



# **Newport-Mesa**

Unified School District

## **2025-26**

## **All Funds June Budget**

# NEWPORT-MESA UNIFIED SCHOOL DISTRICT

## 2025-26 ALL FUNDS JUNE BUDGET

Presented to:

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### BOARD OF EDUCATION

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Michelle Murphy

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### ADMINISTRATION

**Wesley Smith, Ed. D** – Superintendent

**Sara Jocham, Ed.D** – Assistant Superintendent, Special Services

**Leona Olson** – Assistant Superintendent, Chief Human Resources Officer

**Socorro Shiels** – Assistant Superintendent, Achievement, Innovation, and Continuous Improvement

**Kurt Suhr, Ed. D** – Assistant Superintendent, Elementary

**Kerrie Torres, Ed. D** – Deputy Superintendent, Secondary

**Jeffery Trader** – Assistant Superintendent, Chief Business Official

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Presented by:

**Jeffery Trader**

**Assistant Superintendent, Chief Business Official**

**June 10, 2025**

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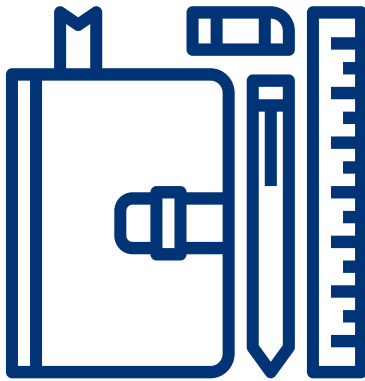
# Introduction

# Board Priorities

Newport-Mesa Unified School District



**Newport-Mesa**  
Unified School District



1

Improve academic achievement from 2019 levels, focusing on early literacy and the expansion of learning opportunities.



2

Expand whole-child support.



3

More meaningfully communicate and engage with constituents.



4

Develop maintenance and facility master plans.

## Board of Education



**Krista Weigand**  
President



**Leah Ersoylu**  
Vice President



**Michelle Murphy**  
Clerk



**Lisa Pearson**  
Member



**Ashley Anderson**  
Member



**Carol Crane**  
Member



**\*Vacancy**  
Member

“The budget is not just a collection of numbers,  
but an expression of our values and aspirations.”

**-Jacob Lew**

## District Administration



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# 2025-26 All Funds June Budget

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Newport-Mesa Unified School District - June 10, 2025

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## Executive Summary

# Executive Summary

## 2025-26 June Budget

The State's fiscal outlook has taken a concerning turn, as the anticipated financial "bust" appears to have arrived. The Governor's May Revise Budget projects a \$12 billion deficit, with a persistent structural deficit anticipated in the years ahead. While K-12 education funding has been largely shielded from cuts, the Governor is proposing a \$1.8 billion cash deferral. Given the outlook for continued structural deficits, it is likely the State will rely on additional cash deferrals in the future to balance the budget. During the height of the Great Recession, the State borrowed over \$11 billion from schools—a scenario we must remain prepared for by maintaining strong reserves.

While cash deferrals present operational challenges, they are preferable to outright budget reductions. We appreciate the Governor's decision to protect categorical programs that directly support our students. Key categorical programs preserved in the May Revise include:

- **Student Support and Professional Development Discretionary Block Grant**
- **Universal Meals**
- **Expanded Learning Opportunities Program**
- **Learning Recovery Emergency Block Grant**

In alignment with the Board of Education's direction, the district has launched its most significant facilities and maintenance initiative since Measure F. This comprehensive effort includes upgrades such as new playgrounds, restrooms, the EHS Theater, NHHS Aquatics Center, CMHS Athletics facilities, the Andersen modernization, fencing and security enhancements, roofing, flooring, paint, pavement repair, and AV/fan system improvements across all multipurpose rooms. We are also making meaningful investments in professional development and student support services. Details of these efforts can be found in the district's Local Control Accountability Plan (LCAP), available on our website.

At the same time, revenue projections tied to property taxes and state programs are showing signs of weakness. While the district has made every effort to budget conservatively and identify savings, additional adjustments will be necessary. Specifically, the district must begin to reduce its expenditure profile in preparation for the 2026-27 budget cycle. Staff will present proposed solutions as part of the 2025-26 First Interim Multi-Year Plan.

### Conclusion

The current state budget environment presents greater uncertainty than in recent years. As a result, the district is taking a cautious approach, including a commitment to zero growth in full-time equivalent (FTE) staffing. Budgets are forward-looking plans designed to meet specific goals, yet we recognize that even the best-laid plans must adapt to evolving realities. The Board of Education will continue to review the district's budget regularly and ensure transparency with the State and public whenever significant changes occur.

### Acknowledgements

Preparing the All-Funds June Budget is a major undertaking, made possible by the dedicated efforts of staff across the district. We extend our sincere gratitude to the Board of Education and the Business Services Department for their ongoing commitment to fiscal responsibility and excellence.

# Commonly Asked Questions

**What is the source of most of the district's revenue?**

The district is a community funded district. Consequently, the majority of the district's revenue comes from local property taxes, specifically 79%.

**What is the impact of the district's outstanding General Obligation Bond debt?**

The 2024-25 tax rate per \$100,000 of assessed property value is \$16.84, which is amongst the lowest in the County.

**What is the district's credit rating?**

Moody's Investors Service has issued to the district its second highest credit rating, Aa1, and reaffirmed the district's outstanding debt at its highest credit rating, Aaa. According to Moody's the rating is based on a very large tax base, prudent management, and the district's robust financial position.

**How much does it cost to educate a student?**

The average cost per student is \$29,657.

**Does the district have a plan to assist students with the following characteristics: foster/homeless, economically disadvantaged, and English learners?**

The district's plan for increased and improved services for foster/homeless, economically disadvantaged, and English learners is contained in the Local Control Accountability Plan (LCAP). The LCAP is prominently displayed on the district's home page.

**How long would the current fund balance carry the district if all revenue were to dry up and expenses were to remain the same?**

The district recognizes that its community funded status makes it susceptible to revenue loss shocks attributable to market conditions, natural disasters, or other various calamities. Consequently, it is important to maintain a prudent reserve level. Although the district currently maintains a reserve level in excess of the State required minimum, the reserved amount would only cover about two months of payroll.

**How much does the district spend on maintaining school sites?**

Although the state only requires the district to spend 3% of its expenditures on routine restricted maintenance, the Board of Education established a policy on February 29, 2000 via Resolution 34-03-00 requiring at least 4%.

**What is the district's student to teacher ratio?**

Overall staffing ratios are targeted by grade span: TK-3, 4-6, 7-12. Ratio targets range between 12:1 to 30.5:1, depending on student needs.

**Are pension costs increasing?**

Pension costs are increasing at a rate greater than overall expenditure growth. As such, pension expenditures are consuming a larger portion of the total expense. Pension cost consumed 5.5% of the budget in 2013-14 and is expected to consume 13.7% in 2025-26.

**Where would I find my student's school specific budget?**

Each school site summary budget is listed in Section 4, Informational.

## 2025-26 All Funds June Budget

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Newport-Mesa Unified School District - June 10, 2025

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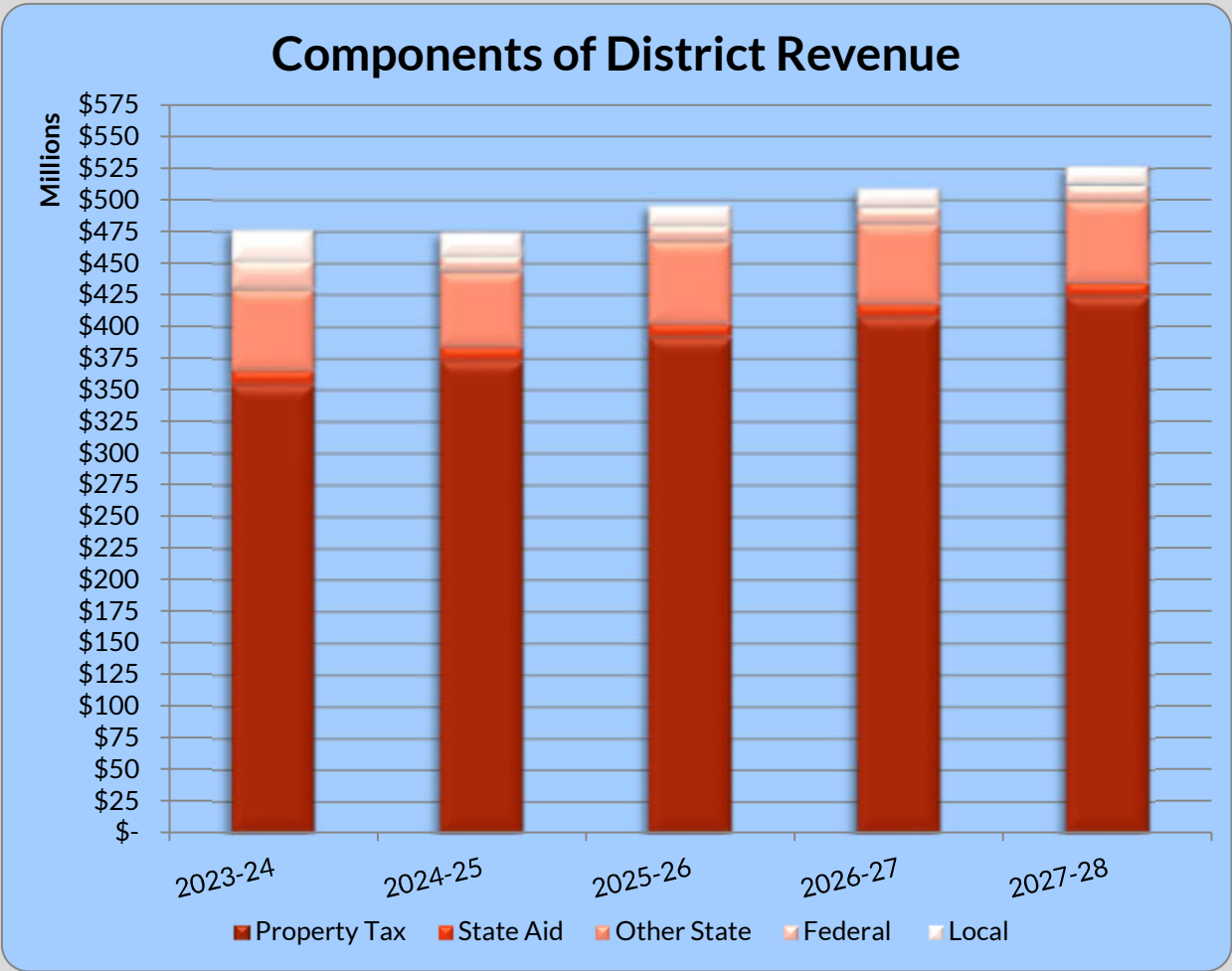
# The Big Picture



## Revenue is Moderating

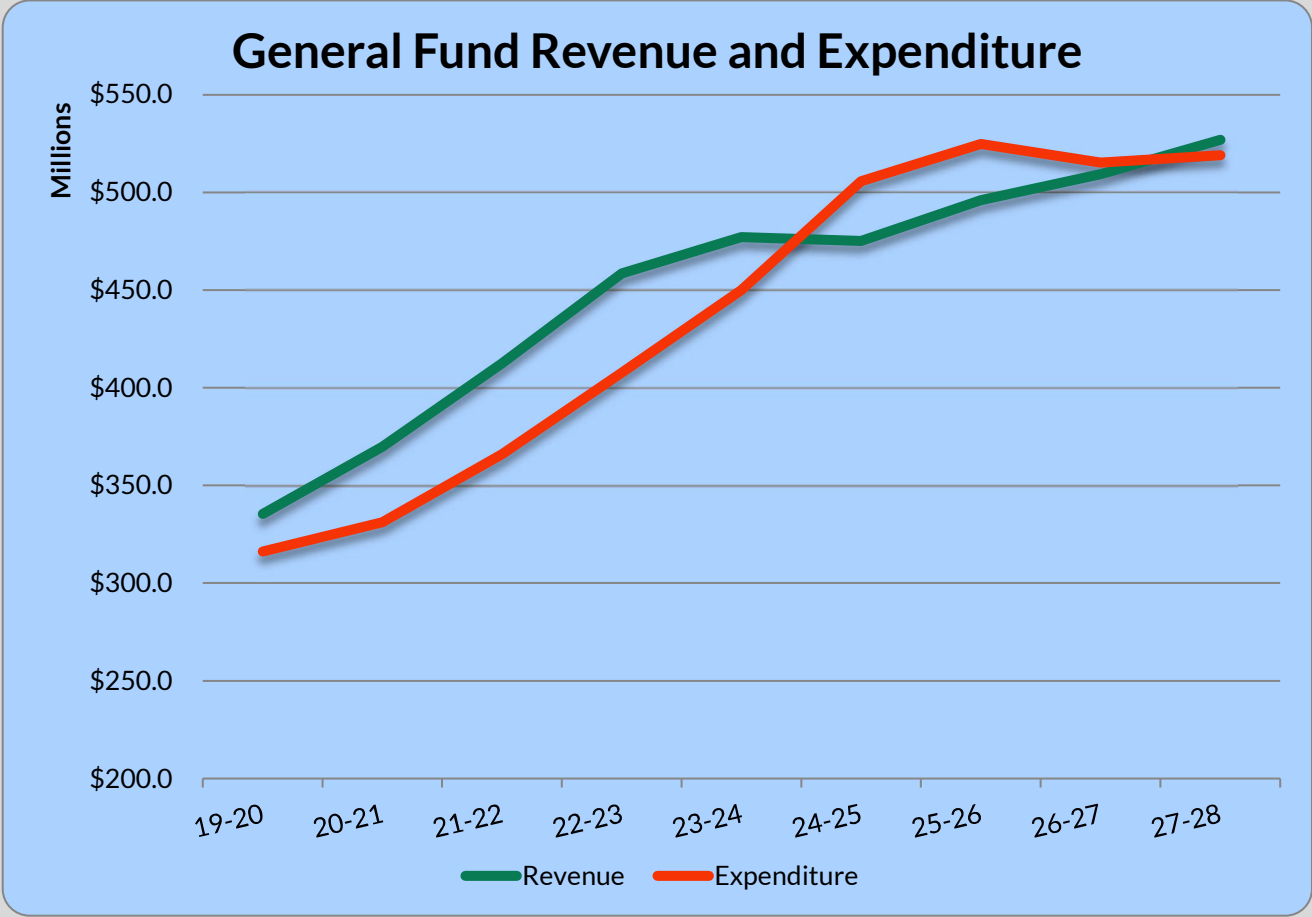
Driven by the community's positive attributes, property taxes have and will continue to contribute most significantly to the district's long term financial position. Although the rate of growth is expected to weaken significantly, the real estate market has remained remarkably resilient in spite of high prices and interest rates. However, responding to COVID-19 has required enormous resources. Unfortunately, those resources are coming to an end resulting in a dip of revenue for the 2024/25 year and moderately increasing into the 2025/26 year.

The Governor is also wrestling with a significant deficit. This is reflective of the State's progressive socio-economic budgeting disposition resulting in accompanying revenue swings. Consequently, State funding streams flowing to the district are expected to be flat. While the Governor included programs helpful to the district such as Universal Meals, Expanded Learning Opportunities, Student Support Professional Development Discretionary Block Grant, and Learning Recovery Emergency Block Grant, he also proposed an unfavorable cash deferral.



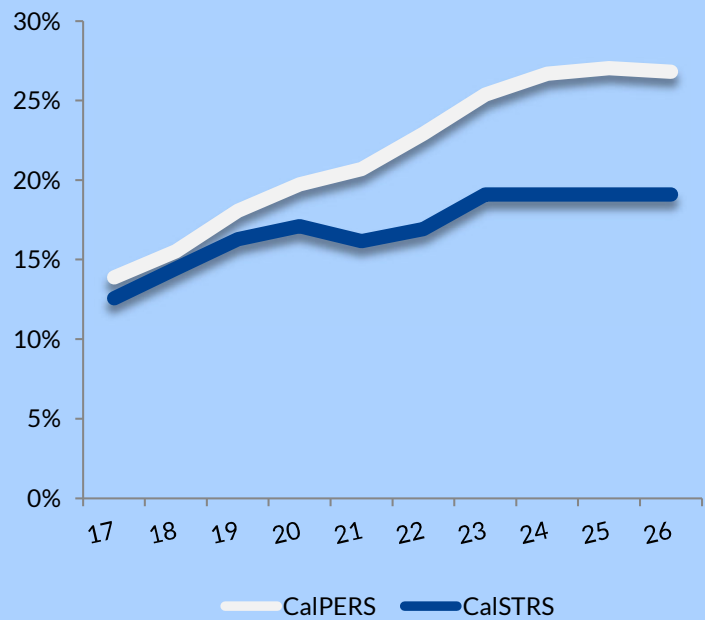
# The Board of Education is Moving Quickly to Fulfill Priorities

Overall themes in this 2025-26 budget include the State’s poor fiscal condition, significant slowing of property tax growth, and substantial one-time expenditures. The Governor has proposed a 2025-26 budget facing a significant deficit. In general, he is sparing school districts from immediate reductions, but the future year outlook is dismal. In addition, property tax growth is expected to shift lower in the near term due to a slowing of development and sales volume. On the expense side, the district is experiencing a surge of one-time expenditures. These include Routine Restricted Maintenance catch-up, and the Board’s safety initiatives of upgrading camera systems and implementing OCIAC recommendations. Consequently, the budget includes deficit spending in the 2025-26 year. This recommendation is exceptional and is based on the need to move quickly to fulfill the Board’s direction on safety and facility upkeep. It is also a recommendation that is buttressed by previous surplus years, wherein the ending fund balance has increased. The good news is that the district returns to a balanced budget in the future years. The district will continue efforts to align its expenditure profile to maintain a long term trajectory which is balanced with its resources. In other words, the district will live within its means.



# Pension Costs Continue to Markedly Increase

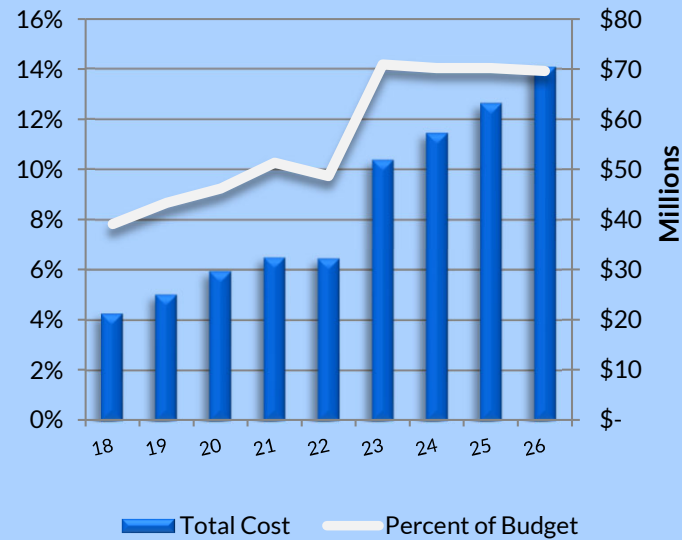
## Employer Pension Rates



California Public Employee pension systems (CalPERS and CalSTRS), have been negatively impacted by substantial lower investment return expectations and extended mortality assumptions. Consequently, both systems lack sufficient assets to cover earned obligations. As a means of ensuring pension system solvency, the State will require increased contributions from the State, Employer, and Employee. Therefore, the district's pension rates will increase considerably over the next few years.

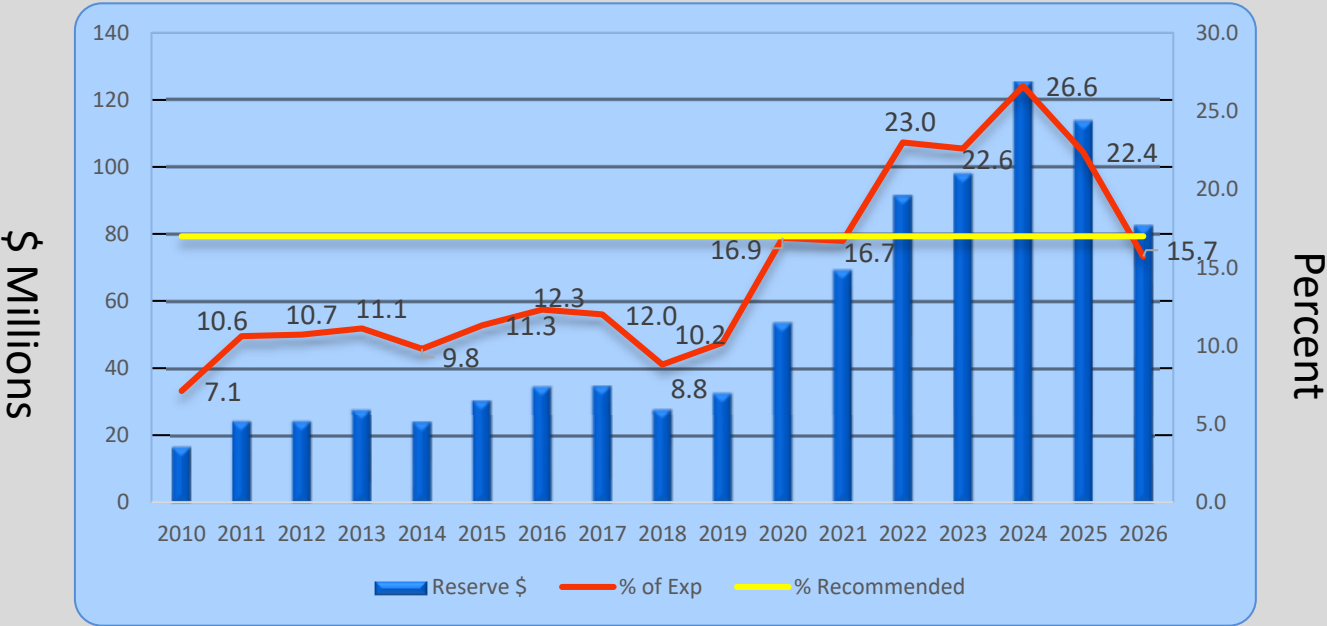
Rising rates for both CalPERS and CalSTRS poses a significant future budget challenge for the district. In terms of dollars, the district's pension costs are expected to increase from \$12.6 million in 2013-14 to \$71.8 million in 2025-26. Because pension costs are expected to grow faster than overall expenditure growth, pension costs will assume a greater portion of the district's total budget. The percent of the budget dedicated for pensions will increase from 5.5 percent in 2013-14 to 13.7 percent in 2025-26.

## Pension Cost Driving Future Expenditure Growth



# A Prudent Reserve Balance

The district strives to maintain a prudent ending fund balance. Much of the ending fund balance is restricted which is reflective of COVID funding. This funding is expected to be mostly depleted by 2026-27. At the Board of Education's direction, the district is continuing to move forward on initiatives including safety/security, transitional kindergarten, and completing a facilities/maintenance master plan. All of this combines as an ambitious undertaking which comes with substantial costs. However, the district is well positioned to assume these costs and is confident in their financial sustainability; however, due to softening property tax revenue, the district will need to make choices that will lower the expenditure profile by the 2026-27 budget year. The district strives to maintain a 17 percent reserve balance as recommended by the Government Finance Officers Association and the California Legislative Analyst's Office.



## 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

# The District's Overall Financial Condition is Strong & Positioned to Move Board Directed Priorities Forward in the Future

| Revenue                       | 2024-25<br>Est. Actual | 2025-26<br>June Budget | 2026-27               | 2027-28               |
|-------------------------------|------------------------|------------------------|-----------------------|-----------------------|
| Local Control Funding Sources | \$ 384,095,871         | \$ 402,541,190         | \$ 418,261,944        | \$ 434,611,528        |
| Federal                       | 12,619,350             | 12,374,398             | 12,713,905            | 13,146,423            |
| State                         | 59,239,263             | 65,274,787             | 63,541,230            | 64,383,403            |
| Other Local                   | 19,171,092             | 15,865,872             | 14,835,989            | 14,853,208            |
| <b>Total Revenues</b>         | <b>\$ 475,125,576</b>  | <b>\$ 496,056,247</b>  | <b>\$ 509,353,068</b> | <b>\$ 526,994,562</b> |

| Expenditure               | 2024-25<br>Est. Actual | 2025-26<br>June Budget | 2026-27               | 2027-28               |
|---------------------------|------------------------|------------------------|-----------------------|-----------------------|
| Salaries                  | \$ 259,734,969         | \$ 275,102,967         | \$ 276,478,481        | \$ 277,860,875        |
| Benefits                  | 135,821,763            | 137,517,915            | 137,926,324           | 138,335,957           |
| Books and Supplies        | 26,817,348             | 30,010,206             | 30,063,869            | 30,108,664            |
| Services                  | 76,761,122             | 73,786,249             | 63,320,355            | 65,099,657            |
| Capital Outlay            | 3,136,052              | 4,567,974              | 3,448,618             | 3,545,524             |
| Other Outgo/Support Costs | 3,478,554              | 3,848,804              | 3,958,880             | 4,070,125             |
| <b>Total Expenditures</b> | <b>\$ 505,749,808</b>  | <b>\$ 524,834,115</b>  | <b>\$ 515,196,527</b> | <b>\$ 519,020,802</b> |

| Interfund Transfers | 2024-25<br>Est. Actual | 2025-26<br>June Budget | 2026-27      | 2027-28      |
|---------------------|------------------------|------------------------|--------------|--------------|
| Transfer In         | \$ 10,653,409          | \$ 10,500,000          | \$ 500,000   | \$ 500,000   |
| Transfer Out        | \$ 3,144,611           | \$ 3,267,233           | \$ 2,382,392 | \$ 2,389,304 |

|                         |                 |                 |                |              |
|-------------------------|-----------------|-----------------|----------------|--------------|
| Net Increase/(Decrease) | \$ (23,115,434) | \$ (21,545,101) | \$ (7,725,851) | \$ 6,084,456 |
|-------------------------|-----------------|-----------------|----------------|--------------|

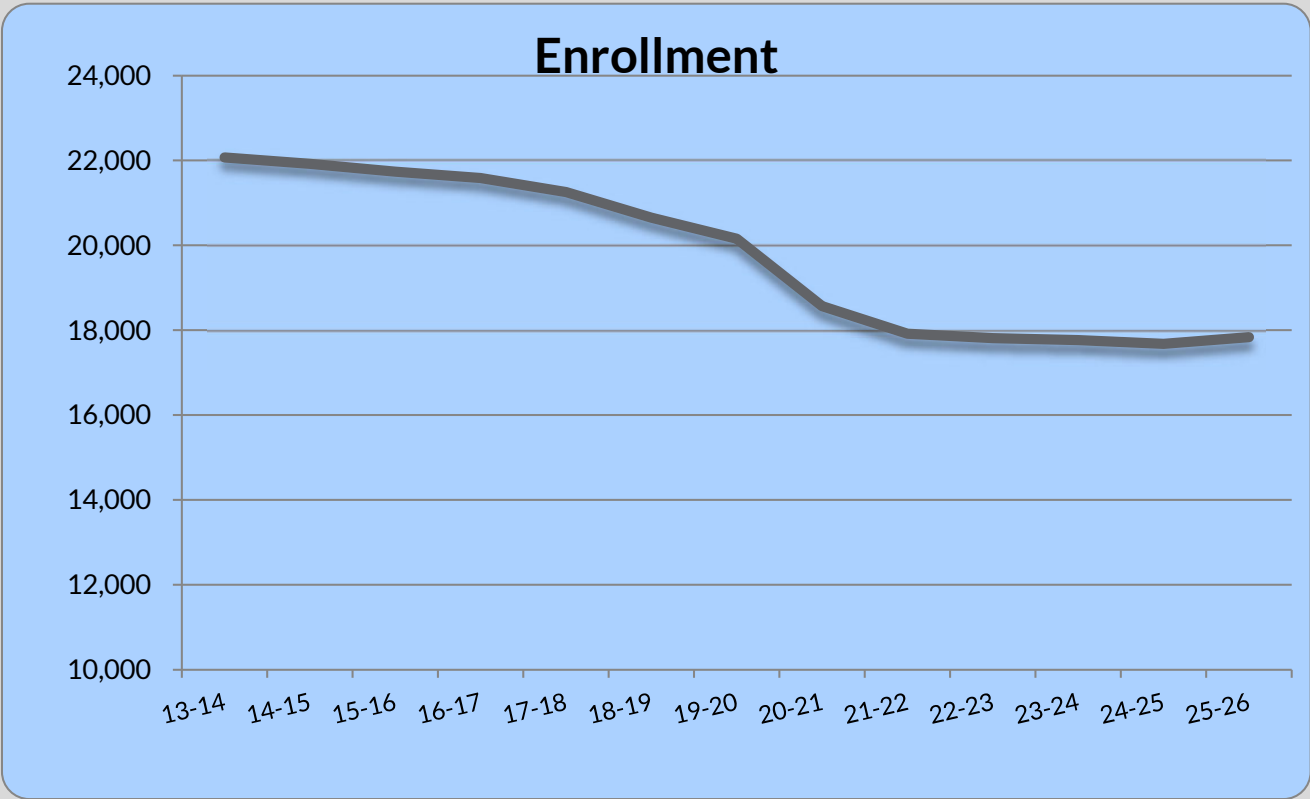
|                            |                       |                      |                      |                      |
|----------------------------|-----------------------|----------------------|----------------------|----------------------|
| Beginning Fund Balance     | \$ 126,027,435        | \$ 102,912,001       | \$ 81,366,900        | \$ 73,641,049        |
| <b>Ending Fund Balance</b> | <b>\$ 102,912,001</b> | <b>\$ 81,366,900</b> | <b>\$ 73,641,049</b> | <b>\$ 79,725,505</b> |

| Components of Ending Fund Balance       | 2024-25<br>Est. Actual | 2025-26<br>June Budget | 2026-27              | 2027-28              |
|---|------------------------|------------------------|----------------------|----------------------|
| Reserved for Economic Uncertainty (REU) | \$ 22,900,000          | \$ 23,721,500          | \$ 23,291,000        | \$ 23,463,500        |
| REU Percentage                          | 4.5%                   | 4.5%                   | 4.5%                 | 4.5%                 |
| Revolving Cash                          | 150,000                | 150,000                | 150,000              | 150,000              |
| Restricted                              | 20,369,807             | 20,845,335             | 9,721,926            | 879,256              |
| Inventories                             | 66,676                 | 66,676                 | 75,000               | 75,000               |
| Cash Flow Requirements                  | 59,425,518             | 36,583,389             | 40,403,123           | 55,157,749           |
| <b>Total</b>                            | <b>\$ 102,912,001</b>  | <b>\$ 81,366,900</b>   | <b>\$ 73,641,049</b> | <b>\$ 79,725,505</b> |



# Enrollment Decline is Moderating

The district has been experiencing declining enrollment since 2013-14. Other districts in the county are also experiencing the same trend. Based on 2024-25 countywide enrollment, the majority of Orange County school districts experienced declining enrollment. For Newport-Mesa, the decline was most pronounced during the COVID years, but has become subdued recently due to COVID resolution, Transitional Kindergarten expansion and new housing development. Still, it is expected that declines will continue into the future. Two factors are driving the decline, birthrates and housing. Young adults are waiting longer to have children, and also are not having as many children as previous generations. Some have surmised the cost of education has unfortunately saddled young people with debt that makes buying a home and having children a daunting proposition. Adding to the challenge, many empty-nesters are staying in their homes longer as a consequence of Proposition 13 which helps to create a tight housing inventory in the category that is attractive to families. For these reasons, the trend of declining enrollment is expected to remain well into the future which poses forthcoming policy and staffing implications for the district.



# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

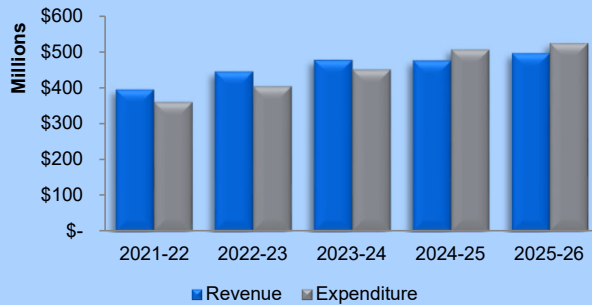
## General Fund Summary

|  | 2024-25<br>Estimated Actuals |                     |                     | 2025-26<br>All Funds June Budget |                    |                     |
|--|------------------------------|---------------------|---------------------|----------------------------------|--------------------|---------------------|
|  | Unrestricted                 | Restricted          | Total               | Unrestricted                     | Restricted         | Total               |
| <b>BEGINNING BALANCE</b>                   |                              |                     |                     |                                  |                    |                     |
| As of July 1                               | 85,687,995                   | 40,339,440          | 126,027,435         | 82,598,385                       | 20,313,616         | 102,912,001         |
| Other Restatements                         | -                            | -                   | -                   | -                                | -                  | -                   |
| <b>NET BEGINNING BALANCE</b>               | <b>85,687,995</b>            | <b>40,339,440</b>   | <b>126,027,435</b>  | <b>82,598,385</b>                | <b>20,313,616</b>  | <b>102,912,001</b>  |
| <b>REVENUES</b>                            |                              |                     |                     |                                  |                    |                     |
| LCFF Sources                               | 384,095,871                  | -                   | 384,095,871         | 402,541,190                      | -                  | 402,541,190         |
| Federal Revenue                            | -                            | 12,619,350          | 12,619,350          | -                                | 12,374,398         | 12,374,398          |
| Other State Revenue                        | 7,100,988                    | 52,138,275          | 59,239,263          | 7,143,058                        | 58,131,729         | 65,274,787          |
| Other Local Revenue                        | 8,349,789                    | 10,821,303          | 19,171,092          | 7,130,230                        | 8,735,642          | 15,865,872          |
| <b>TOTAL REVENUE</b>                       | <b>399,546,648</b>           | <b>75,578,928</b>   | <b>475,125,576</b>  | <b>416,814,478</b>               | <b>79,241,769</b>  | <b>496,056,247</b>  |
| <b>TOTAL AVAILABLE</b>                     | <b>485,234,643</b>           | <b>115,918,368</b>  | <b>601,153,011</b>  | <b>499,412,863</b>               | <b>99,555,385</b>  | <b>598,968,248</b>  |
| <b>EXPENDITURES</b>                        |                              |                     |                     |                                  |                    |                     |
| Certificated Salaries                      | 137,674,850                  | 49,155,606          | 186,830,456         | 144,109,025                      | 49,189,890         | 193,298,915         |
| Classified Salaries                        | 51,288,450                   | 21,616,063          | 72,904,513          | 55,614,263                       | 26,189,789         | 81,804,052          |
| Employee Benefits                          | 83,930,284                   | 51,891,479          | 135,821,763         | 87,705,261                       | 49,812,654         | 137,517,915         |
| Books and Supplies                         | 14,768,811                   | 12,048,537          | 26,817,348          | 18,113,914                       | 11,896,292         | 30,010,206          |
| Services and Operating Expenditures        | 35,498,718                   | 41,262,404          | 76,761,122          | 43,949,688                       | 29,836,561         | 73,786,249          |
| Capital Outlay                             | 1,094,857                    | 2,041,195           | 3,136,052           | 1,630,197                        | 2,937,777          | 4,567,974           |
| Other Outgo                                | 2,552,578                    | 1,645,891           | 4,198,469           | 2,767,836                        | 1,755,000          | 4,522,836           |
| Transfers of Indirect/Direct Support Costs | (7,403,952)                  | 6,684,037           | (719,915)           | (7,038,267)                      | 6,364,235          | (674,032)           |
| <b>TOTAL EXPENDITURES</b>                  | <b>319,404,596</b>           | <b>186,345,212</b>  | <b>505,749,808</b>  | <b>346,851,917</b>               | <b>177,982,198</b> | <b>524,834,115</b>  |
| <b>OTHER FINANCING SOURCES/USES</b>        |                              |                     |                     |                                  |                    |                     |
| Interfund Transfers                        |                              |                     |                     |                                  |                    |                     |
| a) Transfers In                            | 10,653,409                   | -                   | 10,653,409          | 10,500,000                       | -                  | 10,500,000          |
| b) Transfers Out                           | 3,144,611                    | -                   | 3,144,611           | 3,267,233                        | -                  | 3,267,233           |
| Other Sources/Uses                         |                              |                     |                     |                                  |                    |                     |
| a) Sources                                 | -                            | -                   | -                   | -                                | -                  | -                   |
| b) Uses                                    | -                            | -                   | -                   | -                                | -                  | -                   |
| Contributions                              | (90,740,460)                 | 90,740,460          | -                   | (99,215,957)                     | 99,215,957         | -                   |
| <b>TOTAL OTHER FINANCING SOURCES/USES</b>  | <b>(83,231,662)</b>          | <b>90,740,460</b>   | <b>7,508,798</b>    | <b>(91,983,190)</b>              | <b>99,215,957</b>  | <b>7,232,767</b>    |
| <b>TOTAL EXPENDITURES &amp; TRANSFERS</b>  | <b>402,636,258</b>           | <b>95,604,752</b>   | <b>498,241,010</b>  | <b>438,835,107</b>               | <b>78,766,241</b>  | <b>517,601,348</b>  |
| <b>NET INCREASE (DECREASE) IN FUND</b>     | <b>(3,089,610)</b>           | <b>(20,025,824)</b> | <b>(23,115,434)</b> | <b>(22,020,629)</b>              | <b>475,528</b>     | <b>(21,545,101)</b> |
| <b>OTHER RESTATEMENTS</b>                  | <b>-</b>                     | <b>-</b>            | <b>-</b>            |                                  |                    |                     |
| <b>NET BEGINNING BALANCE</b>               | <b>85,687,995</b>            | <b>40,339,440</b>   | <b>126,027,435</b>  | <b>82,598,385</b>                | <b>20,313,616</b>  | <b>102,912,001</b>  |
| <b>ENDING BALANCE, JUNE 30</b>             | <b>82,598,385</b>            | <b>20,313,616</b>   | <b>102,912,001</b>  | <b>60,577,756</b>                | <b>20,789,144</b>  | <b>81,366,900</b>   |

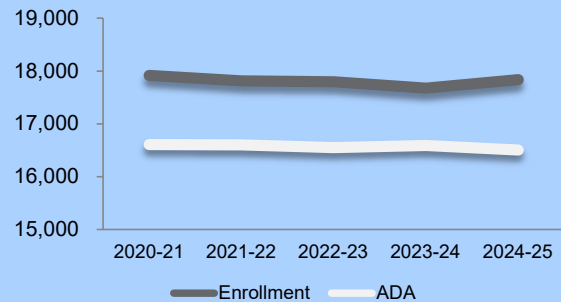
## N-MUSD Financial Highlights

|  | Est. Actual<br>2024-25 | June Budget<br>2025-26 | % Change |
|--|------------------------|------------------------|----------|
| Enrollment                                   | 17,678                 | 17,836                 | 0.89%    |
| Total General Fund Revenue                   | \$ 475,125,576         | \$ 496,056,247         | 4.41%    |
| Total Property Taxes Before Charter Deduct   | \$ 374,303,666         | \$ 393,018,850         | 5.00%    |
| Education Protection Account                 | \$ 3,526,636           | \$ 3,327,710           | -5.64%   |
| Lottery \$ per ADA                           | \$ 273                 | \$ 273                 | 0.00%    |
| Total General Fund Expenditures              | \$ 505,749,808         | \$ 524,834,115         | 3.77%    |
| Total All Funds Expenditures                 | \$ 661,417,656         | \$ 653,610,958         | -1.18%   |
| General Fund Expenditures per Student        | \$ 28,609              | \$ 29,426              | 2.85%    |
| Salaries and Benefit Expenditure Per Student | \$ 22,376              | \$ 23,136              | 3.40%    |
| Non-staffing Expenditure Per Student         | \$ 6,233               | \$ 6,291               | 0.93%    |
| Routine Restricted Maintenance               | \$ 33,332,980          | \$ 29,401,618          | -11.79%  |
| Routine Restricted Maintenance Rate          | 6.55%                  | 5.57%                  | -15.00%  |
| Reserve Level                                | 22.35%                 | 15.87%                 | -28.99%  |
| Indirect Cost Rate                           | 6.07%                  | 6.41%                  | 5.60%    |
| Total Teacher Salaries                       | \$ 141,809,954         | \$ 150,449,257         | 6.09%    |
| Average Teacher Salary                       | \$ 117,135             | \$ 119,478             | 2.00%    |
| Average Teacher Benefits Package             | \$ 53,710              | \$ 56,474              | 5.15%    |

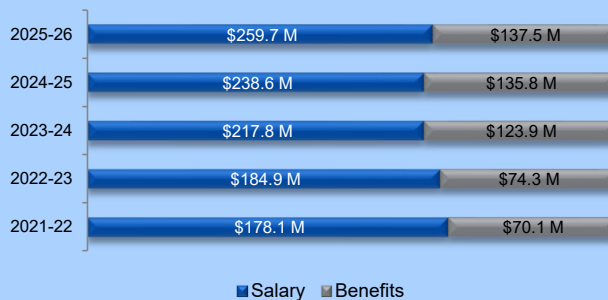
### General Fund



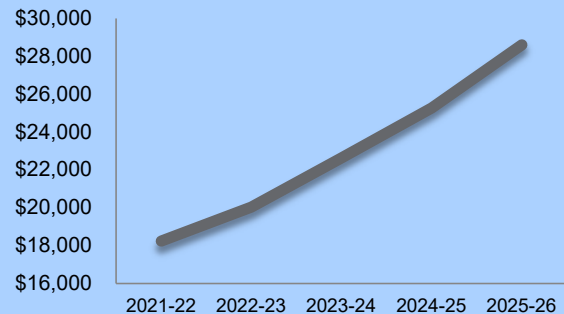
### Enrollment



### Total Salary & Benefits



### Per Student Expense



### State Budget Highlights

The state has a budget problem. Over the past couple of years, state revenues have gushed, and now that revenue growth has returned to normal rates, the state is experiencing a \$12 billion deficit, that is projected to continue well into the future. Usually, large deficits happen when a period of economic growth is followed by a recession, which is not happening now. Even though volatility has been a recent hallmark, the economy is still in fairly good shape, which belies the fact that the state is having fiscal difficulty. Although the Governor has spared TK-12 education from substantial immediate cuts, he is proposing a \$1.8 billion cash deferral; in other words, the state is borrowing from school districts. Consequently, there is cause for concern about state revenue streams to the district and the entire education community's exposure to reductions.



One notable exception to the budget is funding for Universal Transitional Kindergarten (UTK). California is currently in the third year of phasing in UTK. By 2025-26, the state is messaging that it expects all school districts to make UTK available to all children who will have their fourth birthday by September 1 of the school year. However, the state's funding mechanism for funding UTK leaves out community-funded districts such as N-MUSD. Despite this lack of funding, the Board of Education has directed the offering of UTK to N-MUSD students. It is hoped that legislation will be passed that will provide funding for students who need UTK regardless of where they live.

Specifically, the May Revise includes funding for the following that are important to the district:

- Cost of Living Allowance increases by 2.30%
- Expanded Learning Opportunities Program
- Student Support and Professional Development Discretionary Block Grant
- Learning Recovery Emergency Block Grant
- Universal Meals



The State budget assumes a "growth recession," a period of below trend growth and rising unemployment and reflects California's progressive socio-economic disposition resulting in the accompanying revenue swings. Fifty percent of all personal income taxes are paid by one percent of California's residents, whose income relies heavily on Wall Street performance. This results in amplified revenue swings affecting state revenues received by the district and for the next few years, the swing is on the downward side. The district is financially well positioned and has planned to manage expected smaller state funding streams on a going forward basis.

**Organizational**



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## General Description of the District

The Newport-Mesa Unified School District is located in Orange County, which is the second largest county in California in terms of population. The district covers 58.83 square miles and includes the Cities of Newport Beach and Costa Mesa as well as other County unincorporated areas.

The district began operations as a unified school district on July 1, 1966. Currently, there are twenty-two elementary schools, two intermediate schools, four high schools, two alternative education centers, and an Early College High School in the district for a total of thirty-one elementary and secondary schools. The district also conducts a preschool program at various sites serving approximately 944 students, including special education students.

The district employs approximately 1,440 certificated employees and 1,444 classified employees. Total 2025-26 enrollment is expected to be 17,836. Overall staffing ratios are targeted by grade span: TK-3, 4-6, 7-12. Ratio targets range between 12:1 to 30.5:1, depending on student needs.

## Governance and Fiscal Accountability Status

The district is an agency of the State of California established by Education Code. The district is governed by a Board of Education. The seven Board members are elected to four-year terms. The Board is entrusted with the direction of public schools, and although the Board delegates daily operations to the Superintendent of Schools, the Board is ultimately responsible for all district expenditures and policy.

The district's Governing Board also serves as the Governing Board of the Newport-Mesa Unified School District Community Facilities District (CFD) No. 90-1 and the Newport-Mesa Unified School District Public Financing Authority. These entities have a financial and reporting relationship which meets the reporting entity definition criteria of Governmental Accounting Standards Board (GASB) Statement No. 14, The Financial Reporting Entity, for inclusion of the Authority and the CFD as component units of the district. The financial activity of the authority is recorded within the General Fund, while the CFD's financial activity is presented in an Agency Fund.

The district is fiscally accountable to the Orange County Department of Education (OCDE). Accordingly, the district's payments and budgets are approved by OCDE per *Education Code* 42650.

## Fund Financial Statements

The accounting policies of NMUSD conform to Generally Accepted Accounting Principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The district's funds are grouped into two broad categories: governmental and fiduciary.



Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance.

The following pages highlight the district's governmental funds.

## Major Governmental Funds

**General Fund (Fund 01):** The General Fund is the chief operating fund for the district. It is used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in this fund.

**Building Fund (Fund 21):** The Building Fund exists primarily to account separately for proceeds from sale of bonds and the acquisition of major governmental capital facilities and buildings associated with Measure F.

**Special Reserve Fund for Capital Outlay Projects (Fund 40):** The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code Section 42840*).



## Non-Major Governmental Funds

**Child Development Fund (Fund 12):** The Child Development Fund is used to account separately for Federal, State, and local revenues to operate child development programs and is to be used only for expenditures for the operation of child development programs.

**Cafeteria Fund (Fund 13):** The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code Sections 38090-38093*) and is used only for those expenditures authorized by the governing board as necessary for the operation of the district's food service program (*Education Code Sections 38091 and 38100*).

**Special Reserve Fund for Other Than Capital Outlay Projects (Fund 17):** The Special Reserve for Other Than Capital Outlay Projects Fund is used primarily to provide for the accumulation of General Fund monies for general operating purposes other than for capital outlay (*Education Code Section 42840*).

**Special Reserve Fund for Postemployment Benefits (Fund 20):** The Special Reserve Fund for Postemployment Benefits may be used pursuant to *Education Code Section 42840* to account for amounts the district has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for the postemployment benefit plan.

**Insurance Reserve Fund (Fund 68, 70):** The Insurance Reserve Fund is used to account for the funds reserved for payment of uninsured workers' compensation and property & liability claims of the district.

## Capital Project Funds

The Capital Project Funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

**Capital Facilities Fund (Fund 25):** The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a development (*Education Code Sections 17620-17626*). Expenditures are restricted to the purposes specified in *Government Code Sections 65970-65981* or to the items specified in agreements with the developer (*Government Code Section 66006*).



## Debt Service Funds

The Debt Service Funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

**Bond Interest and Redemption Fund (Fund 51):** The Bond Interest and Redemption Fund is used for the repayment of bonds issued for a district (*Education Code Sections 15125-15262*). This Fund is maintained by the County of Orange and although reported to the State is not included in this document.

## Fiduciary Funds

Fiduciary Fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into two classifications: private-purpose trust funds and agency funds. Trust



funds are used to account for the assets held by the district under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the district's own programs. In July 2020, the district established Fund 71 (pension and other employee benefit trust funds) to fund the district's early retiree healthcare liability.

Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. The district's agency funds account for student body activities (ASB) and receipt of special tax assessments used to pay principal and interest on non-obligatory bonds.

## Basis of Accounting – Measurement Focus

All governmental funds are accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Fiduciary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting.



Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, "available" is defined as collectible within 90 days. However, to achieve comparability of reporting among California districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources. Non-exchange transactions, in which the district receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Deferred revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period and when resources are received by the district prior to the incurrence of qualifying expenditures. Certain grants received before the eligibility requirements are met are recorded as deferred revenue.

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, and typically paid within 90 days. Principal and interest on general long-term obligations, which have not matured, are recognized when paid in the governmental funds as expenditures.



Investments held at the current end of the fiscal year, with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at fiscal year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in County and State investment pools are determined by the program sponsor. The district maintains an investment policy which establishes investment criteria. The policy applies the Prudent Investor Standard in consideration of safety of principal, liquidity, and yield. Additionally, the policy specifically calls out authorized and restricted investments.

Inventories consist of expendable food and supplies held for consumption. Inventories are stated at cost on the first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental type funds when used.

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the district. The district maintains a capitalization threshold of \$5,000. The district does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized but are expensed as incurred. The valuation basis for general capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at estimated fair market value on the date donated.



Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31 and become delinquent after November 1. The County of Orange bills and collects the taxes on behalf of the district. Local property tax revenues are recorded when received.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as Interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds.

Budget management is the process of establishing and maintaining the necessary controls to ensure that expenditures do not exceed the authorized amounts and that the expenditures are for the intended purpose, proper and legal.

An encumbrance is an obligation in the form of purchase orders, contracts, or salary commitments chargeable to an appropriation. The purpose for the encumbrance of funds is to ensure that obligations are recognized when commitments are incurred. This process prevents the inadvertent overspending of the budget. The district's financial system uses the method of pre-encumbrance (Requisitions) and encumbrance (Purchase Orders) to reserve committed funds.

The district's position control system prevents overstaffing. There is also a separation of authority over positions and people. The Budget Department has the authority to add and delete positions. The Human Resources Division has the authority to fill vacant authorized positions or move people into positions.

## Budgetary Process

The budgetary process is prescribed by provisions of the California Education Code and requires the governing Board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account code series.



The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For budget purposes, on behalf of payments have not been included as revenue and expenditures as required under Generally Accepted Accounting Principles (GAAP).





## Budgetary Timeline

|                      |  |
|----------------------|--|
| <i>December 2024</i> | <p>Initial enrollment projections for 2025-26</p> <p>Submit 2024-25 First Period Interim Report to OCDE</p> <p>Begin LCAP Stakeholder Engagement</p>   |
| <i>January 2025</i>  | <p>Present overview of Governor's Proposed Budget to Board<sup>+</sup></p>   |
| <i>February 2025</i> | <p>Finalize enrollment projections for 2025-26</p> <p>Review initial 2024-25 and multi-year projections with Cabinet</p>   |
| <i>March 2025</i>    | <p>Submit 2024-25 Second Period Interim Report to OCDE</p> <p>Present Study Budget scenarios to Board<sup>+</sup></p>  |
| <i>April 2025</i>    | <p>Revise and distribute 2025-26 Budget Guidelines to site / department managers</p> <p>Distribute 2025-26 Budget Worksheets to site / department managers</p> <p>Site / department managers meet with staff for input</p> <p>Receive initial 2025-26 budget allocations (Budget Worksheets) from site / department managers</p> <p>Review capital facility and equipment plans</p> <p>Hold 2025-26 budget planning meetings with site / department managers and with categorical program directors on an as needed basis</p> <p>Review initial site / department / categorical budgets with cabinet and appropriate administration</p> <p>LCAP draft submission period begins</p> <p>Present final multi-year projections to Board<sup>+</sup></p> <p>Preliminary staffing plans available</p> <p>Present 2025-26 Draft Study Budget to Cabinet</p> |
| <i>May 2025</i>      | <p>Review Governor's "May Revise" Budget</p>   |
| <i>June 2025</i>     | <p>Present 2025-26 All Funds Budget and LCAP to Board<sup>+</sup></p> <p>Present 2025-26 All Funds Budget and LCAP to bargaining units and staff</p>   |

+Board Presentation and Public Review / Input Opportunity



# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

Board adopts 2025-26 All Funds Budget and LCAP<sup>+</sup>

File 2025-26 All Funds Final Budget and LCAP with OCDE

July 2025

Close books for 2024-25 Fiscal Year

August 2025

OCDE Approval of 2025-26 All Funds Budget and LCAP

+Board Presentation and Public Review / Input Opportunity

## Purpose of the Budget

The purpose of the Budget is:

- A description of the educational plan and resources to support the plan
- A financial plan outlining proposed district actions
- An accountability tool
- A public information document

The Budget serves as both a policy document and a practical day-to-day guidance tool; it is an expression in dollars of the district's education program. More specifically, the Budget serves as an outline for the estimated revenue and expenses for the fiscal year.

## Budget Cycle

AB 1200, effective January 1, 1992, requires school districts to adopt their final budget on or before July 1 (single budget adoption cycle) or on or before both July 1 and September 8 (dual budget adoption cycle) of each calendar year. Beginning in 2015-16, the state eliminated the dual adoption budget cycle requirement.

Public comment and input on any aspect of the Budget is encouraged and welcomed.



## Budget Criteria

The budget reflects the anticipated revenue and the expected costs of the programs and services of the school district. The district's staff prepares the budget, based upon general direction of the Board of Education and of course, the Board of Education has the final responsibility for the Budget. The Board's primary budget development tasks include establishing Budget criteria and assumptions, directing, reviewing, and approving the budget. The timeline for Board action is outlined in the Budget Calendar.

The general criteria for the 2025-26 Budget are as follows:

- 1) The beginning balance is exclusive of all restricted and/or carryover funds for categorical programs and all other special purpose carryover monies.

- 2) For purposes of calculating the beginning fund balance available for appropriation, components of the beginning fund balance related to revolving cash and stores inventory are excluded.
- 3) Revenue from local taxes for the General Fund will be based upon the most current projections as provided by the County Assessor, County Auditor, revised and recommended by the Orange County Department of Education-Business Services Division and validated by district staff.
- 4) Amounts reserved for economic uncertainties from all legally available sources will be a minimum of 3 percent of the total General Fund expenditures and in accordance with *Education Code* Section 42130 and the provisions of AB 1200.
- 5) Amounts appropriated for salaries and benefits for classroom teachers and aides will be contained within the appropriate General Fund budget categories in an amount of at least 55 percent of the district's current expense for education and in compliance with *Education Code* Sections 41011 and 41372.
- 6) Salaries, benefits, and related costs will be charged to the appropriate fund and budgeted in accordance with Collective Bargaining Agreements, Board Policy, and previous Board action.
- 7) Categorically funded restricted programs will budget for and absorb increased costs including, but not limited to, salaries and benefits. Authorized indirect cost rates will be charged to appropriate categorically funded programs.
- 8) Only the revenue received for a categorical program will be expended for that program unless other funds are authorized by Board approval.
- 9) General Fund support of the Special Education Program will be budgeted as legally required.
- 10) Revenue and expenditures in the General Fund for Coastline Regional Occupational Program (CROP) will be budgeted in accordance with legal requirements and the provisions of agreements and contracts between CROP and the district.
- 11) Amounts appropriated for major maintenance will be budgeted according to the Board of Education's 4 percent commitment.
- 12) The Nutrition Services Program may be self-supporting including, but not limited to, all costs for employee benefits and equipment replacement needs. An appropriate indirect cost rate will be charged to the Nutrition Services Fund.
- 13) General Fund expenditures for non-personnel items at the district-level will be budgeted as recommended by each division administrator and approved by the Superintendent or designee.
- 14) Staffing allocations for schools will be at a ratio in accordance with guidelines determined by the Board of Education.
- 15) General Fund allocations to schools for instructional support and operational costs will be based upon the current allocation formula.

- 16) Statutory benefits for the purpose of payroll expense rates are based upon the most current rates as published by the Orange County Department of Education. Other benefits rates (workers' compensation, post retiree health benefits, early retirement incentives, etc.) will be established based on actual cost and required actuarially determined contributions as appropriate. All benefit rates are subject to change during the year.

**The data presented is based on the following guidelines:**

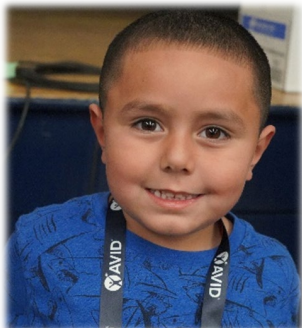
- School sites, Object Codes 1000-3000 (Personnel): 100% of anticipated 2025-26 appropriations.
- School site resource units, Object Codes 4000-6000 (Non-Personnel)
- Non-school site operating units: zero based.
- Categorical Programs: 100% of anticipated 2025-26 appropriations.
- Carryover: 100% based on last year's actual ending fund balance, where approved.

## Budget Development

The Governing Board has provided direction that the districts' priorities set the road map of the district instead of the budget. Additionally, the budget is aligned with State goals as demonstrated in the Local Control Accountability Plan report.

The goal of the budget alignment process is to build a budgeting framework that will foster an organization that effectively responds to the expectations of its constituents, performs with the objective of meeting specific measurable standards, promotes accountability, and encourages continuous improvement. The process is designed to incorporate the following attributes: universally applicable and comprehensive; methodical and objective; measurable standards and reporting mechanisms; rigid enough to ensure continuity, yet flexible enough to adapt to anomalies; based on empowered stakeholders following the tenets of the districts' priorities and State goals.

The budget development process starts with a series of thoughtful and interactive discussions by various stakeholders to identify strategies and resources available and needed to accomplish the goals. Priorities are assigned to ensure success within the limits of the existing resources available and under the control of the Board of Education. Priorities are analyzed to determine what resources are needed and what resources are available. Resources are restructured to ensure that the highest priorities are funded. While greater attention is paid to the highest priorities, other priorities are not ignored or left unfunded. Existing departmental resources are realigned or "tagged" to acknowledge that many current activities and efforts support the priorities.



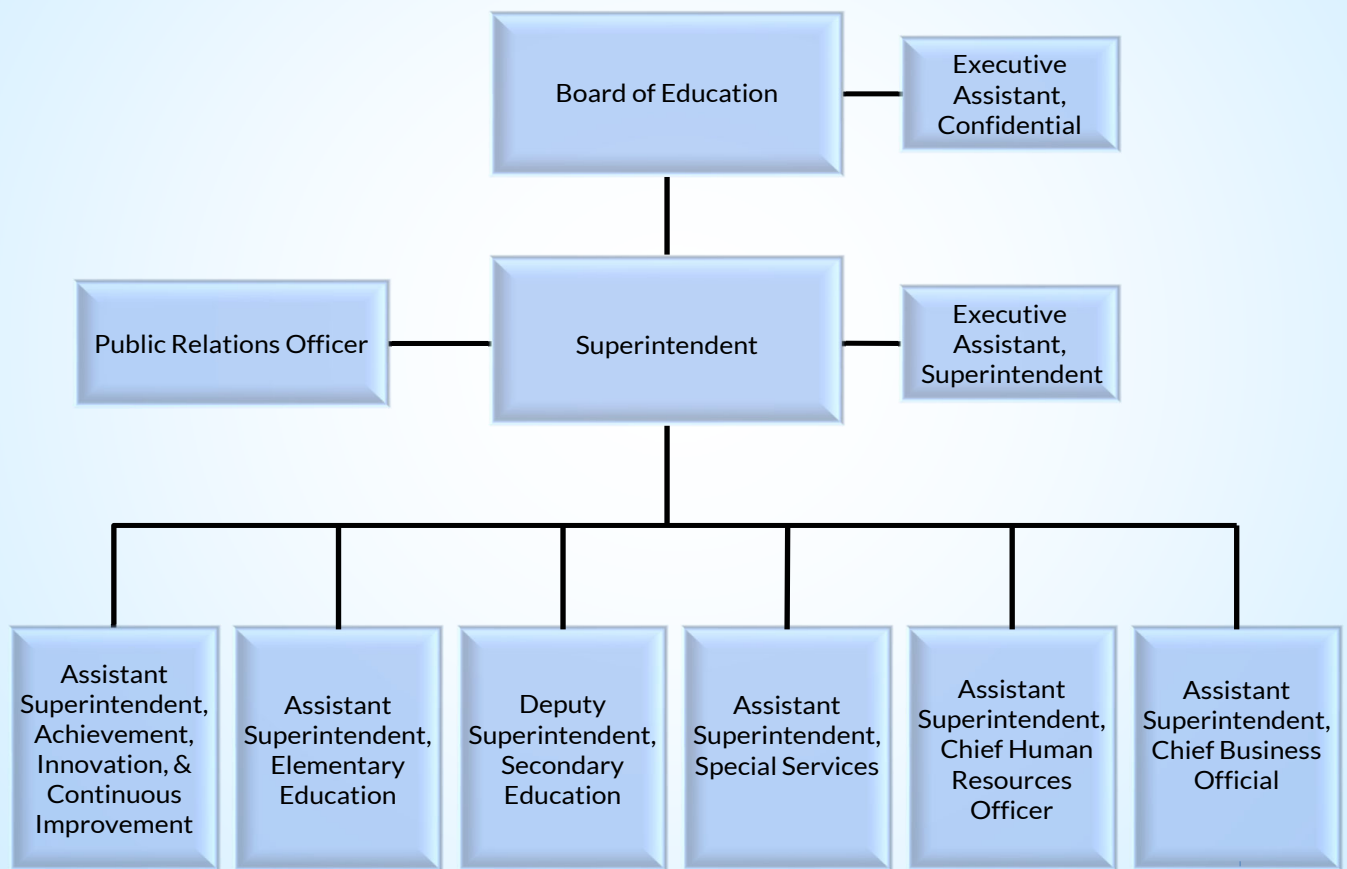
The budget development process requires that every budget account include a meaningful and understandable written rationale and that every account fall into one of three categories:

- 1) Support of a Board-Adopted Priority or State Goal
- 2) Legally Mandated
- 3) Discretionary

# Organizational Charts

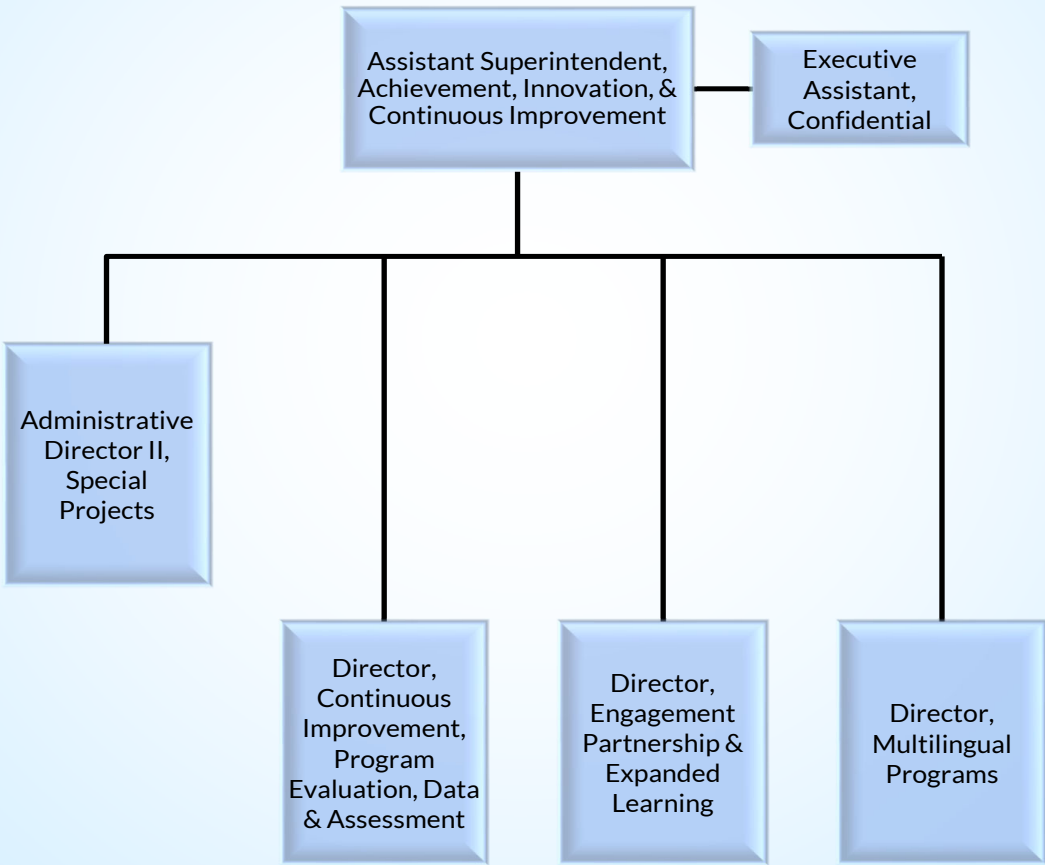
# Office of the Superintendent

## June 2025



# Achievement, Innovation, and Continuous Improvement

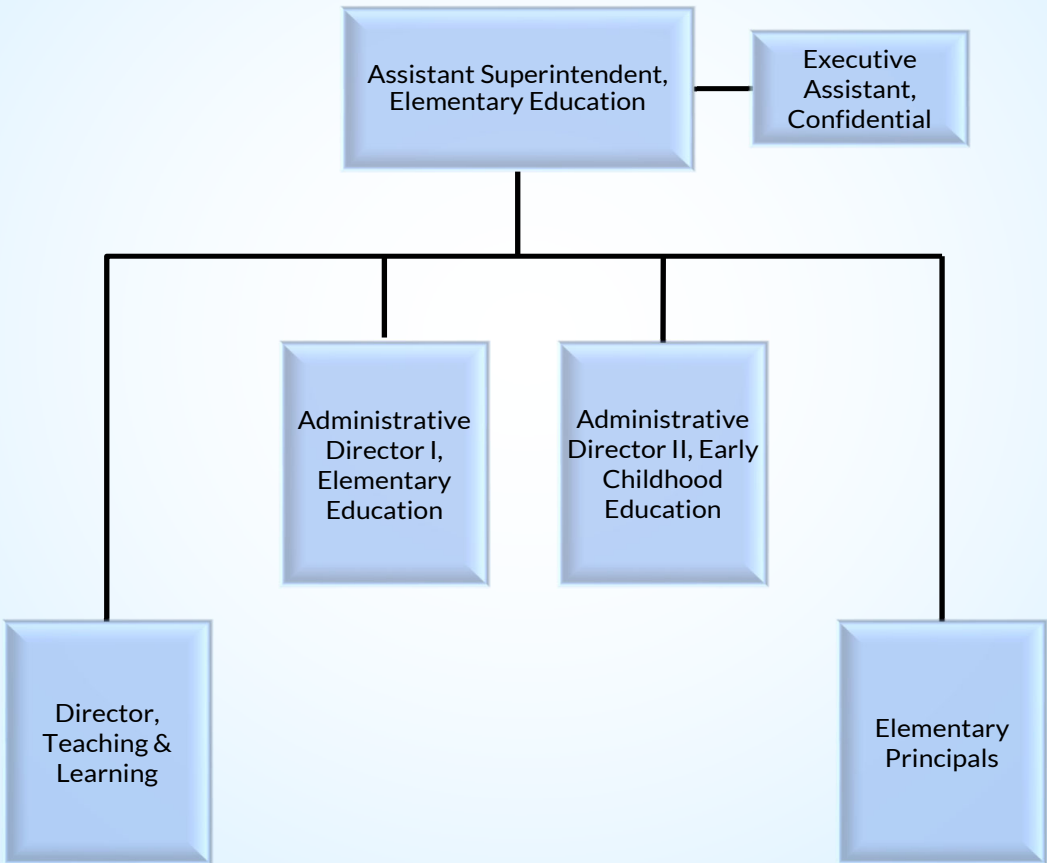
## June 2025



# Education Services

## Elementary Education

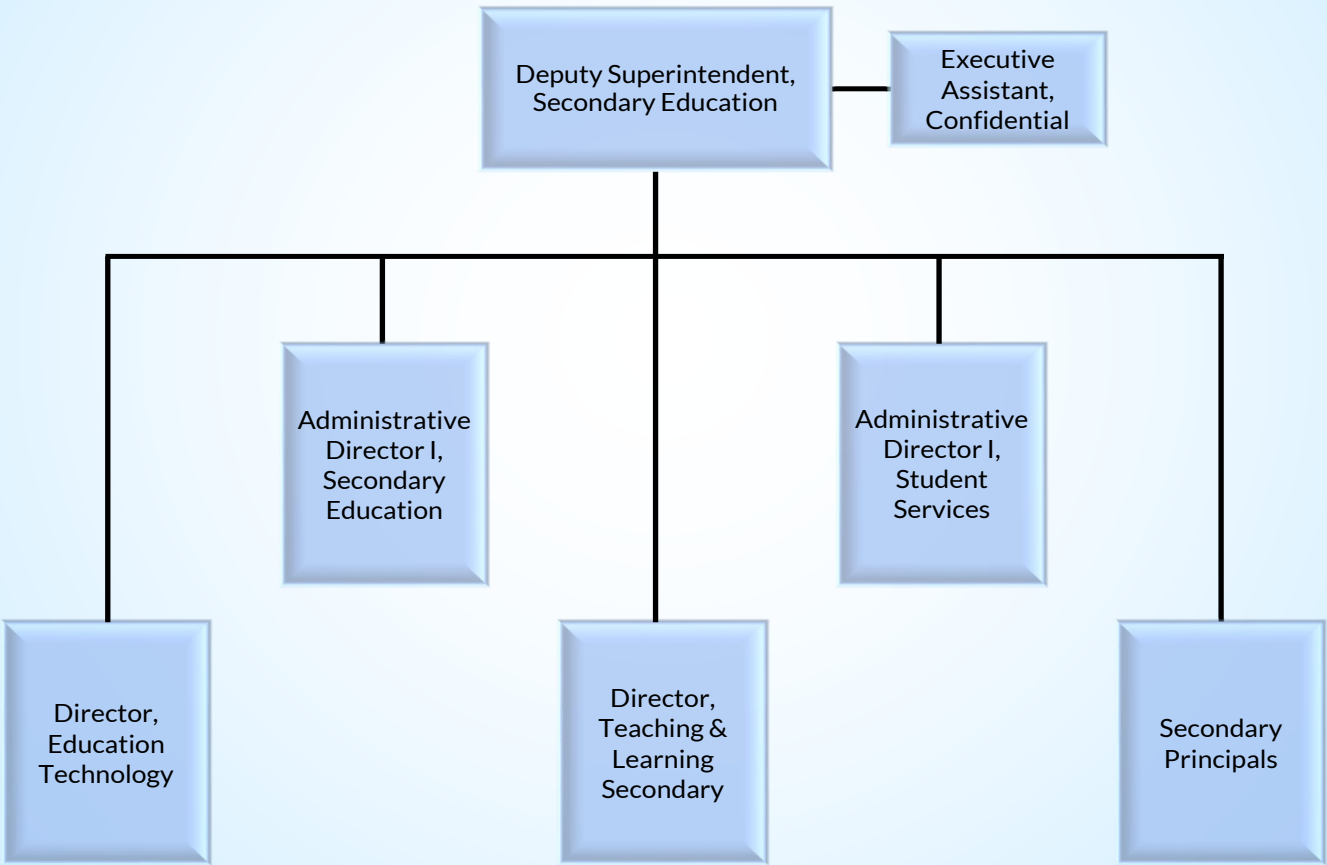
June 2025



# Education Services

## Secondary Education

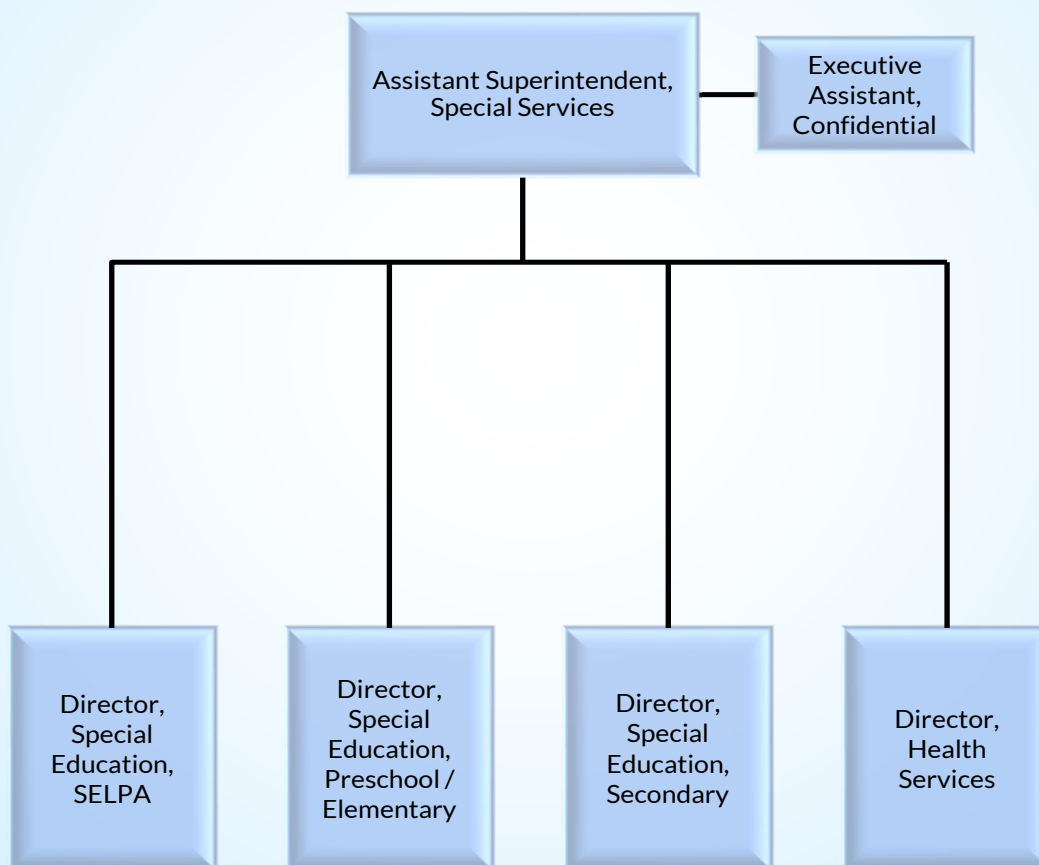
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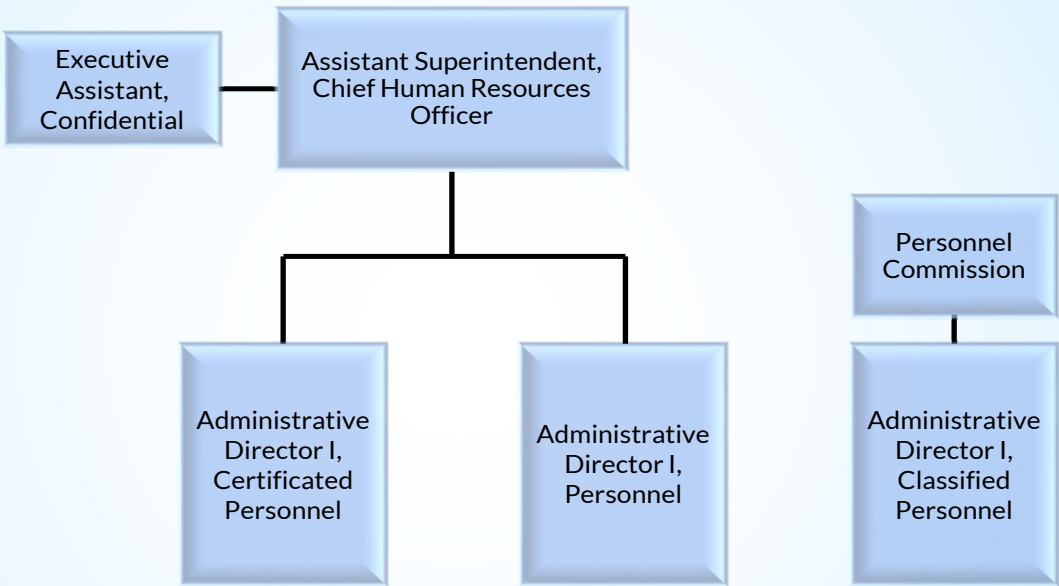
# Special Services

## June 2025



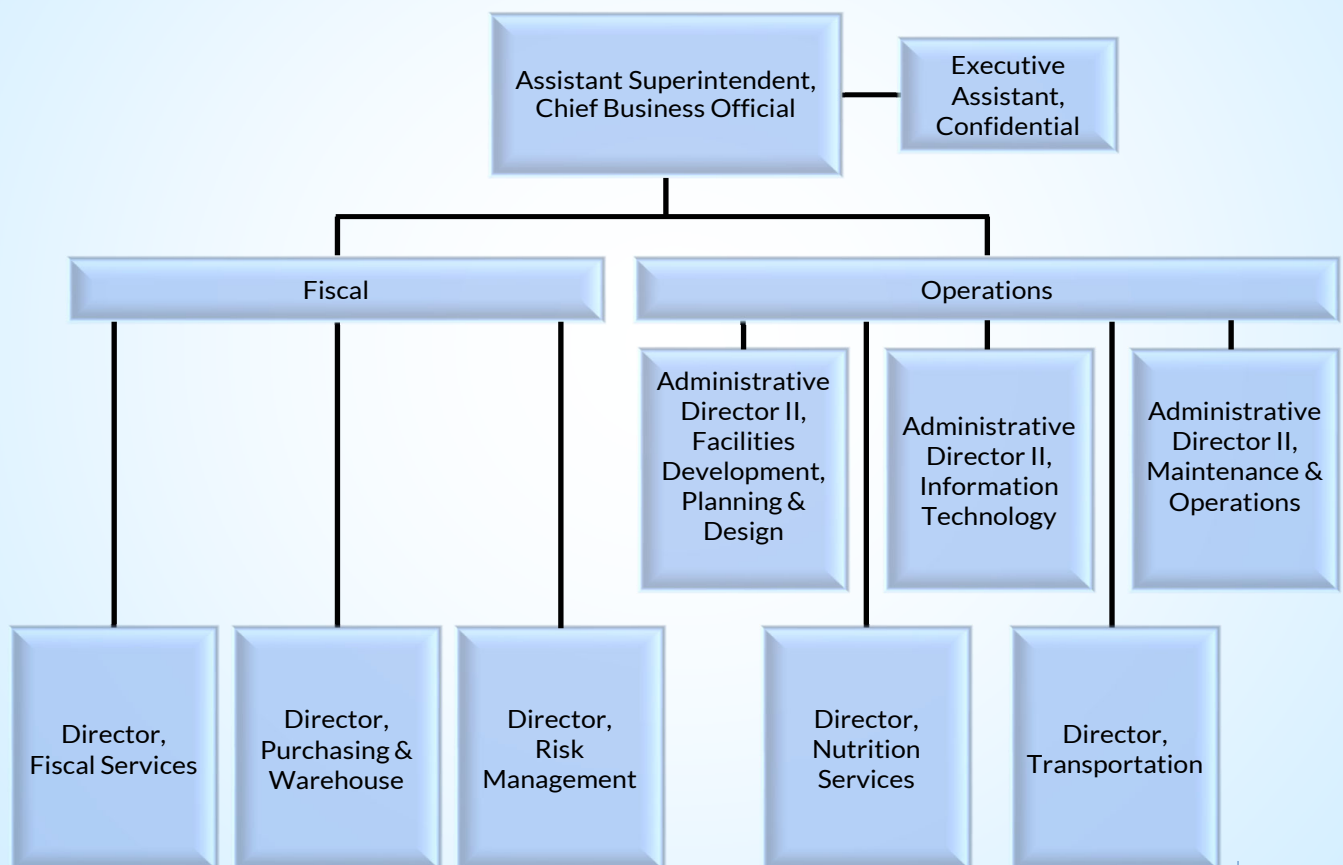
# Human Resources

## June 2025



# Business Services

## June 2025



**Financial**

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## General Fund Assumptions

The initial steps of the budget development process are devoted to establishing base-line assumptions for enrollment and the major revenue, expenditure, and inter-fund transfer categories. Once these base-line assumptions have been established, the process of developing the budget for the upcoming year and extending multi-year projections can commence.

Base-line assumptions are made using all available information. Newport-Mesa Unified School District (N-MUSD) relies on a fiscal model of about 150 assumptions for each year. An evaluation of each assumption is made with careful attention to trends, economic climate, program needs, and staff input. In addition to establishing base-line assumptions for revenue, expenditures, and inter-fund transfers, projections are made for the ending fund balance of the current year which then becomes the beginning fund balance for the new budget year. After the 2025-26 beginning fund balance assumption is combined with assumptions for revenue, expenditures, and inter-fund transfers, the ending fund balance is computed.



## Revenue

### ASSUMPTION 01 Beginning Balance

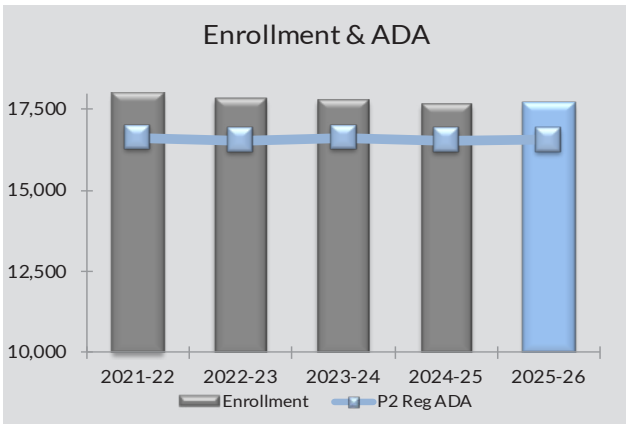
The total beginning unaudited General Fund balance is \$102,912,001. The unrestricted and restricted beginning fund balances are \$82,598,385 and \$20,313,616, respectively.

### ASSUMPTION 02 Enrollment

Enrollment for 2025-26 is projected to be 17,678, an increase of 28 students from 2024-25.

### ASSUMPTION 03 ADA Apportionment

Second period apportionment average daily attendance (ADA) for use in computing the district's Property Tax - Local Control Funding Formula (Property Tax - LCFF) sources is projected to be 16,554.67. This number is exclusive of students in County special day classes, County community schools, and non-public schools. Senate Bill 727 established an adjustment to the LCFF computation based on the district's 1996-97 excused absence rate which was 4.4 percent. This adjustment is also applied to lottery related ADA revenue calculations.



ASSUMPTION 04 Property Tax - Local Control Funding Formula (LCFF)

Property Tax – LCFF Sources totaling \$402,541,190 are based on the following assumptions:

|                                    |    |             |
|------------------------------------|----|-------------|
| Transfers to Charter Schools       | \$ | (1,440,096) |
| Education Protection Account (EPA) | \$ | 3,327,710   |
| Property Taxes                     | \$ | 393,018,850 |
| State Aid                          | \$ | 7,634,726   |

The 2013-14 State Budget replaced the previous K-12 Finance System with a Property Tax - Locally Controlled Funding Formula (LCFF). For school districts, the Property Tax - LCFF creates a base, supplemental, and concentration grant, eliminating revenue limits and many State categorical programs.

Education Protection Account (EPA)

The Education Protection Account (EPA) was established in 2013-14. The EPA is a consequence of the voters’ passage of Proposition 30, Temporary Taxes to Fund Education – guaranteed local public safety funding and initiative constitutional amendment. Proposition 30 amended the Constitution to provide at least \$200 per ADA for school districts through 2018-19. Proposition 55, passed in November 2016, subsequently extended the income tax source of the revenue stream by an additional 12 years, or until 2030.

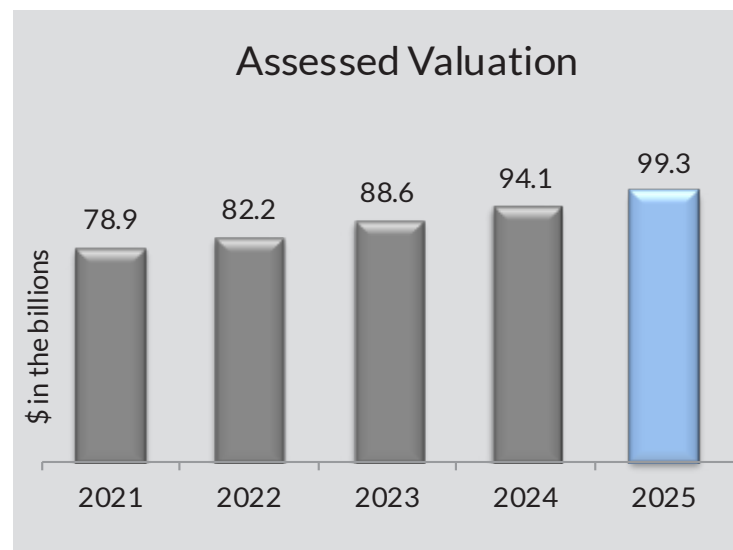
It is expected the district will receive \$3,327,710 from the EPA. According to the constitutional amendment, these funds cannot be used for administrative expenses. The district posts on the required notices page of its website an accounting of how these funds are expended.

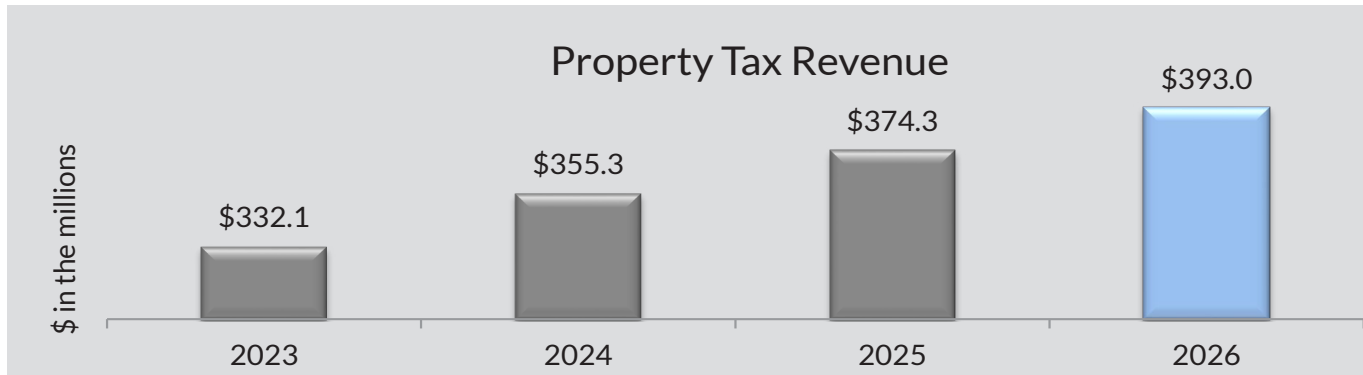
Property Taxes

The district’s assessed valuation has grown on average over the past five years at a rate of 6.0 percent per year. Because assessed valuation is the basis of the computation of tax revenue, the reported growth in assessed valuation will be somewhat indicative of the growth in property tax

revenue. Consistent with the district’s expectations for growth in assessed valuation, the district’s tax revenue projection growth for 2025-26 is 5.0 percent. The final tax revenue for 2025-26 will not be available until November 2026. Under these circumstances, the district continues as a Community Funded (also known as Basic Aid) district.

Property taxes are a combination of the following types of taxes: secured, unsecured, prior year, redevelopment, and homeowners’ exemptions.





| Property Taxes         | 2022-23               |              | 2023-24               |              | 2024-25               |              | 2025-26               |              |
|------------------------|-----------------------|--------------|-----------------------|--------------|-----------------------|--------------|-----------------------|--------------|
|                        | Amount                | Growth       | Amount                | Growth       | Amount                | Growth       | Amount                | Growth       |
| Homeowners' Exemptions | \$ 1,349,893          | 2.77%        | \$ 1,323,586          | -1.95%       | \$ 1,324,171          | 0.04%        | \$ 1,390,380          | 5.00%        |
| Secured Roll           | \$ 308,367,699        | 8.44%        | \$ 328,160,446        | 6.42%        | \$ 345,150,845        | 5.18%        | \$ 362,408,387        | 5.00%        |
| Redevelopment          | \$ 8,102,115          | 2.95%        | \$ 10,355,746         | 27.82%       | \$ 10,810,518         | 4.39%        | \$ 11,351,044         | 5.00%        |
| Unsecured Roll         | \$ 9,101,051          | 2.58%        | \$ 9,940,940          | 9.23%        | \$ 11,688,178         | 17.58%       | \$ 12,272,587         | 5.00%        |
| Prior Years'           | \$ 5,167,614          | 9.67%        | \$ 5,522,417          | 6.87%        | \$ 5,329,954          | -3.49%       | \$ 5,596,452          | 5.00%        |
| <b>Total</b>           | <b>\$ 332,088,373</b> | <b>8.12%</b> | <b>\$ 355,303,135</b> | <b>6.99%</b> | <b>\$ 374,303,666</b> | <b>5.35%</b> | <b>\$ 393,018,850</b> | <b>5.00%</b> |

The property taxes and year over year projected growth rates for each category are above. Prior year taxes primarily consist of Teeter Plan payments which are driven by delinquency rates.

As a result of the dissolution of Redevelopment Agencies, in 2011-12, the district received Redevelopment Residual Property Taxes. Redevelopment Residual Property Taxes are part of the State's plan to shore up its budget by eliminating redevelopment agencies. The Legislature passed and the Court upheld ABXI 26 which establishes the dissolution of redevelopment agencies. Excess property tax revenues associated with redevelopment agencies now flow to the district. The district expects \$11.35 million in property taxes associated with redevelopment agencies located within the boundaries of the district.

### County Served District Funded ADA Transfer

The Property Tax - LCFF source pass-through to the Orange County Department of Education for Special Education Special Day Classes (SDC), County Community Schools, and Extended Year Special Education based on the chart below:

This amount is expensed from other outgo as noted in Assumption 27.

| Programs                 | Average Daily Attendance (ADA) | LCFF Pass Through |
|--------------------------|--------------------------------|-------------------|
| SDC                      | 12.43                          |                   |
| Community Schools        | 17.74                          |                   |
| Extended Year Special Ed | 1.27                           |                   |
| <b>Total</b>             | <b>31.44</b>                   | <b>\$400,000</b>  |



### State Revenue

#### ASSUMPTION 05 State Educational Categorical Programs

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School districts receive funds from state agencies for categorical programs. Categorical programs provide significant funding resources to schools. These programs typically address needs that cannot be, or are not being, addressed with base state funds. Categorical programs are bound by various restrictions on how funds are used; therefore, they are categorized as restricted. Often, programs are designed to augment those services which are provided to all students.

Districts must use categorical funds to “supplement, not supplant” the already available services. Districts must comply with fiscal and program requirements in administering categorical programs. In some programs, districts have significant latitude in deciding how funds are spent. In other programs, Federal and State laws and regulations, as well as court mandates, result in extremely complicated requirements and severely restrict the operating environment for districts.

With the advent of Property Tax - LCFF, most State categorical programs were eliminated. However, the State has once again ramped up numerous restricted programs and most recently, substantial State and Federal funding was provided to manage COVID-19.

#### ASSUMPTION 06 Lottery

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**“Children are the world’s most valuable resource and its best hope for the future.”**

**-John F. Kennedy**

The California Lottery first began operation on October 3, 1985, as a means of providing additional funding to public school districts.

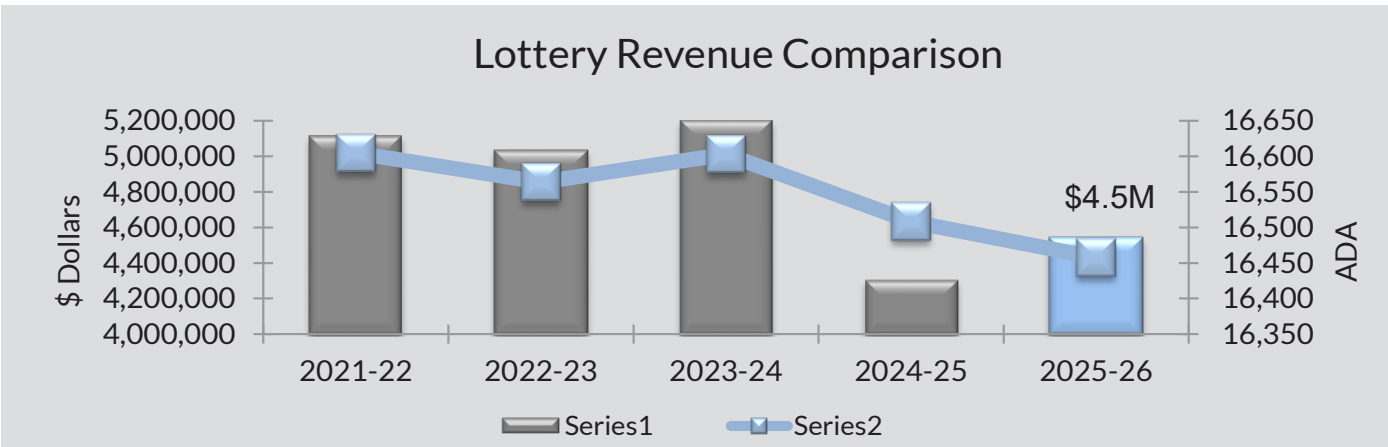
Historically, lottery funds were allocated to districts based on the prior year's annual average daily attendance (ADA) for regular education, special education, Regional Occupation Programs, and Adult Education programs. Pursuant to Government Code Section 8880.5(a)(2) for fiscal years 2008–09 through 2014–15, the ADA used for purposes of calculating lottery included the ADA for classes for adults and regional occupational centers as anchored to 2007–08 fiscal year. Beginning in 2015–16, the adult and regional occupational center’s ADA is no longer included for the purpose of calculating lottery funding. Additionally, prior year ADA is adjusted to offset the 1996–97 statewide average excused absence rate acting as mitigation against the change in ADA calculations caused by SB727.

In 1999, Proposition 20 was passed by the California electorate requiring that 50 percent of any growth in lottery funds for education over the 1997–98 base fiscal year be used for instructional

materials. Included in the \$273 of forecasted lottery revenue, it is anticipated that \$191 is unrestricted and \$82 is restricted for instructional materials.

Lottery revenues are restricted by law from being expended for the construction of capital facilities such as classrooms, offices, and other buildings. That restriction does not include improving the educational functionality of existing facilities through adding, improving, or replacing fixtures and equipment, or through making minor modifications which improve the facility's effectiveness for conducting or supporting instruction. Lottery funds support general instructional programs in the General Fund.

The district projects State Lottery monies to total \$4,542,325.



**ASSUMPTION 07 Basic Aid Fair Share/Hold Harmless**

Basic Aid Districts currently are defined as districts having property taxes in excess of their Property Tax - LCFF entitlement. Given Revenue Limits have been eliminated due to the adoption of the Governor’s Property Tax - LCFF, the definition of a Basic Aid district will be abiding to Property Tax - LCFF language. The Property Tax - LCFF language states the determination of a Community-Funded district is made exclusive of funds received through the Education Protection Account (EPA) and further excludes revenues received through the Property Tax - LCFF hold harmless calculation. Under the Property Tax - LCFF, a Community-Funded district is defined as a district that does not receive state aid to fund the base entitlement for transition to the Property Tax - LCFF or any portion of the Property Tax - LCFF at full implementation.

Under Property Tax - LCFF, Community-Funded Districts will receive minimum state funding of no less than the amount received in 2012-13. The hold harmless amount is calculated based on the categorical allocation net of 8.92 percent fair share reduction. The fair share reduction for Basic Aid districts is calculated as 8.92 percent of 2012-13 revenue limits as limited by the amount of excess property tax and the amount of categorical funding included in the Property Tax - LCFF transition grant.

Consistent with the State's hold harmless commitment, base 2023-24 State revenue assumptions are constricted to not exceed 2012-13 levels. The 2025-26 minimum guarantee for Newport-Mesa Unified School District is \$7,634,726.

In previous years, the State provided the district with a constitutionally guaranteed \$120 per ADA. Beginning in 2003-04, the State reinterpreted the meaning of a constitutional guarantee and therefore, the district has since incurred associated State funding losses of approximately \$2.6 million per year.

### ASSUMPTION 08 Mandated Costs

California State Law (GC Sections 17500 through 17617) provides for the reimbursement of costs incurred by school districts for activities mandated by the State. "Mandated costs" means any increased costs that a school district is required to incur after July 1, 1980, as a result of any statute enacted after January 1, 1975, or any executive order implementing such statute that mandates a new program or higher level of service of an existing program.

Contrary to the 2008 San Diego Superior Court and the March 2011 California Appeals Court rulings declaring the State's management of mandates to be unconstitutional, the State has conducted its' mandate program with the following practices:

- Long delays in determining and funding of mandates.
- An unfair State audit process that has disallowed about 80 percent of claims statewide; some of Newport-Mesa Unified School District's claims have been disallowed completely.

In an effort to address the problems of the mandated cost program, the State developed a mandated cost block grant. Beginning in 2012-13, the State provided the district with the following options:

- Block grant funding based on average daily attendance (ADA) or
- Continuation of claim process for reimbursement of actual costs



Beginning in 2015-16, the Governor offset one-time money with Mandated Cost Claim balances. As a result, districts with Mandated Cost Claim balances had the amount of Mandated Cost Claims owed by the State reduced by the amount of the one-time funding distribution. Districts that had no Mandated Cost Claim balance still received the same amount as districts with a Mandated Cost Claim balance. Consequently, it is in the district's best interest to participate in the Mandate Block Program and not file claims with the State. The district will participate in the Block Grant for a total of \$828,829, consisting of 2024-25 P2 ADA at the following rates: \$39.09 per grades K-8 ADA and \$75.31 per grades 9-12.

# Local Revenue

## ASSUMPTION 09 Community Redevelopment Funds

The district receives Community Redevelopment funding via two different arrangements. The first is distributed according to the dissolution of Redevelopment Agencies, included in the district’s Property Tax Assumption 4.

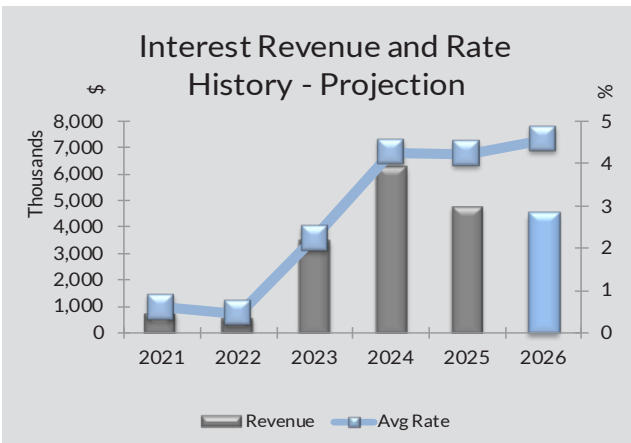
The second arrangement is authorized by California Health & Safety code section 33676. This code specifically directs property tax revenues to Basic Aid Districts for redevelopment agencies existing on or before August 1, 1994. Associated funding is expected to be \$844,055 and is used exclusively for facility maintenance.

## ASSUMPTION 10 Busing

Fee-paid busing is projected to generate fee ridership revenue totaling \$320,000. The current home-to-school student rates were authorized by the Board of Education on August 25, 2015.

## ASSUMPTION 11 Interest Income

Funds on deposit with the County Treasurer’s school pooled monies are projected to earn an average rate of 4.56 percent. Interest income from the pooled monies is projected to be \$4,500,000.



## ASSUMPTION 12 Building, Ground & Capital Leases

Revenue from building and ground leases is projected to be \$1,600,000, which includes \$100,000 from facility use permits providing reimbursement for various community and school site-based activities.

# Expenditures

## ASSUMPTION 13 Certificated Salaries

Certificated salaries in 2025-26 are expected to be \$193,298,915 as follows:

| Certificated Salaries | 2022-23               | 2023-24               | 2024-25               | 2025-26               |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Teachers              | \$ 122,252,405        | \$ 130,054,657        | \$ 141,809,954        | \$ 150,449,257        |
| Pupil Support         | \$ 12,546,771         | \$ 13,787,652         | \$ 15,284,684         | \$ 12,298,799         |
| Supervisors & Admin   | \$ 15,945,556         | \$ 18,727,580         | \$ 21,509,235         | \$ 22,043,443         |
| Other                 | \$ 5,836,644          | \$ 6,539,669          | \$ 8,226,583          | \$ 8,507,416          |
| <b>Total</b>          | <b>\$ 156,581,376</b> | <b>\$ 169,109,558</b> | <b>\$ 186,830,456</b> | <b>\$ 193,298,915</b> |

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In 2001-02, the certificated bargaining unit salary schedule was modified to include two days of staff development. The contract year was extended to 186 days, and additional compensation was provided equivalent to two days at the daily per diem rate of pay. These days were previously funded with the AB825 Professional Development Block Grant and is now funded with unrestricted resources. Beginning in 2016-17, two additional days of staff development were added to the Teacher Salary Schedule, which brings the contract year to 188 days.

Certificated personnel automatically advance on the salary schedule in two ways. The first is through column moves, which account for the acquisition of additional professional education experience, such as college classes. The second automatic advance is through step moves, which represent acknowledgement of years of successful experience. A contingency of 0.80 percent of salaries is included for step and column cost.

Negotiations for a 2025-26 agreement are still in process at the time of budget publication.

### ASSUMPTION 14 Role & Recompense (R & R)

R & R compensates personnel for their efforts expended on behalf of the total educational program *primarily outside* of the confines of the “regular” school day or for the performance of agreed upon additional duties.

Included with salary assumptions is the 2025-26 value of a Role and Recompense Unit. The unit value for the agreement is \$718, which when multiplied by the allocated units totals \$2,953,708.

### ASSUMPTION 15 Classified Salaries

Classified salaries are expected to total \$81,804,052. Changes in classified salaries are impacted by longevity meaning salary schedules generally increase for each year of employee service. The cost of this longevity is estimated at 0.90 percent.

| Classified Salaries | 2022-23              | 2023-24              | 2024-25              | 2025-26              |
|---------------------|----------------------|----------------------|----------------------|----------------------|
| Instructional Aides | \$ 13,161,273        | \$ 16,215,505        | \$ 14,923,140        | \$ 19,696,821        |
| Classified Support  | \$ 22,858,283        | \$ 24,797,414        | \$ 26,659,438        | \$ 27,565,321        |
| Supervisory         | \$ 7,013,558         | \$ 7,235,027         | \$ 7,982,555         | \$ 8,412,520         |
| Clerical            | \$ 16,187,321        | \$ 17,533,457        | \$ 19,174,663        | \$ 21,177,090        |
| Other               | \$ 3,590,419         | \$ 3,675,509         | \$ 4,164,717         | \$ 4,952,300         |
| <b>Total</b>        | <b>\$ 62,810,853</b> | <b>\$ 69,456,911</b> | <b>\$ 72,904,513</b> | <b>\$ 81,804,052</b> |

### ASSUMPTION 16 Employee Benefits

According to the collective bargaining agreement with the respective employee groups, the district’s portion of the total cost of the annual Health and Welfare Benefits package is capped at a district contribution per qualified employee and retiree called the “Benefit Unit Cap.” In past years the Cap was sufficient to pay for both employee and dependent coverage. However, the cost of health care has risen faster than the district’s ability to pay. Beginning in 2010-11 to cover costs in excess of the Benefit Unit Cap, employees began contributing to the cost of health and welfare in an annual amount of \$367 per FTE.



Most recent benefit unit cap history is as follows:

| 2021-22  | 2022-23  | 2023-24  | 2024-25  | 2025-26  |
|----------|----------|----------|----------|----------|
| \$20,898 | \$22,968 | \$24,364 | \$24,972 | \$24,972 |

The employee is expected to assume cost in excess of \$24,972; given negotiations are still in process, the same amount for the cap has been carried forward. The budget includes a contingency to partially cover expected rate increases or changes in participation.

**Other Post-Employment Benefits (OPEB)** - Prior to 2004, the district dealt with retiree health care cost on a “pay-as-you-go” basis because accounting standards for post-employment healthcare benefits did not require accrual. On January 30, 2004, the Governmental Accounting Standards Board (GASB) published a proposed statement covering accounting and financial reporting by employers of post-employment benefits other than pensions. On June 21, 2004, GASB adopted the Proposed Statement with certain modifications (as modified, the “GASB 45 Statement”). The Statement requires substantially different financial accounting of any post-employment benefits that are provided separately from a pension plan (such benefits are referred to herein as “OPEB”), inclusive of post-employment healthcare. The GASB 45 Statement sought to associate the costs of OPEB with the periods in which the employee services are rendered in exchange for the cost of the benefit.

The core requirement of GASB 45 is that at least once every two years an actuarial analysis must be prepared with respect to projected benefits (“Plan Liabilities”); against this would be measured the actuarially determined value of the related assets (the “Plan Assets”). To the extent that Plan Liabilities exceed Plan Assets, then similar to the actuarial and accounting practices for pension plan liabilities, the difference would be amortized over a period of thirty (30) years. The method of financial reporting for OPEB costs is similar to financial reporting for pension plan normal costs and unfunded accrued actuarial liability.

Effective June 30, 2018, GASB 75 essentially amended GASB 45 by making several changes. The most notable of these changes includes the use of a 20-year tax-exempt municipal bond rate to discount the benefit. The new rate basis has created some volatility year-to-year based on the economic environment.

The requirements that GASB 75 impose on the district only affect the district’s financial statements and do not impose any legal requirements regarding the funding of any OPEB plans. However, financial markets, from which the district borrows, will expect the district to address its identified

OPEB liability and will evaluate the creditworthiness of the district with that consideration in mind. On March 9, 2021, the Board of Education established a Section 115 Trust that will be used to proactively manage this liability. This budget proposes to fund this liability in an amount equivalent to 0.50 percent of salary. In addition, the district has established a direct charge of \$1,332 per FTE to address the actuarial obligation associated with the active employee cost of retiree health care.



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Other statutory benefits are projected as follows:

| Projected Statutory Benefits                         | 2024-25<br>Amount (%) | 2025-26<br>Amount (%) |
|--|-----------------------|-----------------------|
| State Teachers' Retirement System (STRS)             | 19.10                 | 19.10                 |
| Public Employees Retirement System (PERS)            | 27.05                 | 26.81                 |
| Old Age, Survivors, and Disability Insurance (OASDI) | 6.20                  | 6.20                  |
| Alternative Retirement System (ARS)                  | 1.50                  | 1.50                  |
| Medicare   | 1.45                  | 1.45                  |
| Unemployment Insurance                               | 0.05                  | 0.05                  |
| Workers' Compensation                                | 1.07                  | .82                   |
| Other Post-Employment Benefits                       | 0.93                  | 0.00                  |

### ASSUMPTION 17 School Site Resource Units

A main source of unrestricted monies available to schools for use on general purpose instructional, administrative, and equipment needs is the School Resource Unit. Allocation of resource units to schools is on a per-pupil basis, using California Basic Educational Data System (CBEDS) enrollment (last day of first school month) for both regular and special education students.

Beginning with the 2022-23 budget, resource unit rates were increased from \$68 to \$75 for grades TK-6 and from \$77 to \$85 for grades 7-8 and from \$108 to \$119 for grades 9-12. These increases were made to help mitigate inflation.

School Resource Units are expected to provide funding for the following operational needs. However, they may be used for any school site purpose including additional certificated or classified excused substitute personnel.

- Textbooks
- Other books
- Office supplies
- Health supplies
- Postage
- Library supplies
- Accreditation
- Equipment Repair
- Approved telephone service\*
- Copier maintenance\*
- Instructional materials & supplies
- Instructional field trips
- Guidance supplies
- Conference, travel, and consultants
- Instructional media material and supplies
- Equipment replacement
- Substitutes (other than illness, etc.) or temporary supplemental staffing
- New equipment\*

\*In excess of basic service or beyond standard equipment provided by the district

An additional allocation of \$79,612 is shared between the secondary schools to cover costs associated with graduation, inclusive of caps and gowns, etc.



| Grade | Rate<br>Per Student |
|-------|---------------------|
| K-3   | \$75.00             |
| 4-6   | \$75.00             |
| 7-8   | \$85.00             |
| 9-12  | \$119.00            |

**ASSUMPTION 18** Property Tax - LCFF Supplementary Funding

Newport-Mesa Unified School District is a community funded district. This means that property taxes originating from within the district’s boundaries are its main source of funding. As a result, the Property Tax - Local Control Funding Formula (LCFF) affects N-MUSD differently in comparison to most other school districts. While most districts in California will receive substantial increases in state funding to confront challenges associated with low-income, foster youth, and English language learner populations, N-MUSD will receive no additional funding associated with the LCFF. Despite the lack of new funding, Property Tax - LCFF requires N-MUSD to spend a specific amount of its total funds on actions and services that benefit low-income, foster youth, and English learner populations, as if the district were receiving new funding. This specified amount is called Property Tax - LCFF Supplementary funding and is calculated according to Property Tax - LCFF regulations; for N-MUSD it amounts to \$26,507,870 for 2025-26.

Property Tax - LCFF Supplementary funds must be spent on the state-identified target populations of low-income students, foster youth, and English learners, referred to as *unduplicated pupils*. That is, even though a pupil may fall into more than one target population, that pupil is counted only once. N-MUSD does have the latitude to spend Property Tax - LCFF Supplementary funding on programs, services, and actions it deems best for the target populations.

Supplementary funds must also be justified for spending either on a school-wide or district-wide basis. The Property Tax - LCFF regulations describe the justification criteria, based on the percentages of unduplicated pupils in the school populations. Overall, N-MUSD’s percent of enrollment of unduplicated pupils is expected to be 52.54 percent in 2025-26.

Detail and explanation of how the district is serving these populations can be found in the district’s Local Control Accountability Plan (LCAP) and in the Program Section of this document.

**ASSUMPTION 19** Property and Liability Insurance

Expenditures are projected to be as noted below, which includes \$100,000 for direct district paid losses.

| Property & Liability Insurance | 2022-23      | 2023-24      | 2024-25      | 2025-26      |
|--------------------------------|--------------|--------------|--------------|--------------|
|                                | \$ 1,651,445 | \$ 1,941,007 | \$ 4,300,000 | \$ 5,346,270 |



## 2025-26 All Funds June Budget

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### ASSUMPTION 20 Utilities

Specific utility budgets are as follows:

| Utilities       | 2022-23             |               | 2023-24             |               | 2024-25             |              | 2025-26             |              |
|-----------------|---------------------|---------------|---------------------|---------------|---------------------|--------------|---------------------|--------------|
|                 | Amount              | Growth        | Amount              | Growth        | Amount              | Growth       | Amount              | Growth       |
| Heat (Gas)      | \$ 938,114          | 64%           | \$ 517,184          | -45%          | \$ 520,500          | 1%           | \$ 540,220          | 4%           |
| Light & Power   | \$ 3,277,250        | 23%           | \$ 3,599,018        | 10%           | \$ 3,610,666        | 0%           | \$ 3,711,300        | 3%           |
| Water           | \$ 1,055,620        | -16%          | \$ 1,084,010        | 3%            | \$ 1,204,200        | 11%          | \$ 1,254,000        | 4%           |
| Sanitation Fees | \$ 149,050          | 110%          | \$ 212,520          | 43%           | \$ 300,000          | 41%          | \$ 315,000          | 5%           |
| Trash Services  | \$ 339,749          | 25%           | \$ 373,400          | 10%           | \$ 385,000          | 3%           | \$ 400,000          | 4%           |
| Telephone       | \$ 497,474          | 85%           | \$ 190,839          | -62%          | \$ 168,389          | -12%         | \$ 169,269          | 1%           |
| <b>Total</b>    | <b>\$ 6,257,256</b> | <b>22.59%</b> | <b>\$ 5,976,970</b> | <b>-4.48%</b> | <b>\$ 6,188,755</b> | <b>3.54%</b> | <b>\$ 6,389,789</b> | <b>3.25%</b> |

### ASSUMPTION 21 Encroachment

Generally, expenditures associated with State and Federal categorical programs will not exceed program revenues except for the Special Education Master Plan, Special Education Transportation, Home-to-School Transportation, and Nutrition Services.

Encroachment is expected to be as follows:

| Encroachment         | 2022-23              |               | 2023-24              |               | 2024-25              |              | 2025-26              |               |
|----------------------|----------------------|---------------|----------------------|---------------|----------------------|--------------|----------------------|---------------|
|                      | Amount               | Growth        | Amount               | Growth        | Amount               | Growth       | Amount               | Growth        |
| Special Ed           | \$ 48,288,358        | 12.12%        | \$ 57,516,301        | 19.11%        | \$ 56,739,306        | -1.35%       | \$ 73,795,050        | 30.06%        |
| Special Ed Trans     | \$ 4,847,243         | 22.33%        | \$ 4,505,641         | -7.05%        | \$ 4,027,809         | -10.61%      | \$ 3,924,257         | -2.57%        |
| Home-to-School Trans | \$ 3,042,767         | 2.25%         | \$ 124,846           | -95.90%       | \$ 886,548           | 610.11%      | \$ 1,142,899         | 28.92%        |
| Nutrition Services   | \$ 371,930           | -13.89%       | \$ 1,236,930         | 232.57%       | \$ 2,644,611         | 113.80%      | \$ 2,767,233         | 4.64%         |
| <b>Total</b>         | <b>\$ 56,550,298</b> | <b>12.11%</b> | <b>\$ 63,383,718</b> | <b>12.08%</b> | <b>\$ 64,298,274</b> | <b>1.44%</b> | <b>\$ 81,629,439</b> | <b>26.95%</b> |

Categorically funded or restricted programs should always be self-supporting whereby expenditures do not exceed the revenues authorized by the State or Federal agency for each specific program. When restricted program expenditures exceed program revenue, funds must be "contributed" from unrestricted funds to offset the restricted program deficit. This results in a reduction or "encroachment" on general purpose unrestricted program funds.

Traditionally, four restricted programs have encroached on the Unrestricted General Fund and receive supplemental funding through contributions of unrestricted general fund monies: Special Education, Special Education Transportation, Home-to-School Transportation, and Nutrition Services. The expenditures for these programs exceed revenues because State funding has failed to keep pace with program costs.

Unfortunately, correcting the shortfalls in funding for Special Education and Special Education Transportation require additional state aid. In 1997, landmark Special Education funding reform legislation (AB 602) was passed which significantly modified the funding formulas used for many years in Special Education. However, little additional funds have been appropriated, continuing to leave a significant unfunded burden on the local district.

In terms of dollars, the total contribution from the General Fund to Special Education, including Special Education Transportation, is projected to be \$77,719,307; Home-to-School Transportation is projected to be \$1,142,899; and Nutrition Services \$2,767,233, for a combined program contribution of \$81,629,439.

**ASSUMPTION 22 Athletic and Activity Transportation**

Athletic and activity transportation will be funded at \$975,000.

**ASSUMPTION 23 Art & Athletics**

The district supplements regular budget support for art and athletic programs at the four comprehensive High Schools. The allocation for Arts is \$20,000 per High School and \$7,000 per Middle School. Each High School also receives a \$10,000 allocation for band.

Athletic funding is contingent upon the site’s compliance with the district facility use policy. It varies based on the number of athletes and sports being offered. A portion of the funds is dedicated for football safety gear, referee fees, and orthopedic services. Amounts allocated to each school will vary from year to year based on a planned replacement cycle to ensure the safety of the students.

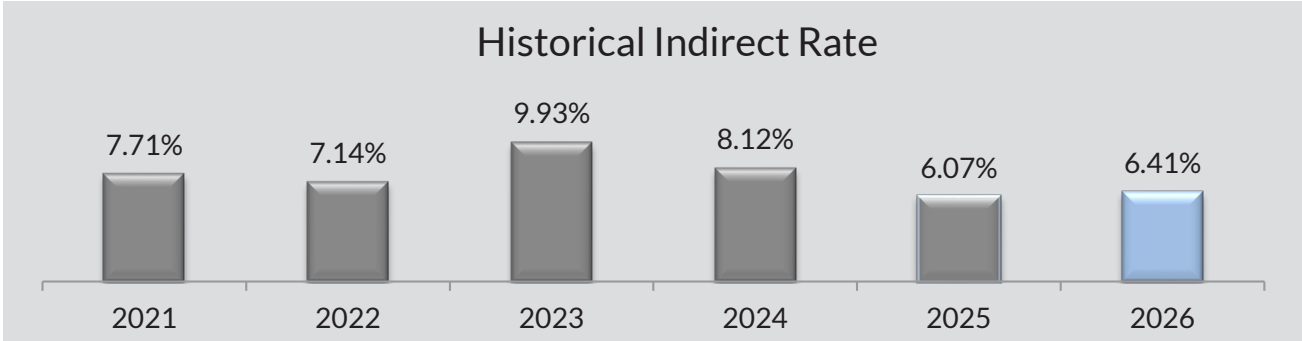
**ASSUMPTION 24 Elementary Science, Music, and Physical Education**

Consistent with the Board’s direction, the district provides supplemental funding for elementary science, music, and physical education. Funds are allocated for science camp and other academic field trips.

**ASSUMPTION 25 Indirect Rate**

Indirect and Interfund Support will be assessed to categorical and other non-General Fund programs as applicable and allowed under various program regulations. The district’s approved indirect rate is 6.41 percent.

Some programs establish maximums for indirect rates. For example, the indirect rate for Nutrition Services is limited to the lesser of the district’s approved indirect rate or the statewide average of 6.20 percent (Nutrition Services).



| Fund                     | Approved Rate | Dollars     |
|--------------------------|---------------|-------------|
| Cafeteria Account        | 6.20%         | \$407,015   |
| Community Schools        | 6.41%         | \$267,017   |
| Extended Year Special Ed | 6.41%         | \$6,364,235 |

### **ASSUMPTION 26 RRMA Account**

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As part of the district's commitment to Measure A, the Board adopted district Resolution 34-03-00, dated May 23, 2000, which established a routine maintenance floor threshold beginning with 1 percent in 2000-01 and increasing 0.5 percent each year thereafter until reaching 4.0 percent in 2006-07. Consistent with the resolution, the routine maintenance account is funded at 4.0 percent of the general fund expenditures plus transfers out, totaling \$21,124,054.

### **ASSUMPTION 27 Other Uses and Outgo**

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\$4,522,836 is projected to be transferred to the Orange County Department of Education, Public and Non-public School Agencies, and Coastline Regional Occupation Program for specific educational services.

### **ASSUMPTION 28 Interfund Transfer Assumptions**

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The General Fund is expected to transfer \$2,767,233 to the Nutrition Services Fund and \$500,000 to the Special Reserve Fund for Capital Outlay Projects.

### **ASSUMPTION 29 Carryover**

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Carryovers of unexpended unrestricted general fund monies from one fiscal year to another fiscal year may be allowed for school sites with Cabinet approval. These funds include unexpended resource units and donations and/or fees. These funds do not include unrestricted staffing.

With the exception to fees and special projects, the district ascribes to the policy of spending this year's money on this year's students. Therefore, the district has been historically consistent in generally disallowing unrestricted carryovers and plans to continue the policy in 2025-26.

Carryovers of unexpended categorical monies are governed by the regulations of the specific categorical program. Unless Federal or State regulations direct otherwise, carryovers usually remain at the original school site and are not pooled and reallocated in subsequent years. However, the district requires that carryovers for individual programs at school sites not exceed 10 percent of the original allocation and reserves the option of pooling carryovers in furtherance of specific Board-adopted goals and priorities.

## **Staffing Compositions**

### **ASSUMPTION 30 School Staffing – Certificated Personnel**

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Overall staffing ratios are targeted by grade span; TK, K-3, 4-6, 7-12. Ratio targets range between 12:1 to 30.5:1, depending on student needs.

#### **School Staffing - Classified Personnel**

The district's staffing for classified personnel assigned to school sites (excluding custodial personnel) is computed in terms of the instructional levels (elementary, middle, high schools) associated to the school site.

The district uses three different staffing formulas developed by the California Association of School Business Officials (CASBO) to determine custodial staffing. The formulas are based on projected enrollments by school site, school building square footage, and number of teachers assigned to a site. The actual custodial staffing allocated is considerably under the standard established by the formula.

### Special Project Personnel

Certificated and classified personnel are allocated to special projects on the basis of Federal and State categorical program plans. Personnel assigned to a categorical program are funded by the program and not the district's unrestricted General Fund.

### Substitutes

Substitutes serving in district funded programs are usually utilized for one of three reasons: 1) illness or leave of absence provisions, which are centrally budgeted expenses; 2) in-service, the need for which is determined and budgeted by each site; or 3) short-term resource, the need for which is determined and budgeted for by each site. For categorical programs, all substitute expenses are charged to the applicable program.



## 2025-26 All Funds June Budget

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Newport-Mesa Unified School District - June 10, 2025

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# School Funding in California

### School Funding in California

Revenue limits stem from two events: The 1971 ruling of the California Supreme Court in *Serrano v. Priest* and the 1978 passage of Proposition 13. Prior to 1971, school districts in California levied their own property tax rates, and the state supplemented this local revenue. However, this system began to crumble with *Serrano*. The Court ruled that the existing finance system was unconstitutional because differences in taxable wealth among districts led to differences in revenue per pupil. The California Legislature responded by establishing a ceiling on the revenue of each district. Each district's ceiling—its revenue limit—was determined by its 1972–1973 expenditures per pupil. These limits were to be increased over time, with larger increases for districts with relatively low revenue per pupil. Ultimately, these differential increases would equalize revenue per pupil across school districts, thus satisfying the Court.

However, revenue limits included a significant loophole: school districts could override their revenue limits through local referenda. Proposition 13 closed this loophole in 1978. This proposition capped the property tax rate at 1 percent, and subsequent legislation established a formula for allocating local property tax revenue among cities, counties, school districts, and special districts. The state assigned school districts a portion of the property tax revenue raised within their jurisdictions, and the state supplemented that local property tax revenue with enough funding to reach the district's revenue limit. By setting a district's revenue limit, the legislature determined its revenue. School financing was no longer under the control of local authorities.

Since the *Serrano* decision, the legislature has periodically enacted legislation to equalize revenue limits. The state has used two main equalization methods. First, the state used the annual cost of living adjustment (COLA) to incrementally reduce differences in the revenue limits within the three types of districts (elementary, high school, and unified) each year. Second, the legislature occasionally provided supplemental funds to increase the revenue limits of low revenue districts. These supplemental funds become permanent increases to districts' revenue limits and provided a more dramatic increase to revenue limits than the annual COLA increases.

In 2013-14, California shifted from the Revenue Limit paradigm of funding equalization amongst school districts to equity based on individual student needs. The argument being that certain students require more substantial resources in comparison to other students. The Property Tax - Local Control Funding Formula (Property Tax - LCFF) is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. The transition from revenue limit funding to Property Tax - LCFF is very complex. The cause of this complexity is the state's commitment to ensure all LEAs are funded at no less than they received in 2012-13.



The most distinct difference between revenue limit funding and the Property Tax - LCFF relates to the role and impact of COLA during the transition years. Under revenue limit funding, COLAs (and their deficits) played the central role in determining increases in year-over-year funding. Under the Property Tax - LCFF, COLAs are one step in the formula's calculation amongst four driving factors:

- Average Daily Attendance (ADA) – Similar to revenue limits, funding is calculated on ADA
- Annual COLA – Determined by the implicit price deflator as set in May for the budget year and estimated for the two subsequent years. Applied to Grade Level Base Grants, which then drives grade span adjustment and Supplemental and Concentration grant calculations.
- Unduplicated Pupil Percentage (percent of students who are foster youth, English learner, or low income) – Certified with Fall 1 CALPADS data (applied to Supplemental and Concentration Grant calculations).
- LCFF Grade Span Base Grant - Uniform base grant for each school district based on the grade span of pupils, i.e. kindergarten through grade 3 (TK-3), grades 4-6, grades 7-8, grades 9-12, multiplied by units of average daily attendance (ADA). For school districts, funded ADA is equal to the greater of current or prior year ADA.
- Add-on Grants
  - Supplemental\* - Equal to 20 percent of the adjusted base grant multiplied by ADA and the unduplicated percentage of targeted disadvantaged pupils. Targeted pupils are those classified as English learners (EL), meet income requirements to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count).
  - Concentration - Equal to 50 percent of the adjusted base grant multiplied by ADA and the percentage of targeted pupils exceeding 55 percent of a school district's or charter school's enrollment.

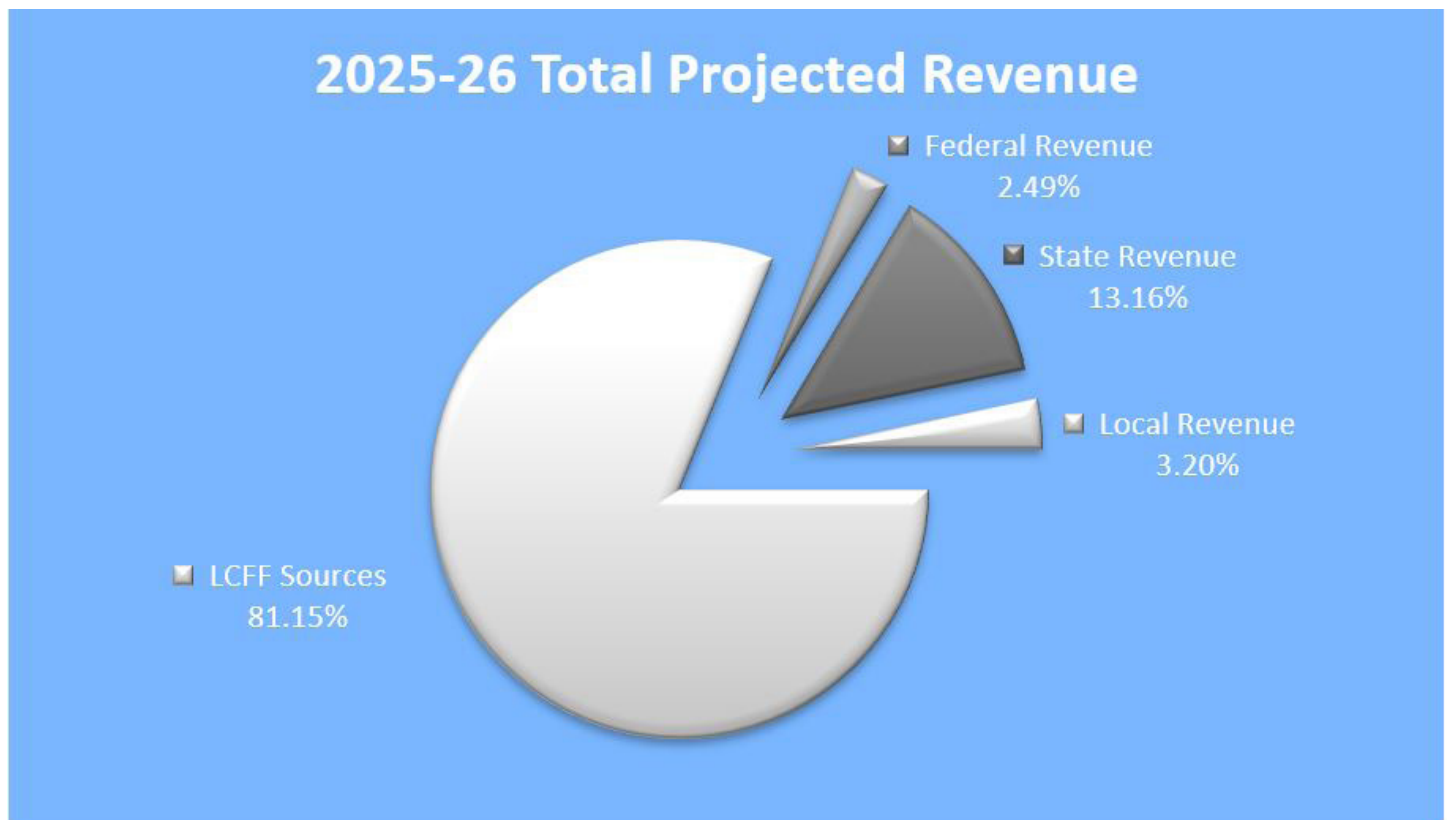
\*It is important to note, given the district's community funded status, the district does not receive money from the State for the Supplemental Grant; rather, the district must set aside and spend an equivalent amount on improved and increased services for targeted pupils.

### Revenue

#### Where does the money come from?

General Fund revenues come from four major sources:

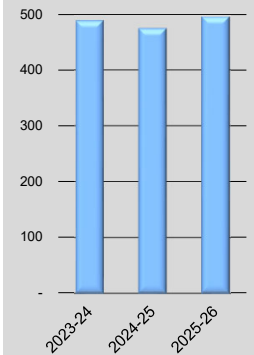
1. **Property Tax - Local Control Funding Formula (Property Tax - LCFF)** – Revenue derived directly from secured and unsecured property taxes, homeowners' subventions, trailer coach fees, other subventions, and the state principal apportionment. The majority of Property Tax - LCFF Sources are derived from local property taxes. Property Tax - LCFF Sources account for 81.15 percent of the district's total projected revenue.
2. **Federal Revenue Sources** – Federal assistance funds provided for specific categorical programs. Categorical programs are designed to augment/supplement the regular educational programs of the district. Federal revenue accounts for 2.49 percent of the district's total projected revenue.
3. **State Revenue Sources** – State funds allocated to the district for state categorical programs awarded to the district for which the state serves as the grantor agency. State revenue accounts for 13.16 percent of the district's total revenue.
4. **Local Revenue Sources** – Revenues received from interest earnings, donations, local grants/awards, lease and rental income, transportation fees, and other local sources. Local revenues account for 3.20 percent of the district's total revenue.



**GENERAL FUND REVENUE - WHERE DOES THE MONEY COME FROM?**

|  | 2025-26               |                      |                       |
|--|-----------------------|----------------------|-----------------------|
|  | Unrestricted          | Restricted           | Total                 |
| <b>LCFF Sources</b>                          |                       |                      |                       |
| State Aid                                    | \$ 7,634,726          | \$ -                 |                       |
| Education Protection Account - State Aid     | 3,327,710             | -                    |                       |
| Community Redevelopment Funds                | 11,351,044            | -                    |                       |
| Property Taxes                               |                       |                      |                       |
| Secured                                      | 362,408,387           | -                    |                       |
| Unsecured                                    | 12,272,587            | -                    |                       |
| Homeowners Exemptions                        | 1,390,380             | -                    |                       |
| Timber Yield Tax                             | -                     | -                    |                       |
| Prior Year                                   | 5,596,452             | -                    |                       |
| Subtotal, LCFF Sources                       | 403,981,286           | -                    |                       |
| Transfers to Charters in Lieu of Prop Taxes  | (1,440,096)           | -                    |                       |
| <b>Total LCFF Sources</b>                    | <b>402,541,190</b>    | <b>-</b>             | <b>402,541,190</b>    |
| <b>Federal Revenue Sources</b>               |                       |                      |                       |
| Special Ed Entitlement Per UDC               | -                     | 4,792,440            |                       |
| Discretionary Grants                         | -                     | 349,841              |                       |
| NCLB/IASA <sup>(1)</sup>                     | -                     | 6,515,927            |                       |
| Vocational Education Act                     | -                     | 158,633              |                       |
| Other Federal Revenue <sup>(2)</sup>         | -                     | 557,557              |                       |
| <b>Total Federal Revenue Sources</b>         | <b>-</b>              | <b>12,374,398</b>    | <b>12,374,398</b>     |
| <b>State Revenue Sources</b>                 |                       |                      |                       |
| After School Education and Safety (ASES)     | -                     | 1,360,909            |                       |
| Arts and Music in Schools (Prop 28)          | -                     | 2,656,481            |                       |
| Career Technical Education Incentive Grant   | -                     | 1,643,017            |                       |
| Expanded Learning Opportunities Grant (ELOP) | -                     | 6,522,683            |                       |
| Learning Recovery Block Grant                | -                     | 6,000,000            |                       |
| Regional Ed Grant                            | -                     | 25,640               |                       |
| Special Education Master Plan                | -                     | 15,285,677           |                       |
| Mandated Costs Reimbursements                | 828,829               | -                    |                       |
| Lottery                                      | 3,177,963             | 1,364,362            |                       |
| All Other State Revenue <sup>(3)</sup>       | 3,136,266             | 23,272,960           |                       |
| <b>Total State Revenue Sources</b>           | <b>7,143,058</b>      | <b>58,131,729</b>    | <b>65,274,787</b>     |
| <b>Local Revenue Sources</b>                 |                       |                      |                       |
| Community Redevelopment Funds                | -                     | 844,055              |                       |
| Interagency Services                         | -                     | 109,123              |                       |
| Sale of Equipment                            | 20,000                | -                    |                       |
| Leases and Rentals                           | 1,600,000             | -                    |                       |
| Interest Income                              | 4,500,000             | -                    |                       |
| All Other Local Revenue <sup>(4)</sup>       | 1,010,230             | 7,782,464            |                       |
| <b>Total Local Revenue Sources</b>           | <b>7,130,230</b>      | <b>8,735,642</b>     | <b>15,865,872</b>     |
| <b>TOTAL REVENUES</b>                        | <b>\$ 416,814,478</b> | <b>\$ 79,241,769</b> | <b>\$ 496,056,247</b> |

**General Fund  
Total 2025-26  
Revenue**  
Millions of Dollars



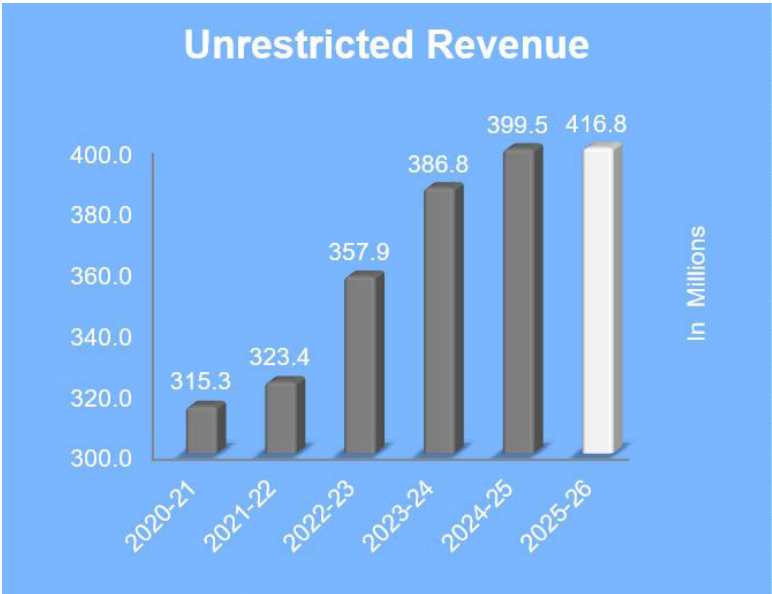
## 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

### REVENUE FOOTNOTES

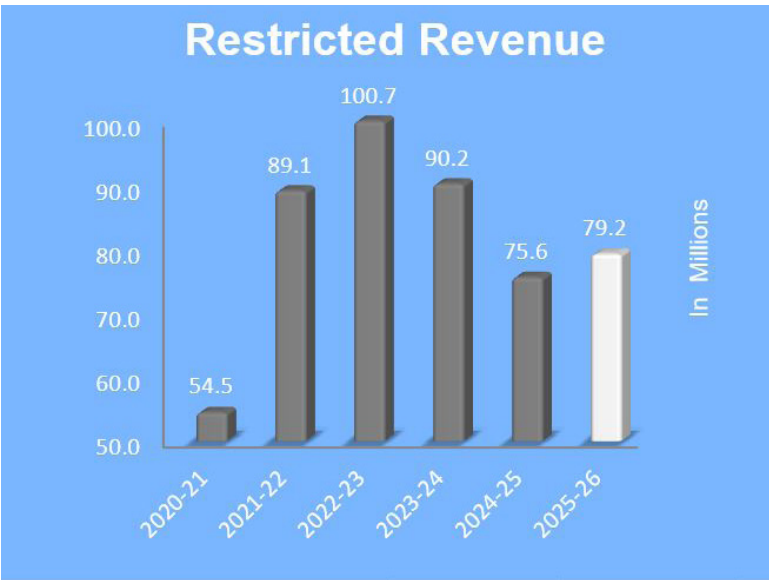
|  | 2025-26      |              |              |
|--|--------------|--------------|--------------|
|  | Unrestricted | Restricted   | Total        |
| <b>(1) NCLB / IASA / Other Federal</b>             |              |              |              |
| Title I, Part A, Basic                             | \$ -         | \$ 4,750,000 | \$ 4,750,000 |
| Title II, Part A, Supporting Effective Instruction | -            | 650,000      | 650,000      |
| Title III, Immigrant Student Program               | -            | 105,000      | 105,000      |
| Title III, Part A, English Learner                 | -            | 525,000      | 525,000      |
| Other NCLB/Every Student Succeeds Act              | -            | 485,927      | 485,927      |
| <b>Total</b>                                       | -            | 6,515,927    | 6,515,927    |
| <b>(2) Other Federal</b>                           |              |              |              |
| Workability II                                     | -            | 557,557      | 557,557      |
| <b>Total</b>                                       | -            | 557,557      | 557,557      |
| <b>(3) Other State Revenue</b>                     |              |              |              |
| Discretionary Block Grant                          |              | 5,000,000    | 5,000,000    |
| Mental Health                                      |              | 1,250,000    | 1,250,000    |
| Special Ed: Early Intervention                     |              | 800,000      | 800,000      |
| Special Ed: Infant Discretionary                   | -            | 1,440        | 1,440        |
| STRS On-Behalf                                     |              | 15,961,895   | 15,961,895   |
| Workability  | -            | 259,625      | 259,625      |
| Transportation Home to School                      | 3,136,266    | -            | 3,136,266    |
| <b>Total</b>                                       | 3,136,266    | 23,272,960   | 26,409,226   |
| <b>(4) Other Local Revenue</b>                     |              |              |              |
| School Connected Organizations                     | -            | 5,394,575    | 5,394,575    |
| Child Care   | -            | 1,297,700    | 1,297,700    |
| Early Childhood Hope                               | -            | 140,637      | 140,637      |
| Medi-Cal   | 690,230      | 319,552      | 1,009,782    |
| Special Ed: Medi-Cal                               | -            | 600,000      | 600,000      |
| Special Ed: Step                                   | -            | 30,000       | 30,000       |
| Transportation Home-to-School                      | 320,000      |              | 320,000      |
| <b>Total</b>                                       | \$ 1,010,230 | \$ 7,782,464 | \$ 8,792,694 |

**Unrestricted Funds** - School districts receive an agency-specific allocation based on the Local Control Funding Formula. This revenue provides the funding mechanism to meet the operational needs of the district and the basic educational needs of each student who attends school within the district. Property Tax - LCFF sources are supported by both state apportionments and local property tax revenues. These revenues are relatively free from state restrictions and may be used for any legal purpose that is in accordance with provisions of the Education Code and policies adopted by the governing board of the district. These revenues are categorized as unrestricted funds. Presently, 84.03 percent of the total General Fund Budget is comprised of unrestricted revenues. As discussed earlier, the major source of funding for Newport-Mesa Unified School District is derived from the district’s Property Tax - LCFF sources made up of local property taxes and state aid. Only a small percentage is derived from state apportionments and other local income sources. The charts below graphically display the proportional unrestricted revenue received from each funding source.



**Restricted Funds** - School districts also receive funds from federal and state agencies for categorical programs. These programs typically address needs that cannot be, or are not being, addressed with base revenue limit funds. Categorical programs are bound by various restrictions on how funds may be used and, therefore, are categorized as restricted funds. Often, programs are designed to "augment" those services which are provided to all students. By law, districts must use categorical funds to "supplement, not supplant" the already available services. Districts must comply with fiscal and program requirements in administering categorical programs. In some programs, districts have significant latitude in deciding how funds are spent. In other programs, federal and state laws and regulations, as well as court mandates, result in extremely complicated requirements and severely restrict the operating environment for districts.

In addition to funding received from state and federal sources, the educational programs of the district are enhanced by grants, awards, and/or donations received from the local community, corporations, school foundations, and other agencies. Generally, the donor stipulates the purpose for which the funds are to be used; therefore, these funds are also categorized as restricted funds.



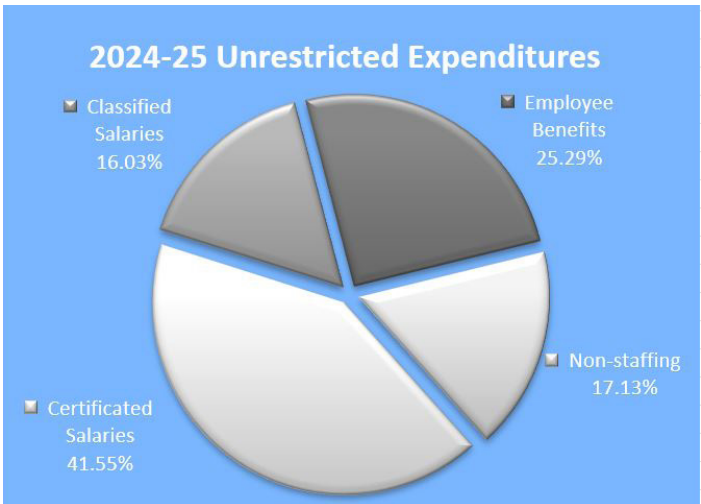
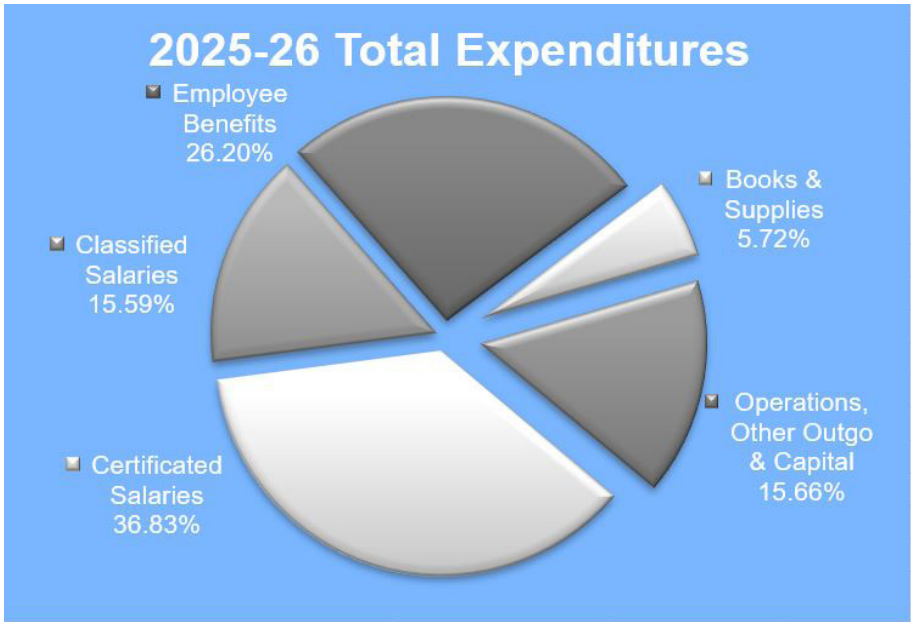
# Expenditures

## Where does the money go?

The Budget consists of four major expenditure areas:

1. Personnel salaries and benefits
2. Materials and supplies
3. Capital outlay
4. Other uses (interfund transfers, debt service, etc.)

Expenditures related to employee compensation represent 78.62 percent of the district's General Fund. The remaining 21.38 percent is spent on books and supplies, other services, capital outlay, and payments to other educational agencies. A detailed list of projected 2025-26 General Fund expenditures is provided on the pages to follow. As with revenue, expenditures are also categorized into unrestricted and restricted funds.





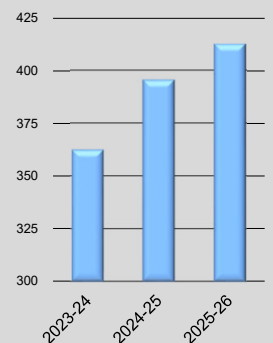
# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## GENERAL FUND EXPENDITURES - WHERE DOES THE MONEY GO? PERSONNEL RELATED

| \$ Dollars                                    | 2025-26               |                       | Total                 |
|---|-----------------------|-----------------------|-----------------------|
|   | Unrestricted          | Restricted            |                       |
| <b>Certificated Salaries</b>                  |                       |                       |                       |
| Teachers                                      | \$ 112,561,550        | \$ 37,897,707         |                       |
| Certificated Pupil Support                    | 8,877,491             | 3,421,308             |                       |
| Supervision and Administrators                | 17,430,248            | 4,613,195             |                       |
| Other Certificated                            | 5,249,736             | 3,257,680             |                       |
| <b>Total Certificated Salaries</b>            | <b>144,119,025</b>    | <b>49,189,890</b>     | <b>193,308,915</b>    |
| <b>Classified Salaries</b>                    |                       |                       |                       |
| Instructional Aides                           | 3,687,575             | 16,009,246            |                       |
| Classified Support                            | 21,852,489            | 5,712,832             |                       |
| Supervision and Administrators                | 7,421,127             | 991,393               |                       |
| Clerical and Office                           | 19,516,110            | 1,660,980             |                       |
| Other Classified Salaries                     | 3,136,962             | 1,815,338             |                       |
| <b>Total Classified Salaries</b>              | <b>55,614,263</b>     | <b>26,189,789</b>     | <b>81,804,052</b>     |
| <b>Employee Benefits</b>                      |                       |                       |                       |
| State Teachers' Retirement System (STRS)      | 27,075,743            | 23,938,826            |                       |
| Public Employees Retirement System (PERS)     | 14,014,366            | 6,742,475             |                       |
| Social Security / Medicare / Alternative Prgm | 6,204,951             | 2,646,199             |                       |
| Health and Welfare Programs                   | 34,991,050            | 14,900,390            |                       |
| Unemployment Insurance                        | 98,714                | 35,902                |                       |
| Workers' Compensation Insurance               | 1,631,411             | 578,712               |                       |
| Retiree Health and Welfare Programs           | 2,307,257             | 970,150               |                       |
| Other Employee Benefits                       | 1,381,769             | -                     |                       |
| <b>Total Employee Benefits</b>                | <b>87,705,261</b>     | <b>49,812,654</b>     | <b>137,517,915</b>    |
| <b>Total Personnel Related Expenditures</b>   | <b>\$ 287,438,549</b> | <b>\$ 125,192,333</b> | <b>\$ 412,630,882</b> |

General Fund  
Expenditures  
Personnel Total  
Millions of Dollars

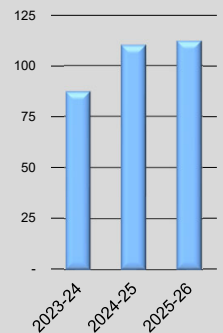


## GENERAL FUND EXPENDITURES - WHERE DOES THE MONEY GO?

### NON-PERSONNEL RELATED

| \$ Dollars   | 2025-26              |                      | Total                 |
|--|----------------------|----------------------|-----------------------|
|  | Unrestricted         | Restricted           |                       |
| <b>Books and Supplies</b>                          |                      |                      |                       |
| Approved Textbooks and Core Curriculum             | \$ 3,032,254         | \$ -                 |                       |
| Books and Reference Materials                      | 155,126              | 2,500                |                       |
| Materials and Supplies                             | 9,472,048            | 7,906,026            |                       |
| Non-Capitalized Equipment                          | 5,454,486            | 3,987,766            |                       |
| <b>Total Books and Supplies</b>                    | <b>18,113,914</b>    | <b>11,896,292</b>    | <b>30,010,206</b>     |
| <b>Services and Other Operating Expenses</b>       |                      |                      |                       |
| Subagreements for Services                         | -                    | 5,093,068            |                       |
| Travel and Conferences                             | 1,568,225            | 236,079              |                       |
| Dues and Memberships                               | 286,016              | 19,106               |                       |
| Insurance  | 5,761,371            | 78,650               |                       |
| Operations and Housekeeping                        | 6,205,000            | 15,520               |                       |
| Rentals, Leases and Repairs                        | 9,401,822            | 15,260,770           |                       |
| Transfers of Direct Costs                          | (139,058)            | 391,024              |                       |
| Professional Services and Operating Expenses       | 19,928,373           | 8,662,177            |                       |
| Communications                                     | 937,939              | 80,167               |                       |
| <b>Total Services and Other Operating Expenses</b> | <b>43,949,688</b>    | <b>29,836,561</b>    | <b>73,786,249</b>     |
| <b>Capital Outlay</b>                              |                      |                      |                       |
| Land Improvements                                  | -                    | -                    |                       |
| Buildings and Improvements of Buildings            | -                    | 2,511,082            |                       |
| New Equipment - Capitalized                        | 1,630,197            | 426,695              |                       |
| <b>Total Capital Outlay</b>                        | <b>1,630,197</b>     | <b>2,937,777</b>     | <b>4,567,974</b>      |
| <b>Other Outgo</b>                                 |                      |                      |                       |
| Payments to School Districts/Charter Schools       | -                    | 255,000              |                       |
| Payments to County Offices                         | 400,000              | 1,500,000            |                       |
| Payments to Joint Power Authorities (JPA)          | 2,367,836            | -                    |                       |
| Indirect Support                                   | (6,364,235)          | 6,364,235            |                       |
| Interfund Support                                  | (674,032)            | -                    |                       |
| <b>Total Other Outgo and Transfers</b>             | <b>(4,270,431)</b>   | <b>8,119,235</b>     | <b>3,848,804</b>      |
| <b>Total Non-Personnel Related Expenditures</b>    | <b>\$ 59,423,368</b> | <b>\$ 52,789,865</b> | <b>\$ 112,213,233</b> |

**General Fund Expenditures Non-Personnel Total**  
Millions of Dollars



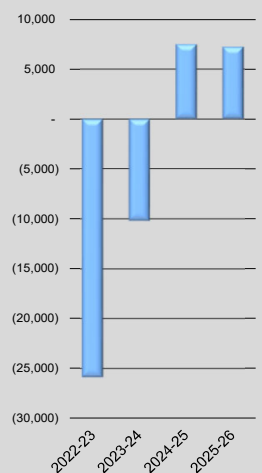
## Other Sources and Uses Interfund Transfers

Other sources of funds are treated separately from revenues since these other financing sources generally do not increase the financial resources of the fund. Other sources and uses (interfund transfers) consist of operating transfers between the various funds of the district. Debt service payments represent transfers to third parties in support of principal and interest payments on district-incurred debt.

### OTHER SOURCES AND USES OF FUNDS - INTERFUND TRANSFERS To/From The General Fund

|                                   | Year ended June 30 |                 |                   |               |
|-----------------------------------|--------------------|-----------------|-------------------|---------------|
|                                   | 2022-23            | 2023-24         | 2024-25           | 2025-26       |
| \$ Dollars                        | Actuals            | Actuals         | Estimated Actuals | Budget        |
| <b>Other Sources</b>              |                    |                 |                   |               |
| Transfer from Other Funds         | \$ 19,494,876      | \$ 12,230,419   | \$ 10,653,409     | \$ 10,500,000 |
| <b>Total Other Sources</b>        | 19,494,876         | 12,230,419      | 10,653,409        | 10,500,000    |
| <b>Other Uses</b>                 |                    |                 |                   |               |
| Transfer to Cafeteria Account     | 371,930            | 1,236,930       | 2,644,611         | 2,767,233     |
| Transfer to Special Reserve:      |                    |                 |                   |               |
| Capital Outlay Projects           | 45,000,000         | 10,000,000      | 500,000           | 500,000       |
| Transfer to Retiree Benefit Fund  | -                  | 11,200,000      | -                 | -             |
| <b>Total Other Uses</b>           | 45,371,930         | 22,436,930      | 3,144,611         | 3,267,233     |
| <b>Net Other Sources and Uses</b> | \$ (25,877,054)    | \$ (10,206,511) | \$ 7,508,798      | \$ 7,232,767  |

Net Other Sources and Uses  
Thousands of Dollars



## Ending Fund Balance

The Ending Fund Balance of the General Fund brings together all the components of the budget—revenues, expenditures, other sources and uses of funds, beginning fund balance, and budgeted reserves.

Fund balance is computed as follows:

- + All Revenues
- All Expenditures
- +/- Other Sources and Uses (Transfers)
- = Net Increase/Decrease in Fund Balance
- + Beginning Fund Balance
- = Ending Fund Balance

The components of the Ending Fund Balance are as follows:

- + Revolving Cash Balance – Represents \$150,000 of funds segregated for the district's Revolving Cash balance.
- + Stores Inventory – Represents the \$66,676 value of inventory held for distribution in the district's warehouse.
- + Reserve for Economic Uncertainties – The State of California recommends that school districts the size of Newport-Mesa maintain a reserve for economic uncertainties (REU) equal to 3 percent of the district's total outgo. The total outgo is defined as total expenditures and transfers out and/or other uses. Based on total outgo of \$528,101,348, the 2025-26 REU set aside is \$23,764,500, or 4.5 percent.
- + Cash Flow Requirements – Due to significant uncertainty, the district has set aside funds totaling \$36,540,389 to provide funding in the event Property Tax - LCFF fails, or the State's financial position worsens.
- = Ending Fund Balance – The following chart reflects the projected 2025-26 ending balance of \$81,366,900.

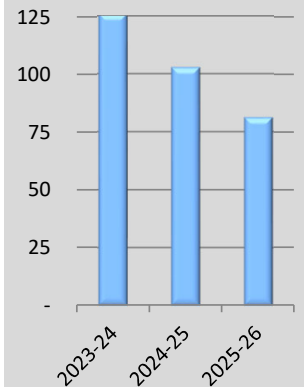
# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## GENERAL FUND SUMMARY

| \$ Dollars                                     | 2025-26             |                    | Total                |
|--|---------------------|--------------------|----------------------|
|  | Unrestricted        | Restricted         |                      |
| <b>Beginning Fund Balance</b>                  |                     |                    |                      |
| Revolving Cash                                 | \$ 150,000          | \$ -               |                      |
| Stores Inventory                               | 66,676              | -                  |                      |
| Other Assignments                              | 56,191              | -                  |                      |
| Reserve For Economic Uncertainties             | 22,900,000          | -                  |                      |
| Cash Flow Requirements                         | 59,425,518          | -                  |                      |
| Legally Restricted Balance                     | -                   | 20,313,616         |                      |
| <b>Total Beginning Fund Balance</b>            | <b>82,598,385</b>   | <b>20,313,616</b>  | <b>102,912,001</b>   |
| <b>Revenues</b>                                |                     |                    |                      |
| LCFF   | 402,541,190         | -                  |                      |
| Federal Sources                                | -                   | 12,374,398         |                      |
| State Sources (including Lottery)              | 7,143,058           | 58,131,729         |                      |
| Other Local Revenues                           | 7,130,230           | 8,735,642          |                      |
| <b>Total Revenues</b>                          | <b>416,814,478</b>  | <b>79,241,769</b>  | <b>496,056,247</b>   |
| <b>Expenditures</b>                            |                     |                    |                      |
| Certificated Salaries                          | 144,109,025         | 49,189,890         |                      |
| Classified Salaries                            | 55,614,263          | 26,189,789         |                      |
| Employee Benefits                              | 87,705,261          | 49,812,654         |                      |
| Books and Supplies                             | 18,113,914          | 11,896,292         |                      |
| Services & Operating Exp                       | 43,949,688          | 29,836,561         |                      |
| Capital Outlay                                 | 1,630,197           | 2,937,777          |                      |
| Other Outgo                                    | 2,767,836           | 1,755,000          |                      |
| Interprogram Indirect Costs                    | (7,038,267)         | 6,364,235          |                      |
| <b>Total Expenditures</b>                      | <b>346,851,917</b>  | <b>177,982,198</b> | <b>524,834,115</b>   |
| <b>Other Sources and Uses</b>                  |                     |                    |                      |
| Transfers In (+)                               | 10,500,000          | -                  |                      |
| Transfers Out (-)                              | 3,267,233           | -                  |                      |
| Contribution to Restricted Programs            | (99,215,957)        | 99,215,957         |                      |
| <b>Total Other Sources and Uses (net)</b>      | <b>(91,983,190)</b> | <b>99,215,957</b>  | <b>7,232,767</b>     |
| <b>Net Increase (Decrease) In Fund Balance</b> |                     |                    | <b>(21,545,101)</b>  |
| <b>TOTAL ENDING FUND BALANCE</b>               |                     |                    | <b>\$ 81,366,900</b> |
| <b>Components of Ending Fund Balance</b>       |                     |                    |                      |
| Revolving Cash                                 |                     |                    | <b>150,000</b>       |
| Stores Inventory                               |                     |                    | <b>66,676</b>        |
| Reserve For Economic Uncertainties             |                     |                    | <b>23,764,500</b>    |
| Cash Flow Requirements                         |                     |                    | <b>36,540,389</b>    |
| Legally Restricted Balance                     |                     |                    | <b>20,845,335</b>    |
| <b>Total</b>                                   |                     |                    | <b>\$ 81,366,900</b> |

**Ending Fund Balance**  
Millions of Dollars



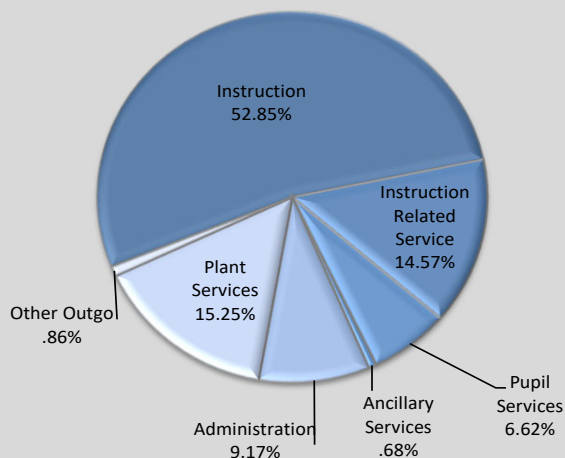
## Total Expense by Function

Functions capture the activities or services performed in order to accomplish a set of objectives or goals. The State has identified and defined the following functions:

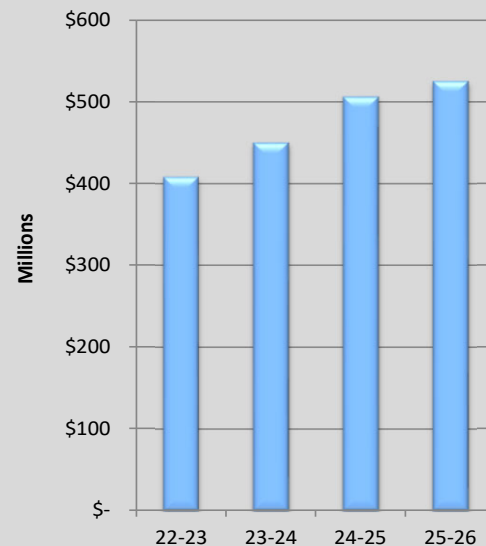
- **Instruction** - Includes activities dealing directly with the interaction between teachers and students.
- **Instruction Related Services** - Provides administrative, technical, and logistical support to facilitate and enhance instruction.
- **Pupil Services** - Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; working with other staff members in planning and conducting guidance programs for students.
- **Ancillary Services** - School-sponsored activities during or after the school day that are not essential to the delivery of services in other functions. These activities are generally designed to provide students with experiences such as motivation, enjoyment and improvement of skills in either a competitive or noncompetitive setting.
- **Community Services** - Activities concerned with providing community services to community participants other than students.
- **Enterprise** - Activities that are financed and operated in a manner similar to private business enterprises, where the stated intent is that costs are financed or recovered primarily through user charges.
- **General Administration** - Agencywide administrative activities that are accounted for in the general fund. Common charged activities to this function are inclusive of Purchasing, accounting, warehousing, printing, human resources, staff development, internal audit, etc.
- **Plant Services** - Activities concerned with keeping the physical plant open, comfortable, and safe for use as well as keeping the grounds, buildings, and equipment in working condition and a satisfactory state of repair.
- **Other Outgo** - Includes activities associated with debt service, transfers between agencies and internal transfers.

|                              | 24-25                 | 25-26                 |
|------------------------------|-----------------------|-----------------------|
| Instruction                  | \$ 272,760,719        | \$ 277,370,524        |
| Instruction Related Services | 71,854,551            | 76,485,617            |
| Pupil Services               | 38,756,819            | 34,749,411            |
| Ancillary Services           | 4,383,753             | 3,548,593             |
| Administration               | 37,858,407            | 48,106,014            |
| Plant Services               | 75,937,090            | 80,051,120            |
| Other Outgo                  | 4,198,469             | 4,522,836             |
| <b>Total</b>                 | <b>\$ 505,749,808</b> | <b>\$ 524,834,115</b> |

25-26 Budget Distribution by Function



Total Functional Expenditures



## 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

| <b>2025-26 GENERAL FUND BUDGET</b><br><b>SUMMARY BY OBJECT CODE PER ADA</b><br><b>P2 ADA = 16,505.39</b> |                    |               |                    |               |                    |               |
|--|--------------------|---------------|--------------------|---------------|--------------------|---------------|
|  | UNRESTRICTED       |               | RESTRICTED         |               | TOTAL              |               |
|  | Total \$           | \$ Per ADA    | Total \$           | \$ Per ADA    | Total \$           | \$ Per ADA    |
| <b>Revenue</b>   |                    |               |                    |               |                    |               |
| Property Tax - LCFF Sources  | 402,541,190        | 24,388        | -                  | -             | 402,541,190        | 24,388        |
| Federal Sources  | -                  | -             | 12,374,398         | 750           | 12,374,398         | 750           |
| State Sources  | 7,143,058          | 433           | 58,131,729         | 3,522         | 65,274,787         | 3,955         |
| Other Local Sources  | 7,130,230          | 432           | 8,735,642          | 529           | 15,865,872         | 961           |
| <b>Total Revenue</b>   | <b>416,814,478</b> | <b>25,253</b> | <b>79,241,769</b>  | <b>4,801</b>  | <b>496,056,247</b> | <b>30,054</b> |
| <b>Expenditures</b>  |                    |               |                    |               |                    |               |
| <b>Personnel</b>   |                    |               |                    |               |                    |               |
| Certificated Salaries  | 144,109,025        | 8,731         | 49,189,890         | 2,980         | 193,298,915        | 11,711        |
| Classified Salaries  | 55,614,263         | 3,369         | 26,189,789         | 1,587         | 81,804,052         | 4,956         |
| Employee Benefits  | 87,705,261         | 5,314         | 49,812,654         | 3,018         | 137,517,915        | 8,332         |
| <b>Total Personnel</b>   | <b>287,428,549</b> | <b>17,414</b> | <b>125,192,333</b> | <b>7,585</b>  | <b>412,620,882</b> | <b>24,999</b> |
| <b>Non-Personnel</b>   |                    |               |                    |               |                    |               |
| Books & Supplies   | 18,113,914         | 1,097         | 11,896,292         | 721           | 30,010,206         | 1,818         |
| Services & Operating Exp   | 43,949,688         | 2,663         | 29,836,561         | 1,808         | 73,786,249         | 4,470         |
| Capital Outlay   | 1,630,197          | 99            | 2,937,777          | 178           | 4,567,974          | 277           |
| Other Outgo/Support Costs  | (4,270,431)        | (259)         | 8,119,235          | 492           | 3,848,804          | 233           |
| <b>Total Non-Personnel</b>   | <b>59,423,368</b>  | <b>3,600</b>  | <b>52,789,865</b>  | <b>3,198</b>  | <b>112,213,233</b> | <b>6,799</b>  |
| <b>Total Expenditures</b>  | <b>346,851,917</b> | <b>21,014</b> | <b>177,982,198</b> | <b>10,783</b> | <b>524,834,115</b> | <b>31,798</b> |



**NEWPORT-MESA UNIFIED SCHOOL DISTRICT****General Fund Summary**

|   | 2024-25<br>Estimated Actuals |                    |                    | 2025-26<br>Budget   |                    |                    |
|---|------------------------------|--------------------|--------------------|---------------------|--------------------|--------------------|
|   | Unrestricted                 | Restricted         | Total              | Unrestricted        | Restricted         | Total              |
| <b>BEGINNING BALANCE</b>                    |                              |                    |                    |                     |                    |                    |
| As of July 1                                | 85,687,995                   | 40,339,440         | 126,027,435        | 82,598,385          | 20,313,616         | 102,912,001        |
| Other Restatements                          | -                            | -                  | -                  | -                   | -                  | -                  |
| <b>NET BEGINNING BALANCE</b>                | <b>85,687,995</b>            | <b>40,339,440</b>  | <b>126,027,435</b> | <b>82,598,385</b>   | <b>20,313,616</b>  | <b>102,912,001</b> |
| <b>REVENUES</b>                             |                              |                    |                    |                     |                    |                    |
| LCFF Sources                                | 384,095,872                  | -                  | 384,095,872        | 402,541,190         | -                  | 402,541,190        |
| Federal Revenue                             | -                            | 12,619,350         | 12,619,350         | -                   | 12,374,398         | 12,374,398         |
| Other State Revenue                         | 7,100,988                    | 52,138,275         | 59,239,263         | 7,143,058           | 58,131,729         | 65,274,787         |
| Other Local Revenue                         | 8,349,789                    | 10,821,303         | 19,171,092         | 7,130,230           | 8,735,642          | 15,865,872         |
| <b>TOTAL REVENUE</b>                        | <b>399,546,649</b>           | <b>75,578,928</b>  | <b>475,125,577</b> | <b>416,814,478</b>  | <b>79,241,769</b>  | <b>496,056,247</b> |
| <b>TOTAL AVAILABLE</b>                      | <b>485,234,644</b>           | <b>115,918,368</b> | <b>601,153,012</b> | <b>499,412,863</b>  | <b>99,555,385</b>  | <b>598,968,248</b> |
| <b>EXPENDITURES</b>                         |                              |                    |                    |                     |                    |                    |
| Certificated Salaries                       | 137,674,850                  | 49,155,606         | 186,830,456        | 144,109,025         | 49,189,890         | 193,298,915        |
| Classified Salaries                         | 51,288,450                   | 21,616,063         | 72,904,513         | 55,614,263          | 26,189,789         | 81,804,052         |
| Employee Benefits                           | 83,930,284                   | 51,891,479         | 135,821,763        | 87,705,261          | 49,812,654         | 137,517,915        |
| Books and Supplies                          | 14,768,811                   | 12,048,537         | 26,817,348         | 18,113,914          | 11,896,292         | 30,010,206         |
| Services and Operating Expenditures         | 35,498,718                   | 41,262,404         | 76,761,122         | 43,949,688          | 29,836,561         | 73,786,249         |
| Capital Outlay                              | 1,094,857                    | 2,041,195          | 3,136,052          | 1,630,197           | 2,937,777          | 4,567,974          |
| Other Outgo                                 | 2,552,578                    | 1,645,891          | 4,198,469          | 2,767,836           | 1,755,000          | 4,522,836          |
| Transfers of Indirect/Direct Support Costs  | (7,403,952)                  | 6,684,037          | (719,915)          | (7,038,267)         | 6,364,235          | (674,032)          |
| <b>TOTAL EXPENDITURES</b>                   | <b>319,404,596</b>           | <b>186,345,212</b> | <b>505,749,808</b> | <b>346,851,917</b>  | <b>177,982,198</b> | <b>524,834,115</b> |
| <b>OTHER FINANCING SOURCES/USES</b>         |                              |                    |                    |                     |                    |                    |
| Interfund Transfers                         |                              |                    |                    |                     |                    |                    |
| a) Transfers In                             | 10,653,409                   | -                  | 10,653,409         | 10,500,000          | -                  | 10,500,000         |
| b) Transfers Out                            | 3,144,611                    | -                  | 3,144,611          | 3,267,233           | -                  | 3,267,233          |
| Other Sources/Uses                          |                              |                    |                    |                     |                    |                    |
| a) Sources                                  | -                            | -                  | -                  | -                   | -                  | -                  |
| b) Uses                                     | -                            | -                  | -                  | -                   | -                  | -                  |
| Contributions                               | (90,740,460)                 | 90,740,460         | -                  | (99,215,957)        | 99,215,957         | -                  |
| <b>TOTAL OTHER FINANCING SOURCES/USES</b>   | <b>(83,231,662)</b>          | <b>90,740,460</b>  | <b>7,508,798</b>   | <b>(91,983,190)</b> | <b>99,215,957</b>  | <b>7,232,767</b>   |
| <b>TOTAL EXPENDITURES &amp; TRANSFERS</b>   | <b>402,636,258</b>           | <b>95,604,752</b>  | <b>498,241,010</b> | <b>438,835,107</b>  | <b>78,766,241</b>  | <b>517,601,348</b> |
| NET INCREASE (DECREASE) IN FUND             | (3,089,609)                  | (20,025,824)       | (23,115,433)       | (22,020,629)        | 475,528            | (21,545,101)       |
| NET BEGINNING BALANCE                       | 85,687,995                   | 40,339,440         | 126,027,435        | 82,598,385          | 20,313,616         | 102,912,001        |
| <b>ENDING BALANCE, JUNE 30</b>              | <b>82,598,386</b>            | <b>20,313,616</b>  | <b>102,912,002</b> | <b>60,577,756</b>   | <b>20,789,144</b>  | <b>81,366,900</b>  |
| <b>COMPONENTS OF ENDING FUND BALANCE</b>    |                              |                    |                    |                     |                    |                    |
| a) Reserves for Revolving Cash              | 150,000                      | -                  | 150,000            | 150,000             | -                  | 150,000            |
| b) Reserves to Stores                       | 66,676                       | -                  | 66,676             | 66,676              | -                  | 66,676             |
| c) Reserves for Cash Flow Requirements      | 59,425,518                   | -                  | 59,425,518         | 37,540,439          | -                  | 37,540,439         |
| d) Reserves for Legally Restricted Balances | -                            | 20,313,616         | 20,313,616         | -                   | 20,789,144         | 20,789,144         |
| e) Designated for Economic Uncertainties    | 22,900,000                   | -                  | 22,900,000         | 23,721,500          | -                  | 23,721,500         |
| f) Prepaid Expenditures                     | 56,191                       | -                  | 56,191             | 56,191              | -                  | 56,191             |
| <b>TOTAL ENDING FUND BALANCE</b>            | <b>82,598,385</b>            | <b>20,313,616</b>  | <b>102,912,001</b> | <b>61,534,806</b>   | <b>20,789,144</b>  | <b>82,323,950</b>  |

# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

| NEWPORT-MESA UNIFIED SCHOOL DISTRICT            |                    |                   |                    |                    |                   |                    |  |
|---|--------------------|-------------------|--------------------|--------------------|-------------------|--------------------|--|
| General Fund Summary                            |                    |                   |                    |                    |                   |                    |  |
| 2024-25<br>Estimated Actuals                    |                    |                   |                    | 2025-26<br>Budget  |                   |                    |  |
|   | Unrestricted       | Restricted        | Total              | Unrestricted       | Restricted        | Total              |  |
| 8011 Principal Apportionment Current Yr         | 7,698,718          | -                 | 7,698,718          | 7,634,726          | -                 | 7,634,726          |  |
| 8012 Education Protection Account               | 3,526,636          | -                 | 3,526,636          | 3,327,710          | -                 | 3,327,710          |  |
| 8019 State Aid - Prior Years                    | 6,946              | -                 | 6,946              | -                  | -                 | -                  |  |
| 8021 Homeowners' Subventions                    | 1,324,171          | -                 | 1,324,171          | 1,390,380          | -                 | 1,390,380          |  |
| 8022 Timber Yield Tax                           | 1                  | -                 | 1                  | -                  | -                 | -                  |  |
| 8041 Secured Roll Taxes                         | 345,150,845        | -                 | 345,150,845        | 362,408,387        | -                 | 362,408,387        |  |
| 8042 Unsecured Roll Taxes                       | 11,688,178         | -                 | 11,688,178         | 12,272,587         | -                 | 12,272,587         |  |
| 8043 Prior Years' Taxes                         | 5,329,954          | -                 | 5,329,954          | 5,596,452          | -                 | 5,596,452          |  |
| 8044 Supplemental Taxes                         | 18                 | -                 | 18                 | -                  | -                 | -                  |  |
| 8047 Community Redevelopment Funds              | 10,418,878         | -                 | 10,418,878         | 11,351,044         | -                 | 11,351,044         |  |
| 8096 Transfers to Charter Schools               | (1,440,096)        | -                 | (1,440,096)        | (1,440,096)        | -                 | (1,440,096)        |  |
| <b>LCFF SOURCES</b>                             | <b>383,704,249</b> | <b>-</b>          | <b>383,704,249</b> | <b>402,541,190</b> | <b>-</b>          | <b>402,541,190</b> |  |
| 8181 Special Ed Entitlement Per UDC             | -                  | 5,409,351         | 5,409,351          | -                  | 4,792,440         | 4,792,440          |  |
| 8182 Special Ed Discretionary Grants            | -                  | 377,031           | 377,031            | -                  | 349,841           | 349,841            |  |
| 8290 Title I, Part A, Basic                     | -                  | 3,767,337         | 3,767,337          | -                  | 4,750,000         | 4,750,000          |  |
| 8290 Title II, Supporting Effective Instruction | -                  | 976,293           | 976,293            | -                  | 650,000           | 650,000            |  |
| 8290 Title II, Immigrant Student Program        | -                  | 26,606            | 26,606             | -                  | 105,000           | 105,000            |  |
| 8290 Title III, Part A, English Learner         | -                  | 505,364           | 505,364            | -                  | 577,675           | 577,675            |  |
| 8290 NCLB/ESSA                                  | -                  | 501,820           | 501,820            | -                  | 378,012           | 378,012            |  |
| 8290 Vocational and Applied Technology          | -                  | 176,096           | 176,096            | -                  | 165,286           | 165,286            |  |
| 8290 Other Federal Income                       | -                  | 969,685           | 969,685            | -                  | 451,648           | 451,648            |  |
| <b>FEDERAL REVENUE</b>                          | <b>-</b>           | <b>12,709,583</b> | <b>12,709,583</b>  | <b>-</b>           | <b>12,219,902</b> | <b>12,219,902</b>  |  |
| 8311 Special Education Master Plan              | -                  | 15,640,376        | 15,640,376         | -                  | 15,285,677        | 15,285,677         |  |
| 8319 Special Education Master Plan Prior Yr     | -                  | 226,098           | 226,098            | -                  | -                 | -                  |  |
| 8550 Mandated Costs Reimbursements              | 839,499            | -                 | 839,499            | 828,829            | -                 | 828,829            |  |
| 8560 State Lottery Revenue                      | 3,062,100          | 1,245,600         | 4,307,700          | 3,177,963          | 1,364,362         | 4,542,325          |  |
| 8590 Expanded Learning Opportunities (ELOP)     | -                  | 6,149,985         | 6,149,985          | -                  | 6,522,683         | 6,522,683          |  |
| 8590 After School Education & Safety (ASES)     | -                  | 1,568,276         | 1,568,276          | -                  | 1,360,909         | 1,360,909          |  |
| 8590 CTE Grant Program                          | -                  | 1,020,011         | 1,020,011          | -                  | 1,643,017         | 1,643,017          |  |
| 8590 Arts and Music in Schools (Prop 28)        | -                  | 2,656,481         | 2,656,481          | -                  | 2,656,481         | 2,656,481          |  |
| 8590 All Other State Revenue                    | 3,199,389          | 23,631,448        | 26,830,837         | 3,136,266          | 29,298,600        | 32,434,866         |  |
| <b>STATE REVENUE</b>                            | <b>7,100,988</b>   | <b>52,138,275</b> | <b>59,239,263</b>  | <b>7,143,058</b>   | <b>58,131,729</b> | <b>65,274,787</b>  |  |
| 8625 Community Redevelopment Funds              | -                  | 811,279           | 811,279            | -                  | 827,505           | 827,505            |  |
| 8631 Sale of Equipment/Supplies                 | 100,000            | -                 | 100,000            | 100,000            | -                 | 100,000            |  |
| 8650 Leases and Rentals                         | 1,400,000          | -                 | 1,400,000          | 1,400,000          | -                 | 1,400,000          |  |
| 8660 Interest                                   | 5,291,882          | -                 | 5,291,882          | 5,000,000          | -                 | 5,000,000          |  |
| 8677 Intragency Services                        | -                  | 293,418           | 293,418            | -                  | 89,439            | 89,439             |  |
| 8699 All Other Local Revenue                    | 4,776,634          | 8,477,747         | 13,254,381         | 1,052,544          | 4,095,837         | 5,148,381          |  |
| <b>OTHER LOCAL REVENUE</b>                      | <b>11,568,516</b>  | <b>9,582,444</b>  | <b>21,150,960</b>  | <b>7,552,544</b>   | <b>5,012,781</b>  | <b>12,565,325</b>  |  |
| <b>TOTAL REVENUES</b>                           | <b>402,373,753</b> | <b>74,430,302</b> | <b>476,804,055</b> | <b>417,236,792</b> | <b>75,364,412</b> | <b>492,601,204</b> |  |

**NEWPORT-MESA UNIFIED SCHOOL DISTRICT****General Fund Summary**

|  |   | 2024-25<br>Estimated Actuals |                    |                    | 2025-26<br>Budget  |                    |                    |
|--|---|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  |   | Unrestricted                 | Restricted         | Total              | Unrestricted       | Restricted         | Total              |
| 1100   | Teachers' Salaries                      | 106,534,831                  | 35,275,123         | 141,809,954        | 112,551,550        | 37,897,707         | 150,449,257        |
| 1200   | Certif. Pupil Support Services          | 9,241,817                    | 6,042,867          | 15,284,684         | 8,877,491          | 3,421,308          | 12,298,799         |
| 1300   | Certif. Supervisors' & Admin. Salaries  | 16,831,591                   | 4,677,644          | 21,509,235         | 17,430,248         | 4,613,195          | 22,043,443         |
| 1900   | Other Certificated Salaries             | 5,066,611                    | 3,159,972          | 8,226,583          | 5,249,736          | 3,257,680          | 8,507,416          |
| <b>CERTIFICATED SALARIES</b>                     |   | <b>137,674,850</b>           | <b>49,155,606</b>  | <b>186,830,456</b> | <b>144,109,025</b> | <b>49,189,890</b>  | <b>193,298,915</b> |
| 2100   | Instructional Aides' Salaries           | 3,288,882                    | 11,634,258         | 14,923,140         | 3,687,575          | 16,009,246         | 19,696,821         |
| 2200   | Clsfd Support Salaries                  | 21,042,936                   | 5,616,502          | 26,659,438         | 21,852,489         | 5,712,832          | 27,565,321         |
| 2300   | Clsfd Supervisors' & Admin. Salaries    | 7,015,341                    | 967,214            | 7,982,555          | 7,421,127          | 991,393            | 8,412,520          |
| 2400   | Clerical, Technical and Office Salaries | 17,430,060                   | 1,744,603          | 19,174,663         | 19,516,110         | 1,660,980          | 21,177,090         |
| 2900   | Other Classified Salaries               | 2,511,231                    | 1,653,486          | 4,164,717          | 3,136,962          | 1,815,338          | 4,952,300          |
| <b>CLASSIFIED SALARIES</b>                       |   | <b>51,288,450</b>            | <b>21,616,063</b>  | <b>72,904,513</b>  | <b>55,614,263</b>  | <b>26,189,789</b>  | <b>81,804,052</b>  |
| 3100   | STRS                                    | 26,010,874                   | 24,904,557         | 50,915,431         | 27,075,743         | 23,938,826         | 51,014,569         |
| 3200   | PERS                                    | 12,835,113                   | 6,662,629          | 19,497,742         | 14,014,366         | 6,742,475          | 20,756,841         |
| 3300   | OASDI & Medicare/ARS                    | 5,713,877                    | 2,574,544          | 8,288,421          | 6,204,951          | 2,646,199          | 8,851,150          |
| 3400   | Health and Welfare                      | 33,303,693                   | 15,237,591         | 48,541,284         | 34,991,050         | 14,900,390         | 49,891,440         |
| 3500   | SUI                                     | 92,947                       | 36,371             | 129,318            | 98,714             | 35,902             | 134,616            |
| 3600   | Workers' Compensation                   | 2,024,533                    | 790,332            | 2,814,865          | 1,631,411          | 578,712            | 2,210,123          |
| 37XX   | OPEB                                    | 3,949,247                    | 1,685,455          | 5,634,702          | 2,307,257          | 970,150            | 3,277,407          |
| 3900   | Other Benefits                          | -                            | -                  | -                  | 1,381,769          | -                  | 1,381,769          |
| <b>EMPLOYEE BENEFITS</b>                         |   | <b>83,930,284</b>            | <b>51,891,479</b>  | <b>135,821,763</b> | <b>87,705,261</b>  | <b>49,812,654</b>  | <b>137,517,915</b> |
| <b>TOTAL SALARIES &amp; BENEFITS (1000-3900)</b> |   | <b>272,893,584</b>           | <b>122,663,148</b> | <b>395,556,732</b> | <b>287,428,549</b> | <b>125,192,333</b> | <b>412,620,882</b> |
| 4100   | Textbooks & Core Curricula Materials    | 2,646,875                    | 6,343,262          | 8,990,137          | 3,032,254          | -                  | 3,032,254          |
| 4200   | Books and Reference Materials           | 181,578                      | 88,147             | 269,725            | 155,126            | 2,500              | 157,626            |
| 4300   | Materials and Supplies                  | 7,336,631                    | 4,931,559          | 12,268,190         | 9,472,048          | 7,906,026          | 17,378,074         |
| 4400   | Non-capitalized Equipment               | 4,603,727                    | 685,569            | 5,289,296          | 5,454,486          | 3,987,766          | 9,442,252          |
| <b>BOOKS AND SUPPLIES</b>                        |   | <b>14,768,811</b>            | <b>12,048,537</b>  | <b>26,817,348</b>  | <b>18,113,914</b>  | <b>11,896,292</b>  | <b>30,010,206</b>  |
| 5100   | Subagreements for Services              | -                            | 7,441,902          | 7,441,902          | -                  | 5,093,068          | 5,093,068          |
| 5200   | Travel & Conference                     | 1,242,468                    | 327,285            | 1,569,753          | 1,568,225          | 236,079            | 1,804,304          |
| 5300   | Dues & Memberships                      | 322,114                      | 33,395             | 355,509            | 286,016            | 19,106             | 305,122            |
| 5400   | Insurance                               | 4,482,101                    | 78,650             | 4,560,751          | 5,761,371          | 78,650             | 5,840,021          |
| 5500   | Operations & Housekeeping Services      | 6,005,000                    | 15,366             | 6,020,366          | 6,205,000          | 15,520             | 6,220,520          |
| 5600   | Rentals, Leases and Repairs             | 4,533,827                    | 20,006,716         | 24,540,543         | 9,401,822          | 15,260,770         | 24,662,592         |
| 5700   | Interprogram Services                   | (216,648)                    | 490,127            | 273,479            | (139,058)          | 391,024            | 251,966            |
| 5800   | Other Services & Operating Expenses     | 18,149,605                   | 12,791,566         | 30,941,171         | 19,928,373         | 8,662,177          | 28,590,550         |
| 5900   | Communications                          | 980,251                      | 77,397             | 1,057,648          | 937,939            | 80,167             | 1,018,106          |
| <b>SERVICES &amp; OPERATING EXPENDITURES</b>     |   | <b>35,498,718</b>            | <b>41,262,404</b>  | <b>76,761,122</b>  | <b>43,949,688</b>  | <b>29,836,561</b>  | <b>73,786,249</b>  |
| 6100   | Land and Improvements of Land           | 64,200                       | -                  | 64,200             | -                  | -                  | -                  |
| 6200   | Buildings and Improvements of Buildings | 83,081                       | 1,688,919          | 1,772,000          | -                  | 2,511,082          | 2,511,082          |
| 6400   | Equipment                               | 947,576                      | 352,276            | 1,299,852          | 1,630,197          | 426,695            | 2,056,892          |
| <b>CAPITAL OUTLAY</b>                            |   | <b>1,094,857</b>             | <b>2,041,195</b>   | <b>3,136,052</b>   | <b>1,630,197</b>   | <b>2,937,777</b>   | <b>4,567,974</b>   |
| 7130   | Payments to State Special Schools       | -                            | -                  | -                  | -                  | -                  | -                  |
| 7141   | Payments to School Districts            | -                            | 228,222            | 228,222            | -                  | 255,000            | 255,000            |
| 7142   | Payments to County Offices              | 400,000                      | 1,320,000          | 1,720,000          | 400,000            | 1,500,000          | 1,900,000          |
| 7143   | Payments to JPAs                        | 2,152,578                    | 97,669             | 2,250,247          | 2,367,836          | -                  | 2,367,836          |
| <b>OTHER OUTGO</b>                               |   | <b>2,552,578</b>             | <b>1,645,891</b>   | <b>4,198,469</b>   | <b>2,767,836</b>   | <b>1,755,000</b>   | <b>4,522,836</b>   |
| 7300   | Direct Support/Indirect Support         | (9,157,920)                  | 8,472,618          | (685,302)          | (7,038,267)        | 6,364,235          | (674,032)          |
| <b>TOTAL NON-SAL EXPENDITURES (4000-7400)</b>    |   | <b>44,757,044</b>            | <b>65,470,645</b>  | <b>110,227,689</b> | <b>59,423,368</b>  | <b>52,789,865</b>  | <b>112,213,233</b> |
| <b>TOTAL EXPENDITURES (1000-7400)</b>            |   | <b>317,650,628</b>           | <b>188,133,793</b> | <b>505,784,421</b> | <b>346,851,917</b> | <b>177,982,198</b> | <b>524,834,115</b> |

# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## NEWPORT-MESA UNIFIED SCHOOL DISTRICT

### General Fund Summary

|   |  | 2024-25<br>Estimated Actuals |                     |                     | 2025-26<br>Budget   |                    |                     |
|---|--|------------------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
|   |  | Unrestricted                 | Restricted          | Total               | Unrestricted        | Restricted         | Total               |
| 8912                                      | Transfers In: Special Reserve Fund       | 10,653,409                   | -                   | 10,653,409          | 10,500,000          | -                  | 10,500,000          |
| 8919                                      | Transfers In                             | -                            | -                   | -                   | -                   | -                  | -                   |
| 8980                                      | Contributions to Restricted Programs     | (90,740,460)                 | 90,740,460          | -                   | (99,215,957)        | 99,215,957         | -                   |
| 7619                                      | Transfer to Other Funds                  | 3,144,611                    | -                   | 3,144,611           | 3,267,233           | -                  | 3,267,233           |
| <b>TOTAL OTHER FINANCING SOURCES/USES</b> |  | <b>(83,231,662)</b>          | <b>90,740,460</b>   | <b>7,508,798</b>    | <b>(91,983,190)</b> | <b>99,215,957</b>  | <b>7,232,767</b>    |
| <b>TOTAL EXPENDITURES &amp; TRANSFERS</b> |  | <b>234,418,966</b>           | <b>278,874,253</b>  | <b>513,293,219</b>  | <b>254,868,727</b>  | <b>277,198,155</b> | <b>532,066,882</b>  |
| <b>NET INCREASE (DECREASE) IN FUND</b>    |  | <b>(3,089,609)</b>           | <b>(20,025,824)</b> | <b>(23,115,433)</b> | <b>(22,020,629)</b> | <b>475,528</b>     | <b>(21,545,101)</b> |
| <b>NET BEGINNING BALANCE</b>              |  | <b>85,687,995</b>            | <b>40,339,440</b>   | <b>126,027,435</b>  | <b>82,598,385</b>   | <b>20,313,616</b>  | <b>102,912,001</b>  |
| <b>ENDING BALANCE, JUNE 30</b>            |  | <b>82,598,386</b>            | <b>20,313,616</b>   | <b>102,912,002</b>  | <b>60,577,756</b>   | <b>20,789,144</b>  | <b>81,366,900</b>   |
| <b>COMPONENTS OF ENDING FUND BALANCE</b>  |  |                              |                     |                     |                     |                    |                     |
| a)  | Reserves for Revolving Cash              | 150,000                      | -                   | 150,000             | 150,000             | -                  | 150,000             |
| b)  | Reserves to Stores                       | 66,676                       | -                   | 66,676              | 66,676              | -                  | 66,676              |
| c)  | Reserves for Cash Flow Requirements      | 59,425,518                   | -                   | 59,425,518          | 36,540,389          | -                  | 36,540,389          |
| d)  | Reserves for Legally Restricted Balances | -                            | 20,313,616          | 20,313,616          | -                   | 20,789,144         | 20,789,144          |
| e)  | Reserve for Economic Uncertainties       | 22,900,000                   | -                   | 22,900,000          | 23,764,500          | -                  | 23,764,500          |
| f)  | Prepaid Expenditures                     | 56,191                       | -                   | 56,191              | 56,191              | -                  | 56,191              |
| <b>TOTAL ENDING FUND BALANCE</b>          |  | <b>82,598,385</b>            | <b>20,313,616</b>   | <b>102,912,001</b>  | <b>60,577,756</b>   | <b>20,789,144</b>  | <b>81,366,900</b>   |

## Other District Funds

### Other District Funds

The district maintains other funds in which it accounts for the revenues and expenditures pertaining to specialized operations. These funds have been established under the authority of various provisions of the Education Code.

The following funds are in this section:

- Other District Funds Summary
- Child Development Fund (Fund 12)
- Cafeteria Fund (Fund 13)
- Special Reserve Fund (Fund 17)
- Other Post-Employment Benefits – OPEB (Fund 20)
- Building Fund (Fund 21)
- Capital Facilities Fund (Fund 25)
- School Facilities Fund (Fund 39)
- Special Reserve Fund – Capital Projects (Fund 40)
- Self-Insurance Reserve Fund – Workers’ Compensation (Fund 68)
- Self-Insurance Reserve Fund – Property & Liability (Fund 70)
- Retiree Benefit Fund (Fund 71)

# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

| NEWPORT-MESA UNIFIED SCHOOL DISTRICT                 |                          |                    |   |                               |   |   |                                       |                            |                            |                             |
|--|--------------------------|--------------------|---|-------------------------------|---|---|---------------------------------------|----------------------------|----------------------------|-----------------------------|
| 2025-26 Other Funds Summary                          |                          |                    |   |                               |   |   |                                       |                            |                            |                             |
|  | Child<br>Develop<br>(12) | Cafeteria<br>(13)  | Special<br>Reserve<br>Endowment<br>(17) | Capital<br>Facilities<br>(25) | School<br>Facilities<br>Prop 47<br>(39) | Special<br>Reserve<br>Capital<br>Projects<br>(40) | Self-<br>Insurance<br>Reserve<br>(68) | Self-<br>Insurance<br>(70) | Retiree<br>Benefit<br>(71) | Combined<br>Series<br>Total |
| <b>REVENUES</b>                                      |                          |                    |   |                               |   |   |                                       |                            |                            |                             |
| LCFF Sources   | -                        | -                  | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | -                           |
| Federal Revenue                                      | -                        | 6,023,964          | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 6,023,964                   |
| Other State Revenue                                  | 4,051,305                | 5,925,054          | -                                       | -                             | 4,000,000                               | -   | -                                     | -                          | -                          | 13,976,359                  |
| Other Local Revenue                                  | 285,200                  | 112,000            | 1,500,000                               | 640,000                       | 150,000                                 | 1,500,000   | 3,600,000                             | 103,400                    | 2,940,000                  | 10,830,600                  |
| <b>Total Revenues</b>                                | <b>4,336,505</b>         | <b>12,061,018</b>  | <b>1,500,000</b>                        | <b>640,000</b>                | <b>4,150,000</b>                        | <b>1,500,000</b>                                  | <b>3,600,000</b>                      | <b>103,400</b>             | <b>2,940,000</b>           | <b>30,830,923</b>           |
| <b>EXPENDITURES</b>                                  |                          |                    |   |                               |   |   |                                       |                            |                            |                             |
| Certificated Salaries                                | 191,572                  | -                  | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 191,572                     |
| Classified Salaries                                  | 1,984,318                | 5,257,571          | -                                       | -                             | -                                       | -   | 119,596                               | -                          | -                          | 7,361,485                   |
| Employee Benefits                                    | 1,447,385                | 2,600,329          | -                                       | -                             | -                                       | -   | 63,787                                | -                          | -                          | 4,111,501                   |
| Books and Supplies                                   | 531,403                  | 6,367,802          | -                                       | 1,584,522                     | -                                       | 538,430   | -                                     | -                          | -                          | 9,022,157                   |
| Services, Other Operating Exp.                       | 172,256                  | (104,466)          | -                                       | 2,450                         | -                                       | 743,545   | 3,427,172                             | 100,025                    | -                          | 4,340,982                   |
| Capital Outlay                                       | -                        | 300,000            | -                                       | -                             | -                                       | 89,671,006  | -                                     | -                          | -                          | 89,971,006                  |
| Other Outgo  | 267,017                  | 407,015            | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 674,032                     |
| <b>Total Expenditures</b>                            | <b>4,593,951</b>         | <b>14,828,251</b>  | <b>-</b>                                | <b>1,586,972</b>              | <b>-</b>                                | <b>90,952,981</b>                                 | <b>3,610,555</b>                      | <b>100,025</b>             | <b>-</b>                   | <b>115,672,735</b>          |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b> |                          |                    |   |                               |   |   |                                       |                            |                            |                             |
|  | <b>(257,446)</b>         | <b>(2,767,233)</b> | <b>1,500,000</b>                        | <b>(946,972)</b>              | <b>4,150,000</b>                        | <b>(89,452,981)</b>                               | <b>(10,555)</b>                       | <b>3,375</b>               | <b>2,940,000</b>           | <b>(84,841,812)</b>         |
| <b>OTHER FINANCING SOURCES/USES</b>                  |                          |                    |   |                               |   |   |                                       |                            |                            |                             |
| Interfund Transfers                                  |                          |                    |   |                               |   |   |                                       |                            |                            |                             |
| a) Transfers In                                      | -                        | 2,767,233          | -                                       | -                             | -                                       | 500,000   | -                                     | -                          | -                          | 3,267,233                   |
| b) Transfers Out                                     | -                        | -                  | 10,500,000                              | -                             | -                                       | -   | -                                     | -                          | -                          | 10,500,000                  |
| Other Sources/Uses                                   |                          |                    |   |                               |   |   |                                       |                            |                            |                             |
| a) Other Sources                                     | -                        | -                  | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | -                           |
| b) Other Uses  | -                        | -                  | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | -                           |
| Contributions  | -                        | -                  | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | -                           |
| <b>Total Other Financing Sources/Uses</b>            | <b>-</b>                 | <b>2,767,233</b>   | <b>(10,500,000)</b>                     | <b>-</b>                      | <b>-</b>                                | <b>500,000</b>                                    | <b>-</b>                              | <b>-</b>                   | <b>-</b>                   | <b>(7,232,767)</b>          |
| <b>BEGINNING BALANCE</b>                             |                          |                    |   |                               |   |   |                                       |                            |                            |                             |
| As of July 1   | 2,671,984                | 211,658            | 31,414,427                              | 946,972                       | -                                       | 88,952,981  | 3,217,466                             | 152,442                    | 18,344,000                 | 145,911,930                 |
| Net Increase (Decrease) in Fund                      | (257,446)                | -                  | (9,000,000)                             | (946,972)                     | 4,150,000                               | (88,952,981)                                      | (10,555)                              | 3,375                      | 2,940,000                  | (92,074,579)                |
| <b>ENDING BALANCE, JUNE 30</b>                       | <b>2,414,538</b>         | <b>211,658</b>     | <b>22,414,427</b>                       | <b>-</b>                      | <b>4,150,000</b>                        | <b>-</b>  | <b>3,206,911</b>                      | <b>155,817</b>             | <b>21,284,000</b>          | <b>53,837,351</b>           |
| <b>COMPONENTS OF ENDING FUND BALANCE</b>             |                          |                    |   |                               |   |   |                                       |                            |                            |                             |
| a) Other Assignments                                 | 2,414,538                | 211,658            | 22,414,427                              | -                             | 4,150,000                               | -   | -                                     | -                          | -                          | 29,190,623                  |
| b) Unappropriated Amount                             | -                        | -                  | -                                       | -                             | -                                       | -   | 3,206,911                             | 155,817                    | 21,284,000                 | 24,646,728                  |
| <b>ENDING FUND BALANCE</b>                           | <b>2,414,538</b>         | <b>211,658</b>     | <b>22,414,427</b>                       | <b>-</b>                      | <b>4,150,000</b>                        | <b>-</b>  | <b>3,206,911</b>                      | <b>155,817</b>             | <b>21,284,000</b>          | <b>53,837,351</b>           |
| 8011 Principal Apportionment Current Yr              | -                        | -                  | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | -                           |
| Subtotal LCFF Sources:                               | -                        | -                  | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | -                           |
| 8220 Child Nutrition Programs                        | -                        | 6,023,964          | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 6,023,964                   |
| Subtotal Federal Revenue                             | -                        | 6,023,964          | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 6,023,964                   |
| 8520 Child Nutrition Programs                        | -                        | 5,925,054          | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 5,925,054                   |
| 8545 School Facilities Apportionments                | -                        | -                  | -                                       | -                             | 4,000,000                               | -   | -                                     | -                          | -                          | 4,000,000                   |
| 8590 All Other State Revenue                         | 4,051,305                | -                  | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 4,051,305                   |
| Subtotal State Revenue:                              | 4,051,305                | 5,925,054          | -                                       | -                             | 4,000,000                               | -   | -                                     | -                          | -                          | 13,976,359                  |
| 8634 Food Service Sales                              | -                        | 100,000            | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 100,000                     |
| 8660 Interest  | 200,000                  | 12,000             | 1,500,000                               | 40,000                        | 150,000                                 | 1,500,000   | 600,000                               | 3,400                      | 340,000                    | 4,345,400                   |
| 8674 Fees In-District                                | -                        | -                  | -                                       | -                             | -                                       | -   | 3,000,000                             | 100,000                    | 2,600,000                  | 5,700,000                   |
| 8681 Mitigation/Developer Fees                       | -                        | -                  | -                                       | 600,000                       | -                                       | -   | -                                     | -                          | -                          | 600,000                     |
| 8699 Other Local Revenue                             | 85,200                   | -                  | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 85,200                      |
| Subtotal Other Local Revenue:                        | 285,200                  | 112,000            | 1,500,000                               | 640,000                       | 150,000                                 | 1,500,000   | 3,600,000                             | 103,400                    | 2,940,000                  | 10,830,600                  |
| <b>TOTAL REVENUES</b>                                | <b>4,336,505</b>         | <b>12,061,018</b>  | <b>1,500,000</b>                        | <b>640,000</b>                | <b>4,150,000</b>                        | <b>1,500,000</b>                                  | <b>3,600,000</b>                      | <b>103,400</b>             | <b>2,940,000</b>           | <b>30,830,923</b>           |



# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

| NEWPORT-MESA UNIFIED SCHOOL DISTRICT<br>2025-26 Other Funds Summary |                          |                   |   |                               |   |   |                                       |                            |                            |                             |
|---|--------------------------|-------------------|---|-------------------------------|---|---|---------------------------------------|----------------------------|----------------------------|-----------------------------|
|   | Child<br>Develop<br>(12) | Cafeteria<br>(13) | Special<br>Reserve<br>Endowment<br>(17) | Capital<br>Facilities<br>(25) | School<br>Facilities<br>Prop 47<br>(39) | Special<br>Reserve<br>Capital<br>Projects<br>(40) | Self-<br>Insurance<br>Reserve<br>(68) | Self-<br>Insurance<br>(70) | Retiree<br>Benefit<br>(71) | Combined<br>Series<br>Total |
| 1100 Teachers'  | 83,457                   | -                 | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 83,457                      |
| 1300 Certificated Supervisors & Admin*                              | 108,115                  | -                 | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 108,115                     |
| Subtotal Certificated Salaries:                                     | 191,572                  | -                 | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 191,572                     |
| 2100 Instructional Aides'   | 249,108                  | -                 | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 249,108                     |
| 2200 Classified Support*  | -                        | 2,693,158         | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 2,693,158                   |
| 2300 Classified Supervisors & Admin*                                | -                        | 2,433,155         | -                                       | -                             | -                                       | -   | 119,596                               | -                          | -                          | 2,552,751                   |
| 2400 Clerical and Office*   | 149,011                  | 131,258           | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 280,269                     |
| 2900 Other Classified   | 1,586,199                | -                 | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 1,586,199                   |
| Subtotal Classified Salaries  | 1,984,318                | 5,257,571         | -                                       | -                             | -                                       | -   | 119,596                               | -                          | -                          | 7,361,485                   |
| 3100 STRS   | 35,374                   | -                 | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 35,374                      |
| 3200 PERS   | 514,473                  | 1,061,966         | -                                       | -                             | -                                       | -   | 32,064                                | -                          | -                          | 1,608,503                   |
| 3300 OASDI & Medicare   | 148,958                  | 338,273           | -                                       | -                             | -                                       | -   | 9,149                                 | -                          | -                          | 496,380                     |
| 3400 Health and Welfare   | 685,108                  | 1,086,061         | -                                       | -                             | -                                       | -   | 20,201                                | -                          | -                          | 1,791,370                   |
| 3500 Unemployment Insurance   | 1,051                    | 2,628             | -                                       | -                             | -                                       | -   | 60                                    | -                          | -                          | 3,739                       |
| 3600 Workers' Compensation  | 17,246                   | 43,172            | -                                       | -                             | -                                       | -   | 981                                   | -                          | -                          | 61,399                      |
| 3700 Retiree  | 45,175                   | 68,229            | -                                       | -                             | -                                       | -   | 1,332                                 | -                          | -                          | 114,736                     |
| Subtotal Employee Benefits:   | 1,447,385                | 2,600,329         | -                                       | -                             | -                                       | -   | 63,787                                | -                          | -                          | 4,111,501                   |
| <b>TOTAL 1000-3999</b>  | <b>3,623,275</b>         | <b>7,857,900</b>  | -                                       | -                             | -                                       | -   | <b>183,383</b>                        | -                          | -                          | <b>11,664,558</b>           |
| 4300 Materials and Supplies*  | 355,209                  | 45,000            | -                                       | 522,892                       | -                                       | 21,600  | -                                     | -                          | -                          | 944,701                     |
| 4400 Non-Capitalized Equipment                                      | 176,194                  | 25,000            | -                                       | 1,061,630                     | -                                       | 516,830   | -                                     | -                          | -                          | 1,779,654                   |
| 4700 Food*  | -                        | 6,297,802         | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 6,297,802                   |
| Subtotal Books and Supplies:  | 531,403                  | 6,367,802         | -                                       | 1,584,522                     | -                                       | 538,430   | -                                     | -                          | -                          | 9,022,157                   |
| 5200 Travel & Conferences   | 8,432                    | 14,500            | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 22,932                      |
| 5300 Dues & Memberships   | -                        | 1,700             | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 1,700                       |
| 5400 Insurance  | -                        | -                 | -                                       | -                             | -                                       | -   | 299,272                               | -                          | -                          | 299,272                     |
| 5500 Operations and Housekeeping*                                   | 38,000                   | -                 | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 38,000                      |
| 5600 Rentals, Leases and Repairs                                    | -                        | 90,000            | -                                       | -                             | -                                       | 490,800   | -                                     | -                          | -                          | 580,800                     |
| 5700 Direct Costs - Interfund Services                              | 3,000                    | (255,366)         | -                                       | -                             | -                                       | -   | 400                                   | -                          | -                          | (251,966)                   |
| 5800 Professional/Consultants & Oper Exp*                           | 122,500                  | 40,000            | -                                       | 2,450                         | -                                       | 252,745   | 3,127,500                             | 100,025                    | -                          | 3,645,220                   |
| 5900 Communications   | 324                      | 4,700             | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 5,024                       |
| Subtotal Contracted Services & Oper Exp:                            | 172,256                  | (104,466)         | -                                       | 2,450                         | -                                       | 743,545   | 3,427,172                             | 100,025                    | -                          | 4,340,982                   |
| 6100 Sites and Improvements of Sites                                | -                        | -                 | -                                       | -                             | -                                       | 1,617,086   | -                                     | -                          | -                          | 1,617,086                   |
| 6200 Buildings and Improvements of Bldgs                            | -                        | -                 | -                                       | -                             | -                                       | 87,210,820  | -                                     | -                          | -                          | 87,210,820                  |
| 6400 New Equipment  | -                        | 300,000           | -                                       | -                             | -                                       | 843,100   | -                                     | -                          | -                          | 1,143,100                   |
| Subtotal Sites, Buildings, Equipment:                               | -                        | 300,000           | -                                       | -                             | -                                       | 89,671,006  | -                                     | -                          | -                          | 89,971,006                  |
| 7300 Direct Support/Indirect Support                                | 267,017                  | 407,015           | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 674,032                     |
| Subtotal Other Outgo:   | 267,017                  | 407,015           | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | 674,032                     |
| <b>TOTAL 4000-7300</b>  | <b>970,676</b>           | <b>6,970,351</b>  | -                                       | <b>1,586,972</b>              | -                                       | <b>90,952,981</b>                                 | <b>3,427,172</b>                      | <b>100,025</b>             | -                          | <b>104,008,177</b>          |
| <b>TOTAL 1000-7399</b>  | <b>4,593,951</b>         | <b>14,828,251</b> | -                                       | <b>1,586,972</b>              | -                                       | <b>90,952,981</b>                                 | <b>3,610,555</b>                      | <b>100,025</b>             | -                          | <b>115,672,735</b>          |
| 8912 Interfund - GF/Special Reserve                                 | -                        | -                 | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | -                           |
| 8915 Interfund Transfers In   | -                        | -                 | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | -                           |
| 8919 Transfers In   | -                        | 2,767,233         | -                                       | -                             | -                                       | 500,000   | -                                     | -                          | -                          | 3,267,233                   |
| 7612 Transfer From Special Reserve to GF                            | -                        | -                 | 10,500,000                              | -                             | -                                       | -   | -                                     | -                          | -                          | 10,500,000                  |
| 7619 Transfer To General Fund                                       | -                        | -                 | -                                       | -                             | -                                       | -   | -                                     | -                          | -                          | -                           |
| Subtotal Transfers In/Out and Debt Service:                         | -                        | 2,767,233         | (10,500,000)                            | -                             | -                                       | 500,000   | -                                     | -                          | -                          | 13,767,233                  |
| <b>NET INCREASE (DECREASE) IN FUND</b>                              | <b>(257,446)</b>         | -                 | <b>(9,000,000)</b>                      | <b>(946,972)</b>              | <b>4,150,000</b>                        | <b>(88,952,981)</b>                               | <b>(10,555)</b>                       | <b>3,375</b>               | <b>2,940,000</b>           | <b>(71,074,579)</b>         |
| <b>NET BEGINNING BALANCE</b>  | <b>2,671,984</b>         | <b>211,658</b>    | <b>31,414,427</b>                       | <b>946,972</b>                | -                                       | <b>88,952,981</b>                                 | <b>3,217,466</b>                      | <b>152,442</b>             | <b>18,344,000</b>          | <b>145,911,930</b>          |
| <b>ENDING BALANCE, JUNE 30</b>                                      | <b>2,414,538</b>         | <b>211,658</b>    | <b>22,414,427</b>                       | -                             | <b>4,150,000</b>                        | -   | <b>3,206,911</b>                      | <b>155,817</b>             | <b>21,284,000</b>          | <b>74,837,351</b>           |
| COMPONENTS OF ENDING FUND BALANCE                                   |                          |                   |   |                               |   |   |                                       |                            |                            |                             |
| a) Other Assignments  | 2,414,538                | 211,658           | 22,414,427                              | -                             | 4,150,000                               | -   | -                                     | -                          | -                          | 29,190,623                  |
| b) Unappropriated Amount  | -                        | -                 | -                                       | -                             | -                                       | -   | 3,206,911                             | 155,817                    | 21,284,000                 | 24,646,728                  |
| <b>TOTAL ENDING FUND BALANCE</b>                                    | <b>2,414,538</b>         | <b>211,658</b>    | <b>22,414,427</b>                       | -                             | <b>4,150,000</b>                        | -   | <b>3,206,911</b>                      | <b>155,817</b>             | <b>21,284,000</b>          | <b>53,837,351</b>           |

## Child Development Fund (Fund 12)

- » **Fund Description** - The Child Development Fund exists to account for state appropriations and finance specific programs for the education of preschool children. Monies may be used for any reasonable and necessary costs in the performance of the Child Development Program.
- » **Funding** - Funding is available through the California Department of Education State Preschool program. The district and the State have entered into a local agreement for child development services which reimburses on a per child per day of full-time enrollment basis. Fees should be assessed and collected for families with children in part-day preschool programs, families receiving wraparound childcare services, or both; those fees cannot exceed 10 percent of the family's total income.
- » **Indirect Cost Rate** - The Education Code and the *California School Accounting Manual* allow the district to recover costs from the State Preschool grant at an amount equal to the district's approved indirect rate of 6.41 percent but in no case greater than 10 percent. Additionally, administrative costs not to exceed 15 percent are also allowed. The 15 percent maximum includes any allowance for indirect costs and audits. In 2025-26 the Newport-Mesa Unified School District preschool program will be assessed at an indirect rate of 6.41 percent and is not assessed an additional rate for administrative costs.

# 2025-26 All Funds June Budget

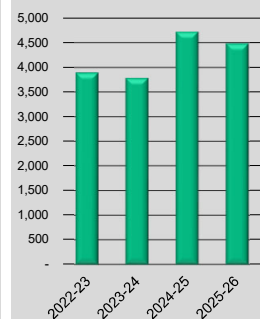
Newport-Mesa Unified School District - June 10, 2025

## CHILD DEVELOPMENT FUND (12) - PROJECT SUMMARY

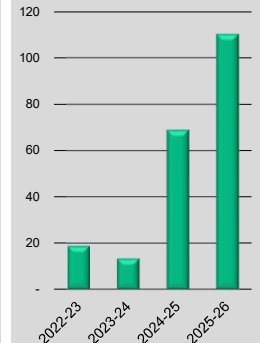
Year ended June 30

|   | 2022-23             | 2023-24             | 2024-25             | 2025-26             |
|---|---------------------|---------------------|---------------------|---------------------|
|   | Actuals             | Actuals             | Estimated Actuals   | Budget              |
| <b>Pre-K Family Literacy - 12.4030-4039</b> |                     |                     |                     |                     |
| 1xxx Certificated Salaries                  | \$ 60,789           | \$ 69,639           | \$ 71,733           | \$ 128,184          |
| 2xxx Classified Salaries                    | 1,761,657           | 1,662,672           | 1,907,101           | 1,984,318           |
| 3xxx Employee Benefits                      | 1,384,436           | 1,310,783           | 1,405,060           | 1,427,273           |
| 43xx Other Supplies                         | 260,234             | 286,582             | 774,150             | 330,209             |
| 44xx Non-Capitalized Equipment              | 32,314              | 101,992             | 159,952             | 176,194             |
| 52xx Mileage, Travel/Conference             | 3,009               | 6,423               | 8,488               | 6,932               |
| 55xx Heat, Light & Power, Water             | 25,145              | 34,062              | 38,000              | 38,000              |
| 56xx Contract Services                      | 7,063               | 64                  | 4,550               | -                   |
| 57xx Interfund Services                     | 111                 | -                   | 275                 | 3,000               |
| 58xx Services & Operating Exp.              | 6,848               | 25,707              | 85,050              | 122,500             |
| 59xx Postage, Communication                 | 136                 | 112                 | 111                 | 124                 |
| 64xx Computer Equipment                     | -                   | -                   | 1,758               | -                   |
| 7350 Interfund Support                      | 351,695             | 284,041             | 268,072             | 267,017             |
| <b>Total Pre-K Family Literacy</b>          | <b>3,893,437</b>    | <b>3,782,077</b>    | <b>4,724,300</b>    | <b>4,483,751</b>    |
| <b>QRIS - 12.5036-5037</b>                  |                     |                     |                     |                     |
| 1xxx Certificated Salaries                  | 9,865               | 8,794               | 9,333               | 63,388              |
| 2xxx Classified Salaries                    | 2,170               | 111                 | -                   | -                   |
| 3xxx Employee Benefits                      | 4,688               | 3,132               | 3,116               | 20,112              |
| 43xx Other Supplies                         | -                   | -                   | 56,090              | 25,000              |
| 52xx Mileage, Travel/Conference             | 262                 | 225                 | 225                 | 1,500               |
| 58xx Services & Operating Exp.              | -                   | -                   | -                   | -                   |
| 59xx Postage, Communication                 | 35                  | 30                  | 30                  | 200                 |
| 7350 Interfund Support                      | 1,690               | 998                 | -                   | -                   |
| <b>Total QRIS</b>                           | <b>18,711</b>       | <b>13,290</b>       | <b>68,794</b>       | <b>110,200</b>      |
| <b>TOTAL</b>                                | <b>\$ 3,912,148</b> | <b>\$ 3,795,367</b> | <b>\$ 4,793,094</b> | <b>\$ 4,593,951</b> |

Total Pre-K Summary  
Thousands of Dollars



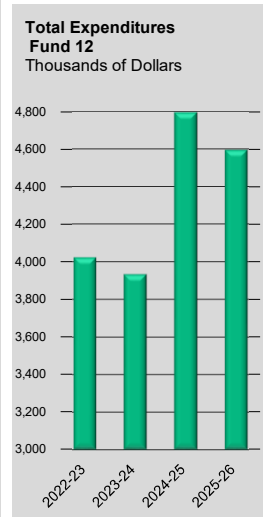
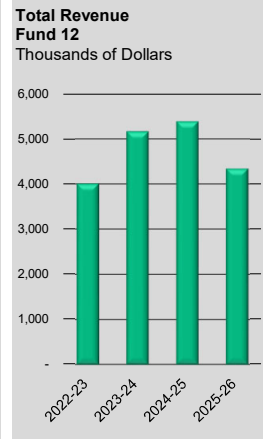
Total QRIS Summary  
Thousands of Dollars



**CHILD DEVELOPMENT FUND (12) - FUND SUMMARY**

Year ended June 30

|  | 2022-23    | 2023-24      | 2024-25           | 2025-26             |
|--|------------|--------------|-------------------|---------------------|
|  | Actuals    | Actuals      | Estimated Actuals | Budget              |
| <b>BEGINNING BALANCE</b>               | \$ 856,456 | \$ 842,374   | \$ 2,074,458      | \$ <b>2,671,984</b> |
| <b>REVENUE</b>                         |            |              |                   |                     |
| 8290 Federal Revenue                   | -          | -            | -                 | -                   |
| <b>Total Federal Revenue</b>           | -          | -            | -                 | -                   |
| 8590 State Pre-School                  | 3,904,371  | 4,965,854    | 5,105,420         | <b>4,051,305</b>    |
| <b>Total State Revenue</b>             | 3,904,371  | 4,965,854    | 5,105,420         | <b>4,051,305</b>    |
| 8660 Interest                          | 37,243     | 178,329      | 200,000           | <b>200,000</b>      |
| 8662 Net Changes in Investments        | (9,389)    | 14,609       | -                 | -                   |
| 8699 Other Local Revenue               | 76,000     | 5,277        | 85,200            | <b>85,200</b>       |
| <b>Total Local Revenue</b>             | 103,854    | 198,214      | 285,200           | <b>285,200</b>      |
| <b>TOTAL REVENUE</b>                   | 4,008,226  | 5,164,068    | 5,390,620         | <b>4,336,505</b>    |
| <b>EXPENDITURES</b>                    |            |              |                   |                     |
| 1xxx Certificated Salaries             | 70,654     | 78,433       | 81,066            | 190,491             |
| 2xxx Classified Salaries               | 1,763,827  | 1,735,348    | 1,907,101         | 1,980,539           |
| 3xxx Employee Benefits                 | 1,400,059  | 1,368,595    | 1,408,176         | 1,472,158           |
| <b>Total Personnel Expenses</b>        | 3,234,539  | 3,182,376    | 3,396,343         | 3,643,188           |
| 4xxx Books and Supplies                | 353,314    | 388,575      | 990,192           | 511,490             |
| 5xxx Services & Operating Exp.         | 72,105     | 66,623       | 136,729           | 172,256             |
| 6xxx Sites, Buildings, Equipment       | -          | -            | 1,758             | -                   |
| 7xxx Other Outgo/Interfund Support     | 362,348    | 294,411      | 268,072           | 267,017             |
| <b>Total Non-Personnel Expenses</b>    | 787,768    | 749,609      | 1,396,751         | <b>950,763</b>      |
| <b>OTHER SOURCES/USES</b>              |            |              |                   |                     |
| 8919 Transfers In                      | -          | -            | -                 | -                   |
| 7619 Transfers Out                     | -          | -            | -                 | -                   |
| Total Net Other Sources/Uses           | -          | -            | -                 | -                   |
| <b>TOTAL EXPENDITURES AND OTHER</b>    | 4,022,307  | 3,931,985    | 4,793,094         | <b>4,593,951</b>    |
| <b>NET INCREASE/(DECREASE) IN FUND</b> | (14,081)   | 1,232,084    | 597,526           | <b>(257,446)</b>    |
| <b>ENDING BALANCE</b>                  |            |              |                   |                     |
| 9780 Other Assignments                 | 842,374    | 2,074,458    | 2,671,984         | 2,414,538           |
| <b>TOTAL ENDING FUND BALANCE</b>       | \$ 842,374 | \$ 2,074,458 | \$ 2,671,984      | \$ <b>2,414,538</b> |



### Nutrition Services Fund (Fund 13)

- » **Fund Description** - The Nutrition Services Account accumulates financial transactions associated to the district's Nutrition Services operation. The Nutrition Services Account reflects all revenue and expenditure transactions attributable to Nutrition Services' operations including breakfast, snack, and lunch programs in the district's schools; catering services for district meetings and other activities; vending machine operations and contract services to neighboring districts and private schools.
- » **Funding** - Nutrition Services generates revenue from food sales in the district's schools and reimbursement through the National School Breakfast and Lunch Programs for qualified meals. Additional revenue is provided by state nutrition funds and miscellaneous local revenues such as sales to adults, catering, vending operations, and interest earnings. Beginning in the 2022-23 school year, all public schools were required to provide two free meals per school day to any students that request a meal. Federal reimbursement is available for the Universal School Meals program. Additional funding has been provided for school kitchen upgrades and training.
- » **Capital Expenditures** - In 2025-26, \$300,000 has been budgeted for capital expenditures.
- » **Indirect Cost Rate** - The Education Code and the *California School Accounting Manual* allow the district to recover costs from Nutrition Services related to indirect costs, e.g., centralized support services (business, maintenance and operations, general administration) provided by the General Fund.

Charges to the Nutrition Services Account for indirect costs are limited by legislation passed in 1993. The maximum the district may charge is a percentage of Campus Catering's operating cost that is the lesser of the following:

- District's indirect cost rate as approved by the State Department of Education for 2025-26 (6.41 percent), or
- The statewide average indirect cost rate for the second prior fiscal year, 2023-24 (6.20 percent).

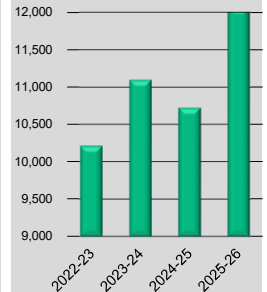
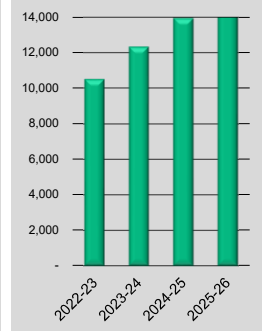
In 1997-98, the district began building an indirect cost charge into the Nutrition Services Account budget. Since that date, there has been a charge every year, apart from 2002-03 and 2003-04. This year, there is an indirect cost charge built into the Nutrition Services Account budget of \$407,015.

As much as Nutrition Services operates in a business-like and cost-effective manner, it is not in control of major elements of its expenditure pattern. As such, salary and benefit cost drivers have increased at a much faster pace than the increase in school lunch prices or reimbursement from the Federal government. Consequently, for the district to offer nutritious meals to its students so they might be better nourished and ready for learning, it is necessary for the district General Fund to provide some support for Nutrition Services. In 2024-25, that support is estimated to be \$2,644,611 or 18.98 percent of Nutrition Service's total expenditures. For 2025-26, the corresponding numbers are \$2,767,233 and 18.66 percent.

**CAFETERIA FUND (13) - FUND SUMMARY**

Year ended June 30

|  | 2022-23    | 2023-24    | 2024-25           | 2025-26           |
|--|------------|------------|-------------------|-------------------|
|  | Actuals    | Actuals    | Estimated Actuals | Budget            |
| <b>BEGINNING BALANCE</b>               | \$ 683,691 | \$ 773,618 | \$ 780,032        | \$ 211,658        |
| <b>REVENUE</b>                         |            |            |                   |                   |
| 8220 Child Nutrition Programs          | 5,836,429  | 5,995,337  | 5,514,642         | <b>6,023,964</b>  |
| <b>Total Federal Revenue</b>           | 5,836,429  | 5,995,337  | 5,514,642         | <b>6,023,964</b>  |
| 8520 Child Nutrition Programs          | 4,334,254  | 5,032,428  | 5,082,555         | <b>5,925,054</b>  |
| 8590 On-Behalf Pension                 | 9,078      | 10,040     | -                 | -                 |
| <b>Total State Revenue</b>             | 4,343,332  | 5,042,468  | 5,082,555         | <b>5,925,054</b>  |
| 8634 Food Service Sales                | 25,125     | 20,543     | 100,000           | <b>100,000</b>    |
| 8660 Interest                          | 14,063     | 30,400     | 25,000            | <b>12,000</b>     |
| 8662 Net Changes in Investments        | (4,379)    | 8,679      | -                 | -                 |
| 8699 Other Local Revenues              | -          | 914        | -                 | -                 |
| <b>Total Local Revenue</b>             | 34,809     | 60,536     | 125,000           | <b>112,000</b>    |
| <b>TOTAL REVENUE</b>                   | 10,214,570 | 11,098,341 | 10,722,197        | <b>12,061,018</b> |
| <b>EXPENDITURES</b>                    |            |            |                   |                   |
| 2xxx Classified Salaries               | 3,929,469  | 4,297,013  | 4,902,134         | <b>5,257,571</b>  |
| 3xxx Employee Benefits                 | 2,067,644  | 2,447,759  | 2,648,389         | <b>2,600,329</b>  |
| <b>Total Personnel Expenses</b>        | 5,997,113  | 6,744,773  | 7,550,523         | <b>7,857,900</b>  |
| 4xxx Food and Supplies                 | 3,958,729  | 4,667,432  | 5,496,477         | <b>6,367,802</b>  |
| 5xxx Services & Operating Exp.         | 7,166      | 154,210    | (42,661)          | <b>(104,466)</b>  |
| 6xxx Sites, Buildings, Equipment       | 206,597    | 412,378    | 479,000           | <b>300,000</b>    |
| 7xxx Other Outgo/Interfund Support     | 326,967    | 350,064    | 451,843           | <b>407,015</b>    |
| <b>Total Non-Personnel Expenses</b>    | 4,499,459  | 5,584,084  | 6,384,659         | <b>6,970,351</b>  |
| <b>TOTAL EXPENDITURES</b>              | 10,496,572 | 12,328,857 | 13,935,182        | <b>14,828,251</b> |
| <b>OTHER SOURCES/USES</b>              |            |            |                   |                   |
| 8919 Transfers In                      | 371,930    | 1,236,930  | 2,644,611         | <b>2,767,233</b>  |
| 7619 Transfers Out                     | -          | -          | -                 | -                 |
| <b>Total Net Other Sources/Uses</b>    | 371,930    | 1,236,930  | 2,644,611         | <b>2,767,233</b>  |
| <b>TOTAL EXPENDITURES AND OTHER</b>    | 10,124,642 | 11,091,927 | 11,290,571        | <b>12,061,018</b> |
| <b>NET INCREASE/(DECREASE) IN FUND</b> | 89,928     | 6,414      | (568,374)         | -                 |
| <b>ENDING BALANCE</b>                  |            |            |                   |                   |
| 9740 Restricted                        | -          | -          | -                 | -                 |
| <b>TOTAL ENDING FUND BALANCE</b>       | \$ 773,618 | \$ 780,032 | \$ 211,658        | \$ 211,658        |

**Total Revenue Fund 13**  
Thousands of Dollars

**Total Expenditures Fund 13**  
Thousands of Dollars


### Special Reserve Fund (Fund 17)

- » **Fund Description** – The Special Reserve Fund is used to support the district’s general operations.
- » **Special Accounting Procedures** - Urgency legislation was passed in September 1992, which amended Education Code Section 42842(b) to read as follows:

*The governing board of a school district may expend the money in the special reserve fund that is maintained for purposes other than capital outlay in accordance with this section. Any money to be expended from this special reserve fund shall first be transferred into the general fund of the district.*

In accordance with this provision, the district does not expend funds directly from the Special Reserve Fund – Other Than Capital Projects but first transfers the appropriated monies to the General Fund and records both the incoming transfer and the outgoing expenditure in the General Fund where they are uniquely identified in the accounting records of the district. There are two accounts within Fund 17, the General Fund Stabilization Account and the Special Reserve Endowment.

The General Fund Stabilization Account exists to protect general operations of the district from adverse, acute loss. The district is community-funded and, as such, relies heavily upon property taxes. For this reason, the district is subject to risk associated with local catastrophes or home market reversals. Unlike most other school districts, the State will not backfill losses of this nature. Consequently, the district strives to keep a Government Finance Officers Association (GFOA) recommended reserve of 17 percent.

The Special Reserve Endowment Account was established when the district received a \$5 million endowment from The Irvine Company (TIC) in the fiscal year 1993-94 related to the district’s annexation of the Bonita Canyon Development. They made additional contributions of \$500,000 each in August 1999 and July 2000. During its lifetime supporting the students of Newport-Mesa, the Board of Education has relied on The Irvine Company Endowment for curricular and organizational initiatives.

On February 11, 1997, the Board of Education adopted a procedure of reducing interest rate earnings by an amount equal to the Consumer Price Index each year to add to the purchasing power of the principal. Due to interest earnings being lower than the Consumer Price Index, the Endowment had not been accessed since 2004. Consequently, on April 19, 2022, the Board of Education approved access to up to 7 percent of All Accumulated Earnings on a fiscal year basis. All Accumulated Earnings include the Endowment Account balance amount that is in-excess of the \$6 million principal as of the most recent fiscal year-end. These amounts are segregated into the Ending Fund Balance - BOE Assignment.



**SPECIAL RESERVE FUND - OTHER THAN CAPITAL (17) - FUND SUMMARY**

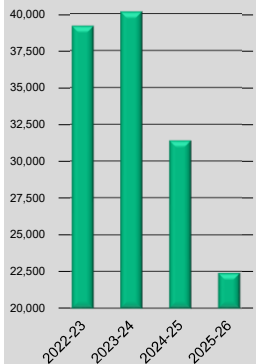
Year ended June 30

|  | 2022-23       | 2023-24       | 2024-25           | 2025-26       |
|--|---------------|---------------|-------------------|---------------|
|  | Actuals       | Actuals       | Estimated Actuals | Budget        |
| <b>GENERAL STABILIZATION</b>           |               |               |                   |               |
| <b>BEGINNING BALANCE</b>               | \$ 26,116,318 | \$ 26,758,976 | \$ 27,916,975     | \$ 19,091,975 |
| <b>REVENUE</b>                         |               |               |                   |               |
| 8660 Interest                          | 642,658       | 1,157,999     | 1,175,000         | 1,000,000     |
| Total Local Revenue                    | 642,658       | 1,157,999     | 1,175,000         | 1,000,000     |
| <b>TOTAL REVENUE</b>                   | 642,658       | 1,157,999     | 1,175,000         | 1,000,000     |
| <b>OTHER SOURCES/USES</b>              |               |               |                   |               |
| 8912 Transfers In from General Fund    | -             | -             | -                 | -             |
| 7612 Transfer Out to General Fund      | -             | -             | 10,000,000        | 10,000,000    |
| 7619 Transfer Out (Other IFTs)         | -             | -             | -                 | -             |
| Total Net Other Sources/Uses           | -             | -             | (10,000,000)      | (10,000,000)  |
| <b>TOTAL EXPENDITURES AND OTHER</b>    | -             | -             | (10,000,000)      | (10,000,000)  |
| <b>NET INCREASE/(DECREASE) IN FUND</b> | 642,658       | 1,157,999     | (8,825,000)       | (9,000,000)   |
| <b>ENDING BALANCE</b>                  |               |               |                   |               |
| 9780 Other Assignments                 | 26,758,976    | 27,916,975    | 19,091,975        | 10,091,975    |
| <b>Sub-Total Ending Fund Balance</b>   | \$ 26,758,976 | \$ 27,916,975 | \$ 19,091,975     | \$ 10,091,975 |

**SPECIAL RESERVE ENDOWMENT**

|  |               |               |               |               |
|--|---------------|---------------|---------------|---------------|
| <b>BEGINNING BALANCE</b>               | \$ 12,539,784 | \$ 12,430,199 | \$ 12,237,452 | \$ 12,322,452 |
| <b>REVENUE</b>                         |               |               |               |               |
| 8660 Interest                          | 315,672       | 556,497       | 585,000       | 500,000       |
| 8662 Net Changes in Investments        | 69,619        | 281,174       | -             | -             |
| Total Local Revenue                    | 385,291       | 837,671       | 585,000       | 500,000       |
| <b>TOTAL REVENUE</b>                   | 385,291       | 837,671       | 585,000       | 500,000       |
| <b>OTHER SOURCES/USES</b>              |               |               |               |               |
| 7612 Transfer Out to General Fund      | -             | -             | 500,000       | 500,000       |
| 7619 Transfer Out (Other IFTs)         | 494,876       | 1,030,419     | -             | -             |
| Total Net Other Sources/Uses           | (494,876)     | (1,030,419)   | (500,000)     | (500,000)     |
| <b>TOTAL EXPENDITURES AND OTHER</b>    | 494,876       | 1,030,419     | 500,000       | 500,000       |
| <b>NET INCREASE/(DECREASE) IN FUND</b> | (109,585)     | (192,748)     | 85,000        | -             |
| <b>ENDING BALANCE</b>                  |               |               |               |               |
| 9780 Other Assignments                 | 12,430,199    | 12,237,452    | 12,322,452    | 12,322,452    |
| <b>Sub-Total Ending Fund Balance</b>   | 12,430,199    | 12,237,452    | 12,322,452    | 12,322,452    |
| <b>Total Ending Fund Balance</b>       | \$ 39,189,176 | \$ 40,154,427 | \$ 31,414,427 | \$ 22,414,427 |

\*Note: All expenditures of funds associated to projects funded by Fund 17 are shown in the General Fund.

Total Fund Balance  
Fund 17  
Thousands of Dollars


### Other Post-Employment Benefits – OPEB – (Fund 20)

- » **Fund Description** - Fund 20 may be used pursuant to Education Code Section 42840 to account for amounts the district has earmarked for the future cost of Other Post-Employment Benefits, or OPEB, but has not contributed irrevocably to a separate trust associated with OPEB.
- » **Understanding OPEB** - Accounting for OPEB is governed by the Governmental Standards Accounting Board Statement 45 (GASB 45). According to GASB 45, OPEB refers to the costs or obligations the school district has assumed for its retirees, both in the current year and in the future. OPEB obligations occur in three forms.

The first, or direct cost, refers to the school district's cost of paying for health benefits an employee is entitled to when they retire. All collective bargaining agreements between the school district and its employee unions carry certain promises as to what the district will pay for at retirement, assuming the employee has met the threshold of age and years of service to the district. For example, an employee who has reached the age of 55 and has worked for the district at least ten years is entitled to paid health benefits until age 65, or eligibility for Medicare. This is a direct cost to the district and is budgeted annually within the overall Benefit Costs.

The second form of obligation is more subtle. This is called the implicit subsidy. It is the amount the district pays because it allows eligible retirees who have reached age 65 (Medicare age) to continue to buy the district-averaged cost benefit package at their own expense as secondary coverage. That would appear to cover the cost, but GASB 45 requires school districts to calculate what the cost of insurance would be for retirees if they were rated based on their usage of the insurance program alone, without being averaged into the larger group of active employees. Statistically, a retiree group by itself would have significantly higher premiums than an active (presumably younger) employee group. GASB 45 contends that by averaging both active employees and retirees together, the district is paying an implicit subsidy on top of what the retirees pay. In other words, according to GASB 45, the district would pay less for the benefits for active employees if retirees were not included in the group. The additional increment in cost is the implicit subsidy. This too is paid on an annual basis within the overall expenditure for Benefits.

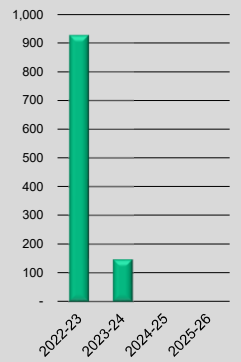
The third form of the obligation is the actuarial future obligation. GASB 45 mandates that school districts calculate the cost of providing benefits as they do for both employees and retirees over a 30-year period and identify the annual amount of money that would be set aside if that total cost were amortized. GASB 45 does not require the district to set aside funding for the liability, however, financial institutions which evaluate the district's finances may do so when determining the district's creditworthiness. The district, although not funding the entire amortized liability, is responsibly funding an affordable amount of the liability. Consequently, school district auditors will be required to note the unfunded portion of the future obligation in the annual school district audit as a liability of the district.

- » **Current Funding Plans** - Of the three GASB 45 OPEB obligations noted above the first two are budgeted annually. The first is a direct expenditure for retiree benefits and the second is included within the total benefit cap negotiated in the collective bargaining agreements with the district's unions. In other words, the cost of a benefit unit per active employee is higher due to the cost of including everyone in the same benefit group and in a sense results in active employees subsidizing and paying for the retiree benefits. The collective bargaining agreements carry the condition that if costs rise above the capped amount, that cost will be paid by the employee; therefore, the district's exposure within the subsidy for retirees is capped as well.

**SPECIAL RESERVE FUND FOR POST EMPLOYMENT BENEFITS (20) FUND SUMMARY**

Year ended June 30

|                                      | 2022-23       | 2023-24     | 2024-25           | 2025-26 |
|--------------------------------------|---------------|-------------|-------------------|---------|
|                                      | Actuals       | Actuals     | Estimated Actuals | Budget  |
| <b>BEGINNING BALANCE</b>             | \$ 19,348,551 | \$ 928,009  | \$ 146,909        | \$ -    |
| <b>REVENUE</b>                       |               |             |                   |         |
| 8660 Interest                        | 481,888       | 217,513     | 6,500             | -       |
| 8662 Net Changes in Investments      | 97,570        | 201,387     | -                 | -       |
| <b>Total Other Local Revenue</b>     | 579,458       | 418,900     | 6,500             | -       |
| <b>TOTAL REVENUE</b>                 | 579,458       | 418,900     | 6,500             | -       |
| <b>OTHER SOURCES/USES</b>            |               |             |                   |         |
| 8919 Transfers In                    | -             | -           | -                 | -       |
| 7612 Interfund Transfer to Gen Fd    | 19,000,000    | 1,200,000   | 153,409           | -       |
| <b>Total Net Other Sources/Uses</b>  | 19,000,000    | 1,200,000   | 153,409           | -       |
| <b>TOTAL OTHER SOURCES/USES</b>      | (19,000,000)  | (1,200,000) | (153,409)         | -       |
| <b>NET INCREASE/(DECREASE) IN FD</b> | (18,420,542)  | (781,100)   | (146,909)         | -       |
| <b>ENDING BALANCE</b>                |               |             |                   |         |
| 9780 Other Assignments               | 928,009       | 146,909     | -                 | -       |
| <b>TOTAL ENDING FUND BALANCE</b>     | \$ 928,009    | \$ 146,909  | \$ -              | \$ -    |

Ending Fund Balance  
Fund 20  
Thousands of Dollars

### Building Fund (Fund 21)

**Fund Description** - The Building Fund is composed of “Measure F” Funds received from the sale of the General Obligation Bonds. On November 8, 2005, the voters of Newport-Mesa passed “Measure F” with a 55 percent favorable vote. “Measure F” provided for the levy of a special tax to support \$282 million in General Obligation bonds to increase access to educational opportunities for all students, provide facilities to meet current state educational requirements and improve student safety by completing specific projects throughout the school district. Similar to Measure A, provisions for oversight and accountability were included within the bond measure. On January 4, 2007, the district successfully placed a debt offering on the market amounting to \$70,443,480 (Fund 21-23) and is proceeding with the current Measure F facility plan. The district successfully sold bonds totaling \$95 million in May 2011 to continue progress on the Measure F facility plan (Fund 21-24). The latest bond issuance and sale was authorized on February 7, 2017 and it successfully brought in an additional \$28,252,603 (Fund 21-26).

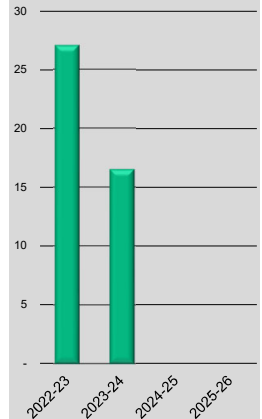
- » *Current and Projected Funding - Monies from this fund will be transferred to a trustee, Bank of New York, to facilitate payment of approved Measure F expenses.*

## BUILDING FUND (21) - FUND SUMMARY

Year ended June 30

|  | 2022-23       | 2023-24       | 2024-25           | 2025-26 |
|--|---------------|---------------|-------------------|---------|
|  | Actuals       | Actuals       | Estimated Actuals | Budget  |
| <b>BEGINNING BALANCE</b>               | \$ 27,613,873 | \$ 27,030,106 | \$ 16,525,661     | \$ -    |
| <b>REVENUE</b>                         |               |               |                   |         |
| 8660 Interest                          | 692,735       | 1,087,227     | 430,000           | -       |
| 8662 Net Changes in Investments        | 151,787       | 221,367       | -                 | -       |
| <b>Total Local Revenue</b>             | 844,523       | 1,308,593     | 430,000           | -       |
| <b>TOTAL REVENUE</b>                   | 844,523       | 1,308,593     | 430,000           | -       |
| <b>EXPENDITURES</b>                    |               |               |                   |         |
| 5xxx Contr Serv & Op Exp               | -             | 35,115        | 6,075             | -       |
| 6xxx Sites, Buildings, Equipment       | 1,428,290     | 11,777,923    | 16,949,586        | -       |
| <b>Total Non-Personnel Items</b>       | 1,428,290     | 11,813,038    | 16,955,661        | -       |
| <b>TOTAL EXPENDITURES AND OTHER</b>    | 1,428,290     | 11,813,038    | 16,955,661        | -       |
| <b>NET INCREASE/(DECREASE) IN FUND</b> | (583,767)     | (10,504,445)  | (16,525,661)      | -       |
| <b>ENDING BALANCE</b>                  |               |               |                   |         |
| 9790 Unappropriated                    | 27,030,106    | 16,525,661    | -                 | -       |
| <b>TOTAL ENDING FUND BALANCE</b>       | \$ 27,030,106 | \$ 16,525,661 | \$ -              | \$ -    |

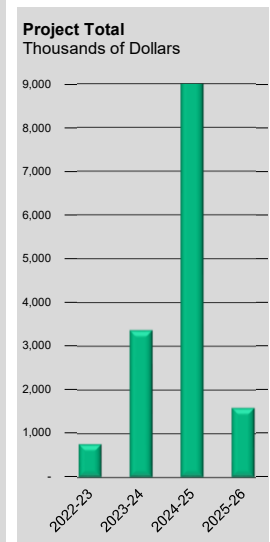
Total Measure F  
Fund 21  
Ending Fund Balance  
Millions of Dollars



## Capital Facilities Fund (Fund 25)

- » **Fund Description** - The Capital Facilities Fund exists to account for monies received as mitigation fees levied on developers, property owners, or other agencies as a condition of approving new development or additions to existing real property. The authority for these levies may be local government ordinances (GC 65970-65981) or private agreements between a school district and the developer. Expenditures from this fund are restricted to student housing-related projects.
- » **Current and Projected Funding** - Consistent with existing state law, the Board of Education has authorized the collection of School Facility Fees on new construction in the school district. The fee rates are \$1.84 per square foot of qualifying residential construction and 30¢ per square foot for qualifying commercial/industrial, warehouse, and senior housing construction. The estimated revenue from developer fees for 2025-26 is \$600,000. This estimate is based on current building trends within the community. Interest earnings are based on the average fund balance and interest rate forecasts for the coming twelve months.

| CAPITAL FACILITIES FUND (25) - PROJECT SUMMARY |                   |                     |                     |                     | Year ended June 30 |
|--|-------------------|---------------------|---------------------|---------------------|--------------------|
|  | 2022-23           | 2023-24             | 2024-25             | 2025-26             |                    |
|  | Actuals           | Actuals             | Estimated Actuals   | Budget              |                    |
| <b>District-Wide Miscellaneous - 25.0000</b>   |                   |                     |                     |                     |                    |
| 5806 Admin. Fee, County Treasurer              | \$ 4,798          | \$ 3,950            | \$ 2,450            | \$ 2,450            |                    |
| <b>Total District-Wide Miscellaneous</b>       | 4,798             | 3,950               | 2,450               | 2,450               |                    |
| <b>Housing and Demographics - 25.7339</b>      |                   |                     |                     |                     |                    |
| 5810 Consultants                               | -                 | 2,750               | 19,340              | -                   |                    |
| <b>Total Housing and Demographics</b>          | -                 | 2,750               | 19,340              | -                   |                    |
| <b>Five Year Housing Plan - 25.8520</b>        |                   |                     |                     |                     |                    |
| 43xx General Supplies                          | 76,529            | 423,547             | 1,009,628           | 522,892             |                    |
| 44xx Non-Capitalized Equipment                 | 268,086           | 487,194             | 2,034,344           | 1,061,630           |                    |
| 56xx Rentals, Leases, Repairs                  | -                 | -                   | 160,378             | -                   |                    |
| 64xx Capitalized Equipment                     | -                 | -                   | 22,481              | -                   |                    |
| <b>Total Five Year Housing Plan</b>            | 344,616           | 910,741             | 3,226,831           | 1,584,522           |                    |
| <b>T-K Planning - 25.8552</b>                  |                   |                     |                     |                     |                    |
| 43xx General Supplies                          | 190,121           | -                   | -                   | -                   |                    |
| 44xx Non-Capitalized Equipment                 | 218,164           | -                   | -                   | -                   |                    |
| 5810 Consultants                               | -                 | 33,840              | 10,404              | -                   |                    |
| 61xx Site Improvements                         | -                 | 112,569             | 12,325              | -                   |                    |
| 62xx Architects & Engineering                  | -                 | 1,543,963           | 5,906,088           | -                   |                    |
| 64xx Equipment                                 | -                 | 738,343             | 91,151              | -                   |                    |
| <b>Total Five Year Housing Plan</b>            | 408,285           | 2,428,714           | 6,019,968           | -                   |                    |
| <b>F&amp;O Miscellaneous - 25.8599</b>         |                   |                     |                     |                     |                    |
| 64xx Equipment                                 | -                 | 19,395              | -                   | -                   |                    |
| <b>Total District-Wide Miscellaneous</b>       | -                 | 19,395              | -                   | -                   |                    |
| <b>TOTAL</b>                                   | <b>\$ 757,699</b> | <b>\$ 3,365,550</b> | <b>\$ 9,268,589</b> | <b>\$ 1,586,972</b> |                    |

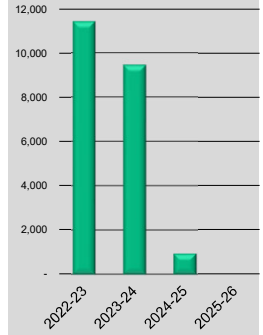


### CAPITAL FACILITIES FUND (25) - FUND SUMMARY

Year ended June 30

|  | 2022-23              | 2023-24             | 2024-25            | 2025-26           |
|--|----------------------|---------------------|--------------------|-------------------|
|  | Actuals              | Actuals             | Estimated Actuals  | Budget            |
| <b>BEGINNING BALANCE</b>               | \$ 11,122,722        | \$ 11,416,512       | \$ 9,445,561       | \$ <b>946,972</b> |
| <b>REVENUE</b>                         |                      |                     |                    |                   |
| 8631 Sale of Equipment/Supplies        | -                    | 117,289             | -                  | -                 |
| 8660 Interest                          | 286,525              | 493,891             | 270,000            | <b>40,000</b>     |
| 8662 Net Changes in Investments        | 53,202               | 81,540              | -                  | -                 |
| 8681 Mitigation/Developer Fees         | 711,761              | 701,880             | 500,000            | <b>600,000</b>    |
| <b>Total Local Revenue</b>             | <b>1,051,489</b>     | <b>1,394,600</b>    | <b>770,000</b>     | <b>640,000</b>    |
| <b>TOTAL REVENUE</b>                   | <b>1,051,489</b>     | <b>1,394,600</b>    | <b>770,000</b>     | <b>640,000</b>    |
| <b>EXPENDITURES</b>                    |                      |                     |                    |                   |
| 4xxx Books and Supplies                | 752,901              | 910,741             | 3,043,972          | <b>1,584,522</b>  |
| 5xxx Services & Operating Exp.         | 4,798                | 40,540              | 192,572            | <b>2,450</b>      |
| 6xxx Sites, Buildings, Equipment       | -                    | 2,414,269           | 6,032,045          | -                 |
| <b>Total Non-Personnel Items</b>       | <b>757,699</b>       | <b>3,365,550</b>    | <b>9,268,589</b>   | <b>1,586,972</b>  |
| <b>TOTAL EXPENDITURES AND OTHER</b>    | <b>757,699</b>       | <b>3,365,550</b>    | <b>9,268,589</b>   | <b>1,586,972</b>  |
| <b>NET INCREASE/(DECREASE) IN FUND</b> | <b>293,790</b>       | <b>(1,970,951)</b>  | <b>(8,498,589)</b> | <b>(946,972)</b>  |
| <b>ENDING BALANCE</b>                  |                      |                     |                    |                   |
| 9780 Other Assignments                 | 11,416,512           | 9,445,561           | 946,972            | -                 |
| <b>TOTAL ENDING FUND BALANCE</b>       | <b>\$ 11,416,512</b> | <b>\$ 9,445,561</b> | <b>\$ 946,972</b>  | <b>\$ -</b>       |

Ending Fund Balance  
Fund 25  
Thousands of Dollars





### School Facilities Fund (Prop 47) (Fund 39)

- » **Fund Description** - The School Facilities Fund was established pursuant to Education Code Section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.

School Facilities funding related to Proposition 47 are used for Measure A or Measure F projects.

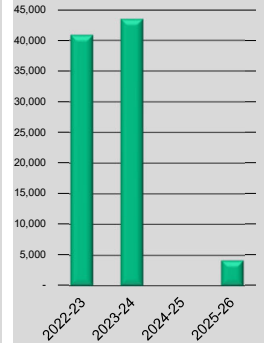
- » **Historical Funding Sources** - The principal revenues and other sources in this fund are school facilities apportionments, interest and interfund transfers in.

# SCHOOL FACILITIES (39) - FUND SUMMARY

Year ended June 30

|  | 2022-23       | 2023-24       | 2024-25           | 2025-26      |
|--|---------------|---------------|-------------------|--------------|
|  | Actuals       | Actuals       | Estimated Actuals | Budget       |
| <b>BEGINNING BALANCE</b>               | \$ 31,380,062 | \$ 40,875,362 | \$ 43,518,644     | \$ -         |
| <b>REVENUE</b>                         |               |               |                   |              |
| 8545 School Facilities Apportionment   | 8,555,497     | 541,725       | 4,214,369         | 4,000,000    |
| 8660 Interest                          | 868,298       | 1,809,758     | 1,970,000         | 150,000      |
| 8662 Net Changes in Investments        | 71,505        | 291,800       | -                 | -            |
| <b>Total Local Revenue</b>             | 9,495,300     | 2,643,282     | 6,184,369         | 4,150,000    |
| <b>TOTAL REVENUE</b>                   | 9,495,300     | 2,643,282     | 6,184,369         | 4,150,000    |
| <b>OTHER SOURCES/USES</b>              |               |               |                   |              |
| 7619 Interfund Transfers Out           | -             | -             | 49,703,013        | -            |
| 8919 Interfund Transfers In            | -             | -             | -                 | -            |
| <b>Total Net Other Sources/Uses</b>    | -             | -             | (49,703,013)      | -            |
| <b>TOTAL EXPENDITURES AND OTHER</b>    | -             | -             | 49,703,013        | -            |
| <b>NET INCREASE/(DECREASE) IN FUND</b> | 9,495,300     | 2,643,282     | (43,518,644)      | 4,150,000    |
| <b>ENDING BALANCE</b>                  |               |               |                   |              |
| 9790 Unappropriated                    | 40,875,362    | 43,518,644    | -                 | 4,150,000    |
| <b>Total Ending Fund Balance</b>       | \$ 40,875,362 | \$ 43,518,644 | \$ -              | \$ 4,150,000 |

Ending Fund Balance  
Fund 39  
Thousands of Dollars



### Special Reserve Fund (Capital Projects) (Fund 40)

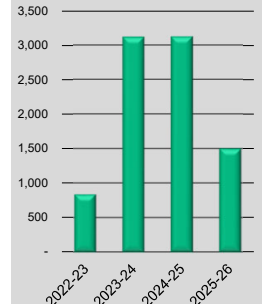
- » **Fund Description** - The Special Reserve Fund – Capital Projects exists to account for monies designated for special capital outlay purposes. Monies may be accumulated from the General Fund (EC 42840) or through other authorized transfers of revenue such as: 1) proceeds from the sale or lease with option to purchase real property (EC 39363); 2) rentals and leases of real property specifically authorized for deposit into the fund by the Board of Education (EC 41003); and 3) excess amounts sufficient to pay all unpaid bond obligations (EC 15235).
- » **Historical Funding Sources** - The major sources of funds in the Special Reserve Fund – Historically, Capital Projects have been proceeds from the sale of real property, proceeds from the issuance of notes to finance capital projects, and transfers in from the General Fund. All such revenue streams are restricted for capital projects and may not be used for general purpose operating costs or salaries.
- » **Current Projects by Zone :**
  - **Corona del Mar Zone**
    - CdM Aquatics Center Improvements
    - New Playground Equipment and Shade Structures
    - New Audio-Visual Equipment and Improved Ventilation for MPRs
  - **Costa Mesa Zone**
    - CMHS Mustang Field Expansion and Improvements
    - New Playground Equipment and Shade Structures
    - New Audio-Visual Equipment and Improved Ventilation for MPRs
  - **Estancia Zone**
    - EHS Theater
    - New Playground Equipment and Shade Structures
    - New Audio-Visual Equipment and Improved Ventilation for MPRs
  - **Newport Harbor Zone**
    - NHHS Aquatics Center Improvements
    - New Playground Equipment and Shade Structures
    - New Audio-Visual Equipment and Improved Ventilation for MPRs

**SPECIAL RESERVE - CAPITAL PROJECTS (40) - FUND SUMMARY**

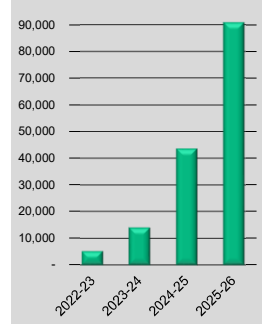
Year ended June 30

|  | 2022-23       | 2023-24       | 2024-25           | 2025-26              |
|--|---------------|---------------|-------------------|----------------------|
|  | Actuals       | Actuals       | Estimated Actuals | Budget               |
| <b>BEGINNING BALANCE</b>               | \$ 39,569,604 | \$ 80,160,549 | \$ 79,234,632     | \$ <b>88,952,981</b> |
| <b>REVENUE</b>                         |               |               |                   |                      |
| 8590 State Revenue                     | -             | -             | -                 | -                    |
| <b>Total State Revenue</b>             | -             | -             | -                 | -                    |
| 8660 Interest                          | 926,905       | 2,952,445     | 2,700,000         | <b>1,500,000</b>     |
| 8662 Net Changes in Investments        | (91,818)      | 160,345       | -                 | -                    |
| 8699 All Other Local Revenue           | -             | 3,192         | 420,000           | -                    |
| <b>Total Local Revenue</b>             | 835,087       | 3,115,982     | 3,120,000         | <b>1,500,000</b>     |
| <b>TOTAL REVENUE</b>                   | 835,087       | 3,115,982     | 3,120,000         | <b>1,500,000</b>     |
| <b>EXPENDITURES</b>                    |               |               |                   |                      |
| 4xxx Supplies & Non-Capital Eqp.       | 351,792       | 373,515       | 478,811           | <b>538,430</b>       |
| 5xxx Services & Operating Exp.         | 386,213       | 580,976       | 6,598,462         | <b>743,545</b>       |
| 6xxx Sites, Buildings, Equipment       | 4,077,566     | 13,087,407    | 36,527,391        | <b>89,671,006</b>    |
| 7439 Other Debt Service Principal      | 428,571       | -             | -                 | -                    |
| <b>Total Non-Personnel Items</b>       | 5,244,142     | 14,041,898    | 43,604,664        | <b>90,952,981</b>    |
| <b>OTHER SOURCES/USES</b>              |               |               |                   |                      |
| 8919 Transfers In                      | 45,000,000    | 10,000,000    | 50,203,013        | <b>500,000</b>       |
| <b>Total Net Other Sources/Uses</b>    | 45,000,000    | 10,000,000    | 50,203,013        | <b>500,000</b>       |
| <b>TOTAL EXPENDITURES AND OTHER</b>    | (39,755,858)  | 4,041,898     | (6,598,349)       | <b>90,452,981</b>    |
| <b>NET INCREASE/(DECREASE) IN FUND</b> | 40,590,944    | (925,917)     | 9,718,349         | <b>(88,952,981)</b>  |
| <b>ENDING BALANCE</b>                  |               |               |                   |                      |
| 9790 Unappropriated                    | 80,160,549    | 79,234,632    | 88,952,981        | -                    |
| <b>TOTAL ENDING FUND BALANCE</b>       | \$ 80,160,549 | \$ 79,234,632 | \$ 88,952,981     | \$ -                 |

**Total Revenue Fund 40**  
Thousands of Dollars



**Total Expenditures Fund 40**  
Thousands of Dollars



### Self-Insurance Reserve Fund – Workers’ Compensation (Fund 68)

- » **Fund Description** - The Self-Insurance Reserve Fund – Workers’ Compensation exists to accumulate reserve funds designated for the district's self-insured workers' compensation programs (EC 39602). The amount of reserve funds required is established through periodic actuarial studies based on participation and historical utilization.

The purpose of the Reserve Fund is to cover “incurred but not reported” claims at the end of a policy year in the event the self-funded program is not continued to a subsequent policy year.

- » **Current and Projected Funding** - An actuarial study for the Self-Insured Workers’ Compensation Program was completed February 29, 2024. The actuarial study recommended a balance of \$9,204,531 in reserves for 2025-26.

Recently the district has made significant contributions to the Fund to help bring its balance to the actuarial recommended level.

The 2025-26 Self-Insurance Reserve Fund – Workers’ Compensation is included on the next page.

### Self-Insurance Reserve Fund – (Fund 70)

- » **Fund Description** - The district utilizes several methods in managing risk. One of those methods is insuring against perils for which the district cannot afford. Consequently, the district carries Property and Liability insurance. The district self-insures up to a specific threshold, after which insurance covers the remaining liability. Fund 70 is used to record the deductible losses that are associated with various claims.

The 2025-26 Self-Insurance Reserve Fund is included on the second page from next.

### Retiree Benefit Fund – (Fund 71)

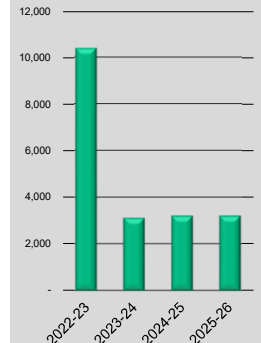
- » **Fund Description** - This fund exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees’ retirement benefit payments, or both. This fund should be used only to account for an LEA’s irrevocable contributions to a postemployment benefit plan for which a formal trust or an arrangement that is equivalent to a formal trust exists.

The 2025-26 Retiree Benefit Fund is included on the third page from next.

**INSURANCE RESERVE - WORKERS' COMPENSATION (68) - FUND SUMMARY**

Year ended June 30

|  | 2022-23              | 2023-24             | 2024-25             | 2025-26             |
|--|----------------------|---------------------|---------------------|---------------------|
|  | Actuals              | Actuals             | Estimated Actuals   | Budget              |
| <b>BEGINNING BALANCE</b>               | \$ 8,446,933         | \$ 10,400,034       | \$ 3,124,274        | \$ <b>3,217,466</b> |
| <b>REVENUE</b>                         |                      |                     |                     |                     |
| 8660 Interest                          | 477,695              | 903,953             | 600,000             | <b>600,000</b>      |
| 8662 Net Changes in Investments        | 75,946               | 143,527             | -                   | -                   |
| 8674 Fees In-District Premium/Contrib. | 4,170,336            | 3,723,612           | 3,000,000           | <b>3,000,000</b>    |
| 8699 Other Local Revenue               | 216                  | 46,281              | 521                 | -                   |
| <b>Total Local Revenue</b>             | <b>4,724,193</b>     | <b>4,817,372</b>    | <b>3,600,521</b>    | <b>3,600,000</b>    |
| <b>TOTAL REVENUE</b>                   | <b>4,724,193</b>     | <b>4,817,372</b>    | <b>3,600,521</b>    | <b>3,600,000</b>    |
| <b>EXPENDITURES</b>                    |                      |                     |                     |                     |
| 2xxx Classified Salaries               | 109,861              | 117,335             | 119,596             | <b>119,596</b>      |
| 3xxx Employee Benefits                 | 59,434               | 63,583              | 65,485              | <b>63,787</b>       |
| <b>Total Personnel Expenses</b>        | <b>169,295</b>       | <b>180,918</b>      | <b>185,081</b>      | <b>183,383</b>      |
| 4xxx Books and Supplies                | -                    | -                   | -                   | -                   |
| 5xxx Services & Operating Exp.         | 2,601,797            | 1,912,214           | 3,322,248           | <b>3,427,172</b>    |
| 6xxx Sites, Buildings, Equipment       | -                    | -                   | -                   | -                   |
| 73xx Other Outgo/Indirect Costs        | -                    | -                   | -                   | -                   |
| <b>Total Non-Personnel Items</b>       | <b>2,601,797</b>     | <b>1,912,214</b>    | <b>3,322,248</b>    | <b>3,427,172</b>    |
| <b>TOTAL EXPENDITURES</b>              | <b>2,771,092</b>     | <b>2,093,132.50</b> | <b>3,507,329</b>    | <b>3,610,555</b>    |
| <b>OTHER SOURCES/USES</b>              |                      |                     |                     |                     |
| 7619 Interfund Transfers Out           | -                    | 10,000,000          | -                   | -                   |
| 8919 Interfund Transfers In            | -                    | -                   | -                   | -                   |
| <b>Total Net Other Sources/Uses</b>    | <b>-</b>             | <b>(10,000,000)</b> | <b>-</b>            | <b>-</b>            |
| <b>TOTAL EXPENDITURES AND OTHER</b>    | <b>2,771,092</b>     | <b>12,093,133</b>   | <b>3,507,329</b>    | <b>3,610,555</b>    |
| <b>NET INCREASE/(DECREASE) IN FUND</b> | <b>1,953,101</b>     | <b>(7,275,760)</b>  | <b>93,192</b>       | <b>(10,555)</b>     |
| <b>ENDING BALANCE</b>                  |                      |                     |                     |                     |
| 9790 Unappropriated                    | 10,400,034           | 3,124,274           | 3,217,466           | <b>3,206,911</b>    |
| <b>Total Ending Fund Balance</b>       | <b>\$ 10,400,034</b> | <b>\$ 3,124,274</b> | <b>\$ 3,217,466</b> | <b>\$ 3,206,911</b> |

Ending Fund Balance  
Fund 68  
Thousands of Dollars

# 2025-26 All Funds June Budget

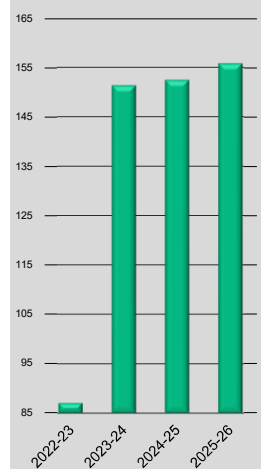
Newport-Mesa Unified School District - June 10, 2025

## SELF-INSURANCE (70) - FUND SUMMARY

Year ended June 30

|  | 2022-23    | 2023-24    | 2024-25           | 2025-26    |
|--|------------|------------|-------------------|------------|
|  | Actuals    | Actuals    | Estimated Actuals | Budget     |
| <b>BEGINNING BALANCE</b>               | \$ 114,856 | \$ 87,088  | \$ 151,338        | \$ 152,442 |
| <b>REVENUE</b>                         |            |            |                   |            |
| 8660 Interest                          | 1,697      | 2,860      | 3,400             | 3,400      |
| 8662 Net Changes in Investments        | 425        | 453        | -                 | -          |
| 8674 Fees In-District Premium/Contrib. | -          | 200,000    | 100,000           | 100,000    |
| 8699 Other Local Revenue               | -          | -          | -                 | -          |
| <b>Total Local Revenue</b>             | 2,121      | 203,313    | 103,400           | 103,400    |
| <b>TOTAL REVENUE</b>                   | 2,121      | 203,313    | 103,400           | 103,400    |
| <b>EXPENDITURES</b>                    |            |            |                   |            |
| 4xxx Books and Supplies                | -          | -          | -                 | -          |
| 5xxx Services & Operating Exp.         | 29,889     | 139,062    | 102,296           | 100,025    |
| 6xxx Sites, Buildings, Equipment       | -          | -          | -                 | -          |
| 7xxx Other Outgo/Interfund Support     | -          | -          | -                 | -          |
| <b>Total Non-Personnel Items</b>       | 29,889     | 139,062    | 102,296           | 100,025    |
| <b>TOTAL EXPENDITURES</b>              | 29,889     | 139,062    | 102,296           | 100,025    |
| <b>OTHER SOURCES/USES</b>              |            |            |                   |            |
| 7619 Interfund Transfers Out           | -          | -          | -                 | -          |
| 8919 Interfund Transfers In            | -          | -          | -                 | -          |
| <b>Total Net Other Sources/Uses</b>    | -          | -          | -                 | -          |
| <b>TOTAL EXPENDITURES AND OTHER</b>    | 29,889     | 139,062    | 102,296           | 100,025    |
| <b>NET INCREASE/(DECREASE) IN FUND</b> | (27,768)   | 64,250     | 1,104             | 3,375      |
| <b>ENDING BALANCE</b>                  |            |            |                   |            |
| 9790 Unappropriated                    | 87,088     | 151,338    | 152,442           | 155,817    |
| <b>Total Ending Fund Balance</b>       | \$ 87,088  | \$ 151,338 | \$ 152,442        | \$ 155,817 |

Ending Fund Balance  
Fund 70  
Thousands of Dollars



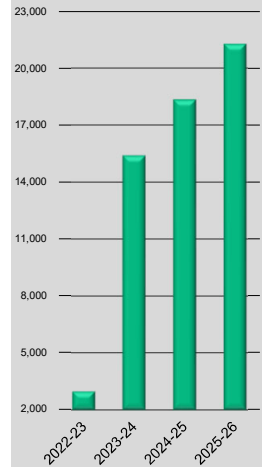


## RETIREE BENEFIT (71) - FUND SUMMARY

Year ended June 30

|  | 2022-23             | 2023-24              | 2024-25              | 2025-26              |
|--|---------------------|----------------------|----------------------|----------------------|
|  | Actuals             | Actuals              | Estimated Actuals    | Budget               |
| <b>BEGINNING BALANCE</b>               | \$ 1,809,420        | \$ 2,964,404         | \$ 15,404,000        | <b>\$ 18,344,000</b> |
| <b>REVENUE</b>                         |                     |                      |                      |                      |
| 8660 Interest                          | 22,051              | 26,355               | 340,000              | <b>340,000</b>       |
| 8662 Net Changes in Investments        | 13,919              | 344                  |                      |                      |
| 8674 Fees In-District Premium/Contrib. | 1,119,015           | 1,212,895            | 2,600,000            | <b>2,600,000</b>     |
| 8699 Other Local Revenue               | -                   | -                    | -                    | -                    |
| <b>Total Local Revenue</b>             | <b>1,154,985</b>    | <b>1,239,595</b>     | <b>2,940,000</b>     | <b>2,940,000</b>     |
| <b>TOTAL REVENUE</b>                   | <b>1,154,985</b>    | <b>1,239,595</b>     | <b>2,940,000</b>     | <b>2,940,000</b>     |
| <b>OTHER SOURCES/USES</b>              |                     |                      |                      |                      |
| 7619 Interfund Transfers Out           | -                   | -                    | -                    | -                    |
| 8919 Interfund Transfers In            | -                   | 11,200,000           | -                    | -                    |
| <b>Total Net Other Sources/Uses</b>    | <b>-</b>            | <b>11,200,000</b>    | <b>-</b>             | <b>-</b>             |
| <b>TOTAL EXPENDITURES AND OTHER</b>    | <b>-</b>            | <b>(11,200,000)</b>  | <b>-</b>             | <b>-</b>             |
| <b>NET INCREASE/(DECREASE) IN FUND</b> | <b>1,154,985</b>    | <b>12,439,595</b>    | <b>2,940,000</b>     | <b>2,940,000</b>     |
| <b>ENDING BALANCE</b>                  |                     |                      |                      |                      |
| 9790 Unappropriated                    | 2,964,404           | 15,404,000           | 18,344,000           | <b>21,284,000</b>    |
| <b>Total Ending Fund Balance</b>       | <b>\$ 2,964,404</b> | <b>\$ 15,404,000</b> | <b>\$ 18,344,000</b> | <b>\$ 21,284,000</b> |

Ending Fund Balance  
Fund 71  
Thousands of Dollars



### **District Debt**

School districts as legal entities of the State of California are empowered by law to borrow money in the public marketplace. Generally, the funds borrowed fit into one of two categories: 1) to build, renovate, and maintain facilities; or 2) to temporarily cover the ebb and flow of operating funds during a single year. Additionally, the district may enter into long-term leases for facilities. All debt must be approved by the Board of Education.

The debt vehicles available to a school district, however, are limited. General obligation bonds, such as those in the Measure F Modernization Program, must be authorized by the district's voters. At the same time, the voters accept a new tax to repay the bonds. Other forms of debt, however, must be paid for by the district's General Fund, and therefore require specific budgeting within the district's annual budget. Certifications of Participation (COPs) are more limited in scope and need only be authorized by the Board of Education. Tax Revenue Anticipation Notes (TRANs) are limited to short-term operating costs and require the approval of the Board of Education and the County Board of Supervisors.

Additionally, if the school district has formed another specific purpose entity, such as a Community Facilities District, there may be special issuances of debt apart from the General Fund in the form of Special Tax Bonds or CFD Bonds. This sort of debt is not secured by the school district's operating budget itself, but by a special tax paid by the property in the defined entity, which is usually a subset of the school district. Newport-Mesa has one such entity in Community Facilities District No. 90-1, which encompasses much of the Newport Coast area. This entity funded the creation of the Newport Coast Elementary School. The operation of the school, however, is covered by the district's General Fund, as are all other schools in the district.

### **Capital Lease Agreement**

The district experiences variable capital equipment replacement needs. The cost of capital equipment replacement is significant and difficult to assume entirely in any given year. Therefore, given the long life of capital equipment, it is helpful in managing the district's resources to spread out the cost over several years via a capital lease agreement.

The district has entered into agreements to finance equipment. The agreement is, in substance, a purchase, and is reported as a finance purchase agreement obligation. At June 30, 2024, the principal balance outstanding was \$7,464 due in 2024-25.

### **2005 General Obligation Bonds, Series 2007**

In January 2007, the District issued \$70,443,480 of the Newport-Mesa Unified School District, 2005 General Obligation Bonds, Series 2007. The bonds issued included \$27,900,000 of current interest bonds and \$42,543,480 of capital appreciation bonds, with the capital appreciation bonds accreting to \$102,915,000. The bonds have a final maturity to occur on August 1, 2031, with interest yields of 3.3 to 4.5%. Proceeds from the sale of the bonds were used to finance specific construction and renovation projects approved by the voters and to pay costs of issuance on the bonds. At June 30, 2024, the principal balance outstanding was \$64,545,122. Unamortized premium on issuance on June 30, 2024 was \$195,760.

### **2005 General Obligation Bonds, Series 2011**

In June 2011, the District issued \$95,000,670 of the Newport-Mesa Unified School District, 2005 General Obligation Bonds, Series 2011. The bonds issued included \$11,928,966 of convertible bonds and \$83,071,704 of capital appreciation bonds. The bonds have final maturity dates through August 1, 2046, with interest rates ranging from 3.6 to 7.3%. The conversion value for the convertible bonds is \$22,385,000 and total accretion on the capital appreciation bonds is \$537,190,398. Proceeds from the sale of the bonds will be used to finance specific construction and renovation projects approved by the voters and to pay costs of issuance on the bonds. At June 30, 2024, the principal balance outstanding was \$133,818,255. Unamortized premium at June 30, 2024 was \$378,824.

### **2005 General Obligation Refunding Bonds, Series 2017**

In August 2017, the District issued \$80,564,666 of the Newport-Mesa Unified School District, 2005 General Obligation Refunding Bonds, Series 2017. The bonds issued included \$17,580,000 of current interest bonds and \$62,984,666 of capital appreciation bonds, with capital appreciation bonds accreting to \$171,355,000. The bonds have a final maturity to occur on August 1, 2046, with interest rates ranging from 3.9 to 5.0%. Proceeds from sale of bonds will be used to refund a portion of the outstanding General Obligation Bonds, Election of 2005, Series 2011 and to refund all of the outstanding General Obligation Refunding Bonds, Election of 2000, Series 2012, and to pay costs of issuance of the Refunding Bonds. On June 30, 2024, the principal balance outstanding of the General Obligation Refunding Bonds, Series 2017 was \$98,813,577 and unamortized premium on issuance and deferred charge on refunding were \$8,124,176 and \$2,632,863, respectively.

### **2000 General Obligation Refunding Bonds, Series 2020**

In May 2020, the District issued \$32,960,000 of the Newport-Mesa Unified School District, 2000 General Obligation Refunding Bonds, Series 2020. The bonds were issued as current interest bonds. The bonds have a final maturity to occur on August 1, 2026, with an interest rate of 5.0%. Proceeds from sale of bonds were used to refund, on a current basis, a portion of the outstanding General Obligation Refunding Bonds, Election of 2000, Series 2010, and to pay costs of issuance of the Refunding Bonds. On June 30, 2024, the principal balance outstanding of the General Obligation Refunding Bonds, Series 2020 was \$16,460,000 and unamortized premium on issuance was \$1,066,745.

### **Conclusion**

The district has consistently demonstrated its commitment to the municipal financial markets by meeting all its interest and principal payment obligations on time and in full. This information is provided as a summary and quick reference only. Investors and other interested parties must read the entire Official Statement(s) to obtain complete information essential to making an informed investment decision. Official Statements related to the outstanding debt are available by contacting the Business Services Department.

Unrestricted Abridged Budget

## 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

### Adams Elementary School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                                  |
|--------------------------------------|--------|------------------------------|-----------------------------------|---------------------|---|
| 0132011027                           | 4301   | INSTRUCTIONAL SUPPLIES       | \$ 16,447                         | \$ 15,257           | Classroom Supplies (Copier Paper, Music Supplies) |
| 0132011027                           | 4350   | GENERAL SUPPLIES             | 2,000                             | 2,000               | Classroom Supplies                                |
| 0132011027                           | 5865   | MISC OUTSIDE VENDOR          | 232                               | 250                 | Duplications (FedEx)                              |
| GRADES K-6/INSTR                     |        |                              | 18,679                            | 17,507              |   |
| 0132051027                           | 4201   | LIBRARY BOOKS                | 9,748                             | 7,103               | Library Books                                     |
| 0132051027                           | 4350   | GENERAL SUPPLIES             | 500                               | 500                 | Misc Supplies, Labels, Book Tape                  |
| GRADES K-6/INSTR LIBR, MEDIA, & TECH |        |                              | 10,248                            | 7,603               |   |
| 0132091027                           | 4350   | GENERAL SUPPLIES             | 900                               | 900                 | Supplies (Office, Administration)                 |
| 0132091027                           | 5299   | TAXABLE MILEAGE-CERTIFICATED | 2,417                             | 3,000               | Mileage Stipend - Principal, AP                   |
| 0132091027                           | 5611   | EQUIPMENT RENTAL             | 500                               | 425                 | Water Cooler Rental (Culligan)                    |
| 0132091027                           | 5620   | CONTRACT SERVICES            | 50                                | -                   |   |
| 0132091027                           | 5714   | POSTAGE-Warehouse/JE only    | 250                               | 250                 | School Business Communication                     |
| 0132091027                           | 5909   | COMMUNICATION STIPEND-CERT   | 725                               | 900                 | Communication Stipend - Principal, AP             |
| GRADES K-6/SCHOOL ADMIN              |        |                              | 4,842                             | 5,475               |   |
| 0132171027                           | 4356   | HEALTH SUPPLIES              | 326                               | 322                 | Health Supplies (\$1 per student)                 |
| GRADES K-6/HEALTH SERVICES           |        |                              | 326                               | 322                 |   |
| 0132011029                           | 1191   | SUBSTITUTE TEACHER EXCUSED   | 1,925                             | 4,725               | PIC, PD, IEP days - (27 days @ \$175)             |
| 0132011029                           | 3XXX   | BENEFITS                     | 343                               | 1,068               | Benefits  |
| SUPPLEMENTAL STAFFING/INSTR          |        |                              | 2,268                             | 5,793               |   |
| UNRESTRICTED RESOURCE UNITS          |        |                              | \$ 36,363                         | \$ 36,700           |   |
|                                      |        |                              |                                   |                     |   |
| 0132011920                           | 5712   | BUS TRANS-NMUSD              | 5,000                             | 5,000               | Transportation                                    |
| 0132011920                           | 5822   | ADMISSIONS                   | 9,260                             | 8,720               | Field Trip Admissions                             |
| GRADES K-6/FIELD TRIPS/INSTR         |        |                              | 14,260                            | 13,720              |   |
| TOTAL FIELD TRIPS                    |        |                              | \$ 14,260                         | \$ 13,720           |   |
|                                      |        |                              |                                   |                     |   |
| 0132011925                           | 5712   | BUS TRANS-NMUSD              | 3,000                             | 3,000               | Transportation                                    |
| 0132011925                           | 5822   | ADMISSIONS                   | 23,000                            | 17,940              | Science Camp Admissions                           |
| GRADE K-6/SCIENCE CAMP/INSTR         |        |                              | 26,000                            | 20,940              |   |
| TOTAL SCIENCE CAMP                   |        |                              | \$ 26,000                         | \$ 20,940           |   |
|                                      |        |                              |                                   |                     |   |
| SITE 32 - ADAMS Total                |        |                              | \$ 76,623                         | \$ 71,360           |   |

## Andersen Elementary School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                  |
|--------------------------------------|--------|------------------------------|-----------------------------------|---------------------|-----------------------------------|
| 0159011027                           | 4301   | INSTRUCTIONAL SUPPLIES       | \$ 22,437                         | \$ 26,000           | Classroom Supplies                |
| 0159011027                           | 4350   | GENERAL SUPPLIES             | 419                               | 2,100               | Teacher Supplies                  |
| 0159011027                           | 5620   | CONTRACT SERVICES            | 500                               | 560                 | Repair Services (Kyocera)         |
| 0159011027                           | 5865   | MISC OUTSIDE VENDOR          | 3,495                             | 660                 | Duplications (FedEx, OCDE)        |
| GRADES K-6/INSTR                     |        |                              | 26,851                            | 29,320              |                                   |
| 0159051027                           | 4201   | LIBRARY BOOKS                | 2,800                             | 2,800               | Library Books                     |
| 0159051027                           | 4350   | GENERAL SUPPLIES             | 500                               | 500                 | Library Supplies                  |
| GRADES K-6/INSTR LIBR, MEDIA, & TECH |        |                              | 3,300                             | 3,300               |                                   |
| 0159091027                           | 4350   | GENERAL SUPPLIES             | 31                                | 300                 | Office Supplies                   |
| 0159091027                           | 5299   | TAXABLE MILEAGE-CERTIFICATED | 2,000                             | 2,000               | Mileage Stipend - Principal       |
| 0159091027                           | 5611   | EQUIPMENT RENTAL             | 503                               | 500                 | Water Cooler Rental (Culligan)    |
| 0159091027                           | 5714   | POSTAGE-Warehouse/JE only    | 250                               | 250                 | Summer Mailers, SART letters      |
| 0159091027                           | 5909   | COMMUNICATION STIPEND-CERT   | 600                               | 600                 | Communication Stipend - Pricipal  |
| GRADES K-6/SCHOOL ADMIN              |        |                              | 3,384                             | 3,650               |                                   |
| 0159171027                           | 4356   | HEALTH SUPPLIES              | 376                               | 353                 | Health Supplies (\$1 per student) |
| GRADES K-6/HEALTH SERVICES           |        |                              | 376                               | 353                 |                                   |
| 0159011029                           | 1191   | SUBSTITUTE TEACHER EXCUSED   | 175                               | -                   |                                   |
| 0159011029                           | 3XXX   | BENEFITS                     | 40                                | -                   |                                   |
| SUPPLEMENTAL STAFFING/INSTR          |        |                              | 215                               | -                   |                                   |
| UNRESTRICTED RESOURCE UNITS          |        |                              | \$ 34,126                         | \$ 36,623           |                                   |
|                                      |        |                              |                                   |                     |                                   |
| 0159011920                           | 5712   | BUS TRANS-NMUSD              | 5,000                             | 5,000               | Transportation                    |
| 0159011920                           | 5822   | ADMISSIONS                   | 8,875                             | 9,645               | Field Trip Admissions             |
| GRADES K-6/FIELD TRIPS/INSTR         |        |                              | 13,875                            | 14,645              |                                   |
| TOTAL FIELD TRIPS                    |        |                              | \$ 13,875                         | \$ 14,645           |                                   |
|                                      |        |                              |                                   |                     |                                   |
| 0159011925                           | 5712   | BUS TRANS-NMUSD              | 3,000                             | 3,000               | Transportation                    |
| 0159011925                           | 5822   | ADMISSIONS                   | 20,240                            | 20,700              | Science Camp Admissions           |
| GRADE K-6/SCIENCE CAMP/INSTR         |        |                              | 23,240                            | 23,700              |                                   |
| TOTAL SCIENCE CAMP                   |        |                              | \$ 23,240                         | \$ 23,700           |                                   |
|                                      |        |                              |                                   |                     |                                   |
| SITE 59 - ANDERSEN Total             |        |                              | \$ 71,241                         | \$ 74,968           |                                   |



## 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

### California Elementary School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                                 |
|--------------------------------------|--------|------------------------------|-----------------------------------|---------------------|--|
| 0136011027                           | 4301   | INSTRUCTIONAL SUPPLIES       | \$ 15,531                         | \$ 15,540           | Copy paper, classroom supplies, testing supplies |
| 0136011027                           | 4350   | GENERAL SUPPLIES             | 9,690                             | 9,435               | PBIS Incentives, Cougar Bucks                    |
| 0136011027                           | 5620   | CONTRACT SERVICES            | 300                               | -                   |  |
| 0136011027                           | 5850   | OTHER LICENSES               | 522                               | 550                 | Movie License (Swank)                            |
| 0136011027                           | 5865   | MISC OUTSIDE VENDOR          | 490                               | -                   | Duplications (FedEx)                             |
| GRADES K-6/INSTR                     |        |                              | 26,533                            | 25,525              |  |
| 0136051027                           | 4201   | LIBRARY BOOKS                | 4,800                             | 4,800               | Library Books                                    |
| 0136051027                           | 4350   | GENERAL SUPPLIES             | 500                               | 500                 | Library Supplies                                 |
| GRADES K-6/INSTR LIBR, MEDIA, & TECH |        |                              | 5,300                             | 5,300               |  |
| 0136091027                           | 4350   | GENERAL SUPPLIES             | 3,000                             | 3,000               | Office Supplies                                  |
| 0136091027                           | 5299   | TAXABLE MILEAGE-CERTIFICATED | 2,000                             | 2,000               | Mileage Stipend - Principal                      |
| 0136091027                           | 5611   | EQUIPMENT RENTAL             | 469                               | 470                 | Water Cooler Rental (Culligan)                   |
| 0136091027                           | 5714   | POSTAGE-Warehouse/JE only    | 244                               | 275                 | Summer Mailer                                    |
| 0136091027                           | 5909   | COMMUNICATION STIPEND-CERT   | 600                               | 600                 | Communication Stipend - Principal                |
| GRADES K-6/SCHOOL ADMIN              |        |                              | 6,313                             | 6,345               |  |
| 0136171027                           | 4356   | HEALTH SUPPLIES              | 366                               | 373                 | Health Supplies (\$1 per student)                |
| GRADES K-6/HEALTH SERVICES           |        |                              | 366                               | 373                 |  |
| 0136011029                           | 1180   | EXTRA DUTY TEACHER           | -                                 | 1,007               | 20 Hours (Summer - 4 Teachers 5 hours each)      |
| 0136011029                           | 3XXX   | BENEFITS                     | -                                 | 259                 | Benefits   |
| SUPPLEMENTAL STAFFING/INSTR          |        |                              | -                                 | 1,266               |  |
| 0136091029                           | 2488   | EXTRA DUTY CLERICAL          | 956                               | 996                 | School Office Assistant - 34.75 Hours (Summer)   |
| 0136091029                           | 3XXX   | BENEFITS                     | 351                               | 398                 | Benefits   |
| SUPPLEMENTAL STAFFING/SA             |        |                              | 1,307                             | 1,394               |  |
| UNRESTRICTED RESOURCE UNITS          |        |                              | \$ 39,819                         | \$ 40,203           |  |
| 0136011920                           | 5712   | BUS TRANS-NMUSD              | 5,000                             | 5,000               | Transportation                                   |
| 0136011920                           | 5822   | ADMISSIONS                   | 10,040                            | 10,215              | Field Trip Admissions                            |
| GRADES K-6/FIELD TRIPS/INSTR         |        |                              | 15,040                            | 15,215              |  |
| TOTAL FIELD TRIPS                    |        |                              | \$ 15,040                         | \$ 15,215           |  |
| 0136011925                           | 5712   | BUS TRANS-NMUSD              | 3,000                             | 3,000               | Transportation                                   |
| 0136011925                           | 5822   | ADMISSIONS                   | 26,220                            | 24,380              | Science Camp Admissions                          |
| GRADE K-6/SCIENCE CAMP/INSTR         |        |                              | 29,220                            | 27,380              |  |
| TOTAL SCIENCE CAMP                   |        |                              | \$ 29,220                         | \$ 27,380           |  |
| SITE 36 - CALIFORNIA Total           |        |                              | \$ 84,079                         | \$ 82,798           |  |

## College Park Elementary School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|--------------------------------------|--------|------------------------------|-----------------------------------|---------------------|---|
| 0138011027                           | 4301   | INSTRUCTIONAL SUPPLIES       | \$ 20,416                         | \$ 19,015           | Supplies for Students                                       |
| 0138011027                           | 4350   | GENERAL SUPPLIES             | 3,300                             | 3,800               | Classroom Supplies, copier, staples                         |
| 0138011027                           | 5210   | TRAVEL AND CONFERENCE        | 200                               | 200                 | GATE Conference   |
| 0138011027                           | 5712   | BUS TRANS-NMUSD              | 500                               | 500                 | Track Meet Buses  |
| 0138011027                           | 5850   | OTHER LICENSES               | 559                               | 560                 | Movie Licenses (Swank)                                      |
| 0138011027                           | 5865   | MISC OUTSIDE VENDOR          | 1,000                             | 1,000               | Duplications (FedEx & OCDE)                                 |
| GRADES K-6/INSTR                     |        |                              | 25,975                            | 25,075              |   |
| 0138051027                           | 4201   | LIBRARY BOOKS                | 9,900                             | 7,300               | Library book allocation (\$4,800 English + \$2,500 Spanish) |
| 0138051027                           | 4350   | GENERAL SUPPLIES             | 1,250                             | 1,000               | Library supplies allocation (\$500 English + \$500 Spanish) |
| GRADES K-6/INSTR LIBR, MEDIA, & TECH |        |                              | 11,150                            | 8,300               |   |
| 0138091027                           | 4325   | REFRESHMENTS-NOT C CATERG    | 500                               | 600                 | Parent and staff meetings                                   |
| 0138091027                           | 4350   | GENERAL SUPPLIES             | 4,000                             | 4,000               | Office Supplies (Copier, Butcher Paper, Folders, Staples)   |
| 0138091027                           | 5299   | TAXABLE MILEAGE-CERTIFICATED | 2,000                             | 2,000               | Mileage Stipend - Principal                                 |
| 0138091027                           | 5611   | EQUIPMENT RENTAL             | 340                               | 340                 | Water Cooler Rntal (Culligan)                               |
| 0138091027                           | 5714   | POSTAGE-Warehouse/JE only    | 600                               | 600                 | Summer mailing - Parent communication                       |
| 0138091027                           | 5760   | CAMPUS CATERING              | 1,000                             | 1,000               | Light Refreshments (Staff meetings)                         |
| 0138091027                           | 5901   | POSTAGE                      | 250                               | 250                 | Stamps  |
| 0138091027                           | 5909   | COMMUNICATION STIPEND-CERT   | 600                               | 600                 | Communication Stipend - Principal                           |
| GRADES K-6/SCHOOL ADMIN              |        |                              | 9,290                             | 9,390               |   |
| 0138171027                           | 4356   | HEALTH SUPPLIES              | 473                               | 473                 | Health Supplies (\$1 per student)                           |
| GRADES K-6/HEALTH SERVICES           |        |                              | 473                               | 473                 |   |
| 0138011029                           | 1191   | SUBSTITUTE TEACHER EXCUSED   | 1,925                             | 3,500               | MTSS Meetings - 20 Sub days                                 |
| 0138011029                           | 3XXX   | BENEFITS                     | 446                               | 791                 | Benefits  |
| SUPPLEMENTAL STAFFING/INSTR          |        |                              | 2,371                             | 4,291               |   |
| 0138091029                           | 2420   | SUBSTITUTE TEACHER EXCUSED   | 1,709                             | 2,315               | Extra Office Support Before School Starts - 80 Hrs          |
| 0138091029                           | 3XXX   | BENEFITS                     | 630                               | 859                 | Benefits  |
| SUPPLEMENTAL STAFFING/SUPPORT        |        |                              | 2,339                             | 3,174               |   |
| UNRESTRICTED RESOURCE UNITS          |        |                              | \$ 51,598                         | \$ 50,703           |   |
|                                      |        |                              |                                   |                     |   |
| 0138011920                           | 5712   | BUS TRANS-NMUSD              | 5,000                             | 5,000               | Transportation  |
| 0138011920                           | 5822   | ADMISSIONS                   | 13,330                            | 12,905              | Field Trip Admissions                                       |
| GRADES K-6/FIELD TRIPS/INSTR         |        |                              | 18,330                            | 17,905              |   |
| TOTAL FIELD TRIPS                    |        |                              | \$ 18,330                         | \$ 17,905           |   |
|                                      |        |                              |                                   |                     |   |
| 0138011925                           | 5712   | BUS TRANS-NMUSD              | 3,000                             | 3,000               | Transportation  |
| 0138011925                           | 5822   | ADMISSIONS                   | 26,680                            | 32,200              | Science Camp Admissions                                     |
| GRADE K-6/SCIENCE CAMP/INSTR         |        |                              | 29,680                            | 35,200              |   |
| TOTAL SCIENCE CAMP                   |        |                              | \$ 29,680                         | \$ 35,200           |   |
|                                      |        |                              |                                   |                     |   |
| SITE 38 - COLLEGE PARK Total         |        |                              | \$ 99,608                         | \$ 103,808          |   |

## 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

### Davis Magnet Elementary School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale   |
|--------------------------------------|--------|------------------------------|-----------------------------------|---------------------|--|
| 0139011027                           | 4301   | INSTRUCTIONAL SUPPLIES       | \$ 19,002                         | \$ 27,368           | K-6 Supplies (\$17 per Student): \$500 Hourly Teachers Support, Stores Orders, Student Agendas |
| 0139011027                           | 4350   | GENERAL SUPPLIES             | 6,672                             | 8,000               | Office Supplies, Stores, Staples   |
| 0139011027                           | 4401   | EQUIP-NEW NON CAPITALIZED    | 3,077                             | -                   |  |
| 0139011027                           | 5620   | CONTRACT SERVICES            | 1,000                             | -                   |  |
| 0139011027                           | 5713   | CHARTER BUS SERVICE          | 350                               | -                   |  |
| 0139011027                           | 5714   | POSTAGE-Warehouse/JE only    | 10                                | 15                  | Year-End Mailings  |
| 0139011027                           | 5865   | MISC OUTSIDE VENDOR          | 3,275                             | 5,000               | Duplications (OCDE, FedEx)   |
| GRADES K-6/INSTR                     |        |                              | 33,386                            | 40,383              |  |
| 0139021027                           | 5810   | CONSULTANT                   | 2,148                             | -                   | Seegerstrom Assemblies   |
| GRADES K-6/INSTR ART                 |        |                              | 2,148                             | -                   |  |
| 0139051027                           | 4201   | LIBRARY BOOKS                | 6,428                             | 2,800               | Library Books  |
| 0139051027                           | 4350   | GENERAL SUPPLIES             | 500                               | 500                 | Library Supplies   |
| GRADES K-6/INSTR LIBR, MEDIA, & TECH |        |                              | 6,928                             | 3,300               |  |
| 0139091027                           | 4350   | GENERAL SUPPLIES             | -                                 | 1,000               | Office Supplies, Raptor Badges   |
| 0139091027                           | 5299   | TAXABLE MILEAGE-CERTIFICATED | 2,000                             | 2,000               | Mileage Stipend - Principal  |
| 0139091027                           | 5611   | EQUIPMENT RENTAL             | 500                               | 450                 | Water Cooler Rental (Culligan)   |
| 0139091027                           | 5714   | POSTAGE-Warehouse/JE only    | 300                               | 300                 | Registration Letters   |
| 0139091027                           | 5760   | CAMPUS CATERING              | 2,700                             | 2,000               | K-6 Student Achievement Awards TRI I, II, III, Family Event                                    |
| 0139091027                           | 5909   | COMMUNICATION STIPEND-CERT   | 600                               | 600                 | Communication Stipend - Principal  |
| GRADES K-6/SCHOOL ADMIN              |        |                              | 6,100                             | 6,350               |  |
| 0139171027                           | 4356   | HEALTH SUPPLIES              | 560                               | 570                 | Health Supplies (\$1 per student)  |
| GRADES K-6/HEALTH SERVICES           |        |                              | 560                               | 570                 |  |
| 0139011029                           | 1191   | SUBSTITUTE TEACHER EXCUSED   | 4,382                             | 3,850               | Planning (22 Subs at \$175 per day)  |
| 0139011029                           | 3XXX   | BENEFITS                     | 989                               | 870                 | Benefits   |
| SUPPLEMENTAL STAFFING/INSTR          |        |                              | 5,371                             | 4,720               |  |
| UNRESTRICTED RESOURCE UNITS          |        |                              | \$ 54,493                         | \$ 55,323           |  |
| 0139011920                           | 5712   | BUS TRANS-NMUSD              | 5,000                             | 5,000               | Transportation   |
| 0139011920                           | 5822   | ADMISSIONS                   | 16,520                            | 16,460              | Field Trip Admissions  |
| GRADES K-6/FIELD TRIPS/INSTR         |        |                              | 21,520                            | 21,460              |  |
| TOTAL FIELD TRIPS                    |        |                              | \$ 21,520                         | \$ 21,460           |  |
| 0139011925                           | 5712   | BUS TRANS-NMUSD              | 3,000                             | 3,000               | Transportation   |
| 0139011925                           | 5822   | ADMISSIONS                   | 38,640                            | 39,560              | Science Camp Admissions  |
| GRADE K-6/SCIENCE CAMP/INSTR         |        |                              | 41,640                            | 42,560              |  |
| TOTAL SCIENCE CAMP                   |        |                              | \$ 41,640                         | \$ 42,560           |  |
| SITE 39 - DAVIS Total                |        |                              | \$ 117,653                        | \$ 119,343          |  |

## Eastbluff Elementary School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                  |
|--------------------------------------|--------|------------------------------|-----------------------------------|---------------------|-----------------------------------|
| 0158011027                           | 4301   | INSTRUCTIONAL SUPPLIES       | \$ 20,513                         | \$ 22,287           | Classroom Supplies                |
| 0158011027                           | 4350   | GENERAL SUPPLIES             | 2,329                             | 2,500               | Teacher Supplies                  |
| 0158011027                           | 5850   | OTHER LICENSES               | 536                               | 565                 | Movie Licenses (Swank)            |
| GRADES K-6/INSTR                     |        |                              | 23,378                            | 25,352              |                                   |
| 0158051027                           | 4201   | LIBRARY BOOKS                | 2,800                             | 2,800               | Library Books                     |
| 0158051027                           | 4350   | GENERAL SUPPLIES             | 500                               | 500                 | Library Supplies                  |
| GRADES K-6/INSTR LIBR, MEDIA, & TECH |        |                              | 3,300                             | 3,300               |                                   |
| 0158091027                           | 4325   | REFRESHMENTS- NOT C CATERG   | 200                               | -                   | Staff Development Refreshments    |
| 0158091027                           | 4350   | GENERAL SUPPLIES             | 5,457                             | 4,000               | Office Supplies                   |
| 0158091027                           | 5299   | TAXABLE MILEAGE-CERTIFICATED | 2,000                             | 2,000               | Mileage Stipend - Principal       |
| 0158091027                           | 5611   | EQUIPMENT RENTAL             | 500                               | 420                 | Water Cooler Rental (Culligan)    |
| 0158091027                           | 5714   | POSTAGE-Warehouse/JE only    | -                                 | 200                 | Back to School Postcards          |
| 0158091027                           | 5760   | CAMPUS CATERING              | 2,784                             | 1,500               | Light Refreshments (Meetings)     |
| 0158091027                           | 5865   | MISC OUTSIDE VENDOR          | 250                               | -                   | Duplications (OCDE, FedEx)        |
| 0158091027                           | 5909   | COMMUNICATION STIPEND-CERT   | 600                               | 600                 | Communication Stipend - Principal |
| GRADES K-6/SCHOOL ADMIN              |        |                              | 11,791                            | 8,720               |                                   |
| 0158171027                           | 4356   | HEALTH SUPPLIES              | 380                               | 365                 | Health Supplies (\$1 per student) |
| GRADES K-6/HEALTH SERVICES           |        |                              | 380                               | 365                 |                                   |
| 0158011029                           | 1180   | EXTRA DUTY TEACHER           | 10,624                            | -                   |                                   |
| 0158011029                           | 3XXX   | BENEFITS                     | 2,401                             | -                   |                                   |
| SUPPLEMENTAL STAFFING/INSTR          |        |                              | 13,025                            | -                   |                                   |
| <b>UNRESTRICTED RESOURCE UNITS</b>   |        |                              | <b>\$ 51,874</b>                  | <b>\$ 37,737</b>    |                                   |
|                                      |        |                              |                                   |                     |                                   |
| 0158011920                           | 5712   | BUS TRANS-NMUSD              | 5,000                             | 5,000               | Transportation                    |
| 0158011920                           | 5822   | ADMISSIONS                   | 10,780                            | 10,100              | Field Trip Admissions             |
| GRADES K-6/FIELD TRIPS/INSTR         |        |                              | 15,780                            | 15,100              |                                   |
| <b>TOTAL FIELD TRIPS</b>             |        |                              | <b>\$ 15,780</b>                  | <b>\$ 15,100</b>    |                                   |
|                                      |        |                              |                                   |                     |                                   |
| 0158011925                           | 5713   | CHARTER BUS SERVICE          | 3,000                             | 3,000               | Transportation                    |
| 0158011925                           | 5822   | ADMISSIONS                   | 23,920                            | 23,000              | Science Camp Admissions           |
| GRADE K-6/SCIENCE CAMP/INSTR         |        |                              | 26,920                            | 26,000              |                                   |
| <b>TOTAL SCIENCE CAMP</b>            |        |                              | <b>\$ 26,920</b>                  | <b>\$ 26,000</b>    |                                   |
|                                      |        |                              |                                   |                     |                                   |
| <b>SITE 58 - EASTBLUFF Total</b>     |        |                              | <b>\$ 94,574</b>                  | <b>\$ 78,837</b>    |                                   |

# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## Harbor View Elementary School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                                    |
|--------------------------------------|--------|------------------------------|-----------------------------------|---------------------|---|
| 0140011027                           | 4301   | INSTRUCTIONAL SUPPLIES       | \$ 14,237                         | \$ 15,495           | Classroom Supplies and Instructional Materials      |
| 0140011027                           | 4350   | GENERAL SUPPLIES             | 9,235                             | 6,900               | Color and Printer Paper for Instructional Materials |
| 0140011027                           | 5210   | TRAVEL AND CONFERENCE        | 790                               | 1,000               | Annual OC CUE and GATE Conference                   |
| GRADES K-6/INSTR                     |        |                              | 24,262                            | 23,395              |   |
| 0140051027                           | 4201   | LIBRARY BOOKS                | 2,846                             | 2,800               | Library Books                                       |
| 0140051027                           | 4350   | GENERAL SUPPLIES             | 554                               | 500                 | Library Supplies                                    |
| GRADES K-6/INSTR LIBR, MEDIA, & TECH |        |                              | 3,400                             | 3,300               |   |
| 0140091027                           | 4325   | REFRESHMENTS-NOT C CATERG    | -                                 | 400                 | Staff Development Refreshments                      |
| 0140091027                           | 4350   | GENERAL SUPPLIES             | 3,017                             | 4,000               | Office Supplies (Southwest)                         |
| 0140091027                           | 5299   | TAXABLE MILEAGE-CERTIFICATED | 3,000                             | 3,000               | Mileage Stipend - Principal & AP                    |
| 0140091027                           | 5611   | EQUIPMENT RENTAL             | 420                               | 300                 | Water Cooler Rental (Culligan)                      |
| 0140091027                           | 5714   | POSTAGE-Warehouse/JE only    | 238                               | 250                 | Mailing Parent Information                          |
| 0140091027                           | 5760   | CAMPUS CATERING              | 150                               | 125                 | Staff Development Refreshments                      |
| 0140091027                           | 5909   | COMMUNICATION STIPEND-CERT   | 900                               | 900                 | Communication Stipend - Principal & AP              |
| GRADES K-6/SCHOOL ADMIN              |        |                              | 7,725                             | 8,975               |   |
| 0140171027                           | 4356   | HEALTH SUPPLIES              | 338                               | 344                 | Health Supplies (\$1 per student)                   |
| GRADES K-6/HEALTH SERVICES           |        |                              | 338                               | 344                 |   |
| 0140011029                           | 1191   | SUBSTITUTE TEACHER EXCUSED   | 525                               | 875                 | 5 Release Days                                      |
| 0140011029                           | 3XXX   | BENEFITS                     | 119                               | 198                 | Benefits  |
| SUPPLEMENTAL STAFFING/INSTR          |        |                              | 644                               | 1,073               |   |
| UNRESTRICTED RESOURCE UNITS          |        |                              | \$ 36,369                         | \$ 37,087           |   |
|                                      |        |                              |                                   |                     |   |
| 0140011920                           | 5712   | BUS TRANS-NMUSD              | 5,000                             | 5,000               | Transportation                                      |
| 0140011920                           | 5822   | ADMISSIONS                   | 9,185                             | 9,090               | Field Trip Admissions                               |
| GRADES K-6/FIELD TRIPS/INSTR         |        |                              | 14,185                            | 14,090              |   |
| TOTAL FIELD TRIPS                    |        |                              | \$ 14,185                         | \$ 14,090           |   |
|                                      |        |                              |                                   |                     |   |
| 0140011925                           | 5712   | BUS TRANS-NMUSD              | 3,000                             | 3,000               | Transportation                                      |
| 0140011925                           | 5822   | ADMISSIONS                   | 20,700                            | 19,780              | Science Camp Admissions                             |
| GRADE K-6/SCIENCE CAMP/INSTR         |        |                              | 23,700                            | 22,780              |   |
| TOTAL SCIENCE CAMP                   |        |                              | \$ 23,700                         | \$ 22,780           |   |
|                                      |        |                              |                                   |                     |   |
| SITE 40 - HARBOR VIEW Total          |        |                              | \$ 74,254                         | \$ 73,957           |   |

## Kaiser Elementary School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                                      |
|--------------------------------------|--------|------------------------------|-----------------------------------|---------------------|---|
| 0141011027                           | 4301   | INSTRUCTIONAL SUPPLIES       | \$ 17,914                         | \$ 25,000           | Classroom Supplies (30 Teachers)                      |
| 0141011027                           | 4350   | GENERAL SUPPLIES             | 14,999                            | 20,015              | Schoolwide Supplies                                   |
| 0141011027                           | 5210   | TRAVEL AND CONFERENCE        | -                                 | 600                 | GATE Conference Registration Fee                      |
| 0141011027                           | 5850   | OTHER LICENSES               | 557                               | 600                 | Movie License (Swank)                                 |
| 0141011027                           | 5865   | MISC OUTSIDE VENDOR          | 1,000                             | 1,000               | Duplications (FedEx, OCDE)                            |
| GRADES K-6/INSTR                     |        |                              | 34,470                            | 47,215              |   |
| 0141051027                           | 4201   | LIBRARY BOOKS                | 13,644                            | 3,800               | Library Books (\$2,800 Allocation)                    |
| 0141051027                           | 4350   | GENERAL SUPPLIES             | 500                               | 1,500               | Library Supplies (\$500 Allocation)                   |
| GRADES K-6/INSTR LIBR, MEDIA, & TECH |        |                              | 14,144                            | 5,300               |   |
| 0141091027                           | 4325   | REFRESHMENTS-NOT C CATERG    | 500                               | 2,000               | Light Refreshments for Meetings                       |
| 0141091027                           | 4350   | GENERAL SUPPLIES             | 4,000                             | 2,000               | Office Supplies                                       |
| 0141091027                           | 5299   | TAXABLE MILEAGE-CERTIFICATED | 2,905                             | 3,000               | Mileage Stipend - Principal & AP                      |
| 0141091027                           | 5611   | EQUIPMENT RENTAL             | 498                               | 500                 | Water Cooler Rental (Culligan)                        |
| 0141091027                           | 5714   | POSTAGE-Warehouse/JE only    | 370                               | 450                 | Summer Mailings                                       |
| 0141091027                           | 5760   | CAMPUS CATERING              | 200                               | 200                 | Oranges for Jog-a-thon                                |
| 0141091027                           | 5909   | COMMUNICATION STIPEND-CERT   | 872                               | 900                 | Communication Stipend - Principal & AP                |
| GRADES K-6/SCHOOL ADMIN              |        |                              | 9,345                             | 9,050               |   |
| 0141171027                           | 4356   | HEALTH SUPPLIES              | 520                               | 1,500               | Health Supplies (\$1 per student), additional support |
| GRADES K-6/HEALTH SERVICES           |        |                              | 520                               | 1,500               |   |
| 0141011029                           | 1191   | SUBSTITUTE TEACHER EXCUSED   | 2,625                             | 2,625               | Sub Days (15)   |
| 0141011029                           | 3XXX   | BENEFITS                     | 592                               | 593                 | Benefits  |
| SUPPLEMENTAL STAFFING/INSTR          |        |                              | 3,217                             | 3,218               |   |
| UNRESTRICTED RESOURCE UNITS          |        |                              | \$ 61,696                         | \$ 66,283           |   |
| 0141011920                           | 5712   | BUS TRANS-NMUSD              | 5,000                             | 5,000               | Transportation  |
| 0141011920                           | 5822   | ADMISSIONS                   | 17,040                            | 21,080              | Field Trip Admissions                                 |
| GRADES K-6/FIELD TRIPS/INSTR         |        |                              | 22,040                            | 26,080              |   |
| TOTAL FIELD TRIPS                    |        |                              | \$ 22,040                         | \$ 26,080           |   |
| 0141011925                           | 5712   | BUS TRANS-NMUSD              | 3,000                             | 3,000               | Transportation  |
| 0141011925                           | 5822   | ADMISSIONS                   | 58,420                            | 68,080              | Science Camp Admissions                               |
| GRADE K-6/SCIENCE CAMP/INSTR         |        |                              | 61,420                            | 71,080              |   |
| TOTAL SCIENCE CAMP                   |        |                              | \$ 61,420                         | \$ 71,080           |   |
| SITE 41 - KAISER Total               |        |                              | \$ 145,156                        | \$ 163,443          |   |

# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## Killybrooke Elementary School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                                       |
|--------------------------------------|--------|------------------------------|-----------------------------------|---------------------|--|
| 0142011027                           | 4301   | INSTRUCTIONAL SUPPLIES       | \$ 5,000                          | \$ 7,100            | Pencils, Crayon, Scissors, Glue, etc.                  |
| 0142011027                           | 4350   | GENERAL SUPPLIES             | 19,572                            | 17,948              | Copier Paper, Laminate, Copier Supplies                |
| 0142011027                           | 4401   | EQUIP-NEW NON CAPITAL        | 1,816                             | -                   |  |
| 0142011027                           | 5210   | TRAVEL AND CONFERENCE        | 1,000                             | 500                 | Gate Conference  |
| 0142011027                           | 5865   | MISC OUTSIDE VENDOR          | 2,841                             | 4,000               | Duplications (OCDE, FedEx)                             |
| GRADES K-6/INSTR                     |        |                              | 30,229                            | 29,548              |  |
| 0142051027                           | 4201   | LIBRARY BOOKS                | 4,800                             | 4,800               | Library Books  |
| 0142051027                           | 4350   | GENERAL SUPPLIES             | 533                               | 500                 | Library Supplies                                       |
| GRADES K-6/INSTR LIBR, MEDIA, & TECH |        |                              | 5,333                             | 5,300               |  |
| 0142091027                           | 4325   | REFRESHMENTS-NOT C CATERG    | 412                               | 600                 | Hospitality - Meetings                                 |
| 0142091027                           | 4350   | GENERAL SUPPLIES             | 1,700                             | 2,500               | Envelopes, Paper, Pens, etc.                           |
| 0142091027                           | 5299   | TAXABLE MILEAGE-CERTIFICATED | 2,000                             | 2,000               | Mileage Stipend - Principal                            |
| 0142091027                           | 5611   | EQUIPMENT RENTAL             | 483                               | 469                 | Water Cooler Rental (Culligan)                         |
| 0142091027                           | 5714   | POSTAGE-Warehouse/JE only    | 350                               | 400                 | Summer Mailings and Ongoing Mailings                   |
| 0142091027                           | 5760   | CAMPUS CATERING              | 600                               | 600                 | Meeting Catering - BOY breakfast (First Staff Meeting) |
| 0142091027                           | 5909   | COMMUNICATION STIPEND-CERT   | 600                               | 600                 | Communication Stipend - Principal                      |
| GRADES K-6/SCHOOL ADMIN              |        |                              | 6,145                             | 7,169               |  |
| 0142171027                           | 4356   | HEALTH SUPPLIES              | 445                               | 473                 | Health Supplies (\$1 per student)                      |
| GRADES K-6/HEALTH SERVICES           |        |                              | 445                               | 473                 |  |
| 0142011029                           | 1180   | EXTRA DUTY TEACHER           | 816                               | -                   |  |
| 0142011029                           | 1191   | SUB TEACHER EXCUSED          | 2,194                             | 3,850               | PD and Collaboration Time (22 days \$175 rate)         |
| 0142011029                           | 2910   | STUDENT SUPERVISION ASST     | 360                               | 960                 | Training and Additional Duties                         |
| 0142011029                           | 3XXX   | BENEFITS                     | 805                               | 1,221               | Benefits   |
| SUPPLEMENTAL STAFFING/INSTR          |        |                              | 4,175                             | 6,031               |  |
| UNRESTRICTED RESOURCE UNITS          |        |                              | \$ 46,327                         | \$ 48,521           |  |
|                                      |        |                              |                                   |                     |  |
| 0142011920                           | 5712   | BUS TRANS-NMUSD              | 5,000                             | 5,000               | Transportation   |
| 0142011920                           | 5822   | ADMISSIONS                   | 12,195                            | 12,905              | Field Trip Admissions                                  |
| GRADES K-6/FIELD TRIPS/INSTR         |        |                              | 17,195                            | 17,905              |  |
| TOTAL FIELD TRIPS                    |        |                              | \$ 17,195                         | \$ 17,905           |  |
|                                      |        |                              |                                   |                     |  |
| 0142011925                           | 5712   | BUS TRANS-NMUSD              | 3,000                             | 3,000               | Transportation   |
| 0142011925                           | 5822   | ADMISSIONS                   | 29,440                            | 23,000              | Science Camp Admissions                                |
| GRADE K-6/SCIENCE CAMP/INSTR         |        |                              | 32,440                            | 26,000              |  |
| TOTAL SCIENCE CAMP                   |        |                              | \$ 32,440                         | \$ 26,000           |  |
|                                      |        |                              |                                   |                     |  |
| SITE 42 - KILLYBROOKE Total          |        |                              | \$ 95,962                         | \$ 92,426           |  |

# Lincoln Elementary School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                      |
|--------------------------------------|--------|------------------------------|-----------------------------------|---------------------|---------------------------------------|
| 0143011027                           | 4301   | INSTRUCTIONAL SUPPLIES       | \$ 8,677                          | \$ 10,500           | Classroom Supplies                    |
| 0143011027                           | 4350   | GENERAL SUPPLIES             | 9,619                             | 9,800               | Paper, Office/Playground Supplies     |
| 0143011027                           | 5210   | TRAVEL AND CONFERENCE        | 655                               | 700                 | Conferences (GATE, PAL, PBIS)         |
| 0143011027                           | 5850   | OTHER LICENSES               | 617                               | 640                 | Movie Licenses (Swank)                |
| 0143011027                           | 5865   | MISC OUTSIDE VENDOR          | 1,395                             | 1,000               | Duplications (OCDE, FedEx)            |
| GRADES K-6/INSTR                     |        |                              | 20,963                            | 22,640              |                                       |
| 0143051027                           | 4201   | LIBRARY BOOKS                | 2,800                             | 3,800               | Library Books (\$2,800 Allocation)    |
| 0143051027                           | 4350   | GENERAL SUPPLIES             | 1,300                             | 1,000               | Library Supplies (\$500 Allocation)   |
| GRADES K-6/INSTR LIBR, MEDIA, & TECH |        |                              | 4,100                             | 4,800               |                                       |
| 0143091027                           | 4350   | GENERAL SUPPLIES             | 2,056                             | 2,148               | Office Supplies                       |
| 0143091027                           | 5299   | TAXABLE MILEAGE-CERTIFICATED | 4,000                             | 4,000               | Mileage Stipend - Principal, AP       |
| 0143091027                           | 5611   | EQUIPMENT RENTAL             | 481                               | 481                 | Water Cooler Rental (Culligan)        |
| 0143091027                           | 5714   | POSTAGE-Warehouse/JE only    | 225                               | 240                 | Summer Mailers                        |
| 0143091027                           | 5760   | CAMPUS CATERING              | 755                               | 1,500               | Onsite trainings, lounge supplies     |
| 0143091027                           | 5909   | COMMUNICATION STIPEND-CERT   | 1,200                             | 1,200               | Communication Stipend - Principal, AP |
| GRADES K-6/SCHOOL ADMIN              |        |                              | 8,717                             | 9,569               |                                       |
| 0143171027                           | 4356   | HEALTH SUPPLIES              | 294                               | 336                 | Health Supplies (\$1 per student)     |
| GRADES K-6/HEALTH SERVICES           |        |                              | 294                               | 336                 |                                       |
| UNRESTRICTED RESOURCE UNITS          |        |                              | \$ 34,074                         | \$ 37,345           |                                       |
| 0143011920                           | 5712   | BUS TRANS-NMUSD              | 5,000                             | 5,000               | Field Trip Transportation             |
| 0143011920                           | 5822   | ADMISSIONS                   | 8,425                             | 9,505               | Field Trip Admissions                 |
| GRADES K-6/FIELD TRIPS/INSTR         |        |                              | 13,425                            | 14,505              |                                       |
| TOTAL FIELD TRIPS                    |        |                              | \$ 13,425                         | \$ 14,505           |                                       |
| 0143011925                           | 5712   | BUS TRANS-NMUSD              | 3,000                             | 3,000               | Science Camp Transportation           |
| 0143011925                           | 5822   | ADMISSIONS                   | 19,780                            | 24,840              | Science Camp Admissions               |
| GRADE K-6/SCIENCE CAMP/INSTR         |        |                              | 22,780                            | 27,840              |                                       |
| TOTAL SCIENCE CAMP                   |        |                              | \$ 22,780                         | \$ 27,840           |                                       |
| SITE 43 - LINCOLN Total              |        |                              | \$ 70,279                         | \$ 79,690           |                                       |



## 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

### Mariners Elementary School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                       | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                            |
|------------------------------|--------|------------------------------|-----------------------------------|---------------------|---|
| 0144011027                   | 4301   | INSTRUCTIONAL SUPPLIES       | \$ 33,005                         | \$ 38,832           | Teacher Class Allowance Instructional Items |
| 0144011027                   | 4401   | EQUIP-NEW NON CAPITALIZED    | 4,680                             | -                   |   |
| 0144011027                   | 5850   | OTHER LICENSES               | 542                               | 542                 | Swank Yearly Movie License                  |
| 0144011027                   | 5865   | MISC OUTSIDE VENDOR          | 600                               | 600                 | Duplications (OCDE, FedEx)                  |
| GRADES K-6/INSTR             |        |                              | 38,827                            | 39,974              |   |
| 0144091027                   | 4350   | GENERAL SUPPLIES             | 4,458                             | 4,500               | Open PO Southwest for Office Supplies       |
| 0144091027                   | 5299   | TAXABLE MILEAGE-CERTIFICATED | 4,000                             | 4,000               | Mileage Stipend - Principal, AP             |
| 0144091027                   | 5611   | EQUIPMENT RENTAL             | 1,187                             | 800                 | Water Cooler Rental (Culligan)              |
| 0144091027                   | 5714   | POSTAGE-Warehouse/JE only    | 393                               | 500                 | Summer Mailer Parent Communication          |
| 0144091027                   | 5760   | CAMPUS CATERING              | 800                               | 800                 | Staff and Parent Meetings                   |
| 0144091027                   | 5909   | COMMUNICATION STIPEND-CERT   | 1,200                             | 1,200               | Communication Stipend - Principal, AP       |
| GRADES K-6/SCHOOL ADMIN      |        |                              | 12,038                            | 11,800              |   |
| 0144171027                   | 4356   | HEALTH SUPPLIES              | 555                               | 574                 | Health Supplies (\$1 per student)           |
| GRADES K-6/HEALTH SERVICES   |        |                              | 555                               | 574                 |   |
| 0144091029                   | 1191   | EXTRA DUTY TEACHER           | 1,400                             | 2,100               | Teacher Release (MTSS Data Days)            |
| 0144011029                   | 3XXX   | BENEFITS                     | 316                               | 475                 | Benefits                                    |
| SUPPLEMENTAL STAFFING/INSTR  |        |                              | 1,716                             | 2,575               |   |
| UNRESTRICTED RESOURCE UNITS  |        |                              | \$ 53,136                         | \$ 54,923           |   |
|                              |        |                              |                                   |                     |   |
| 0144011920                   | 5712   | BUS TRANS-NMUSD              | 5,000                             | 5,000               | Transportation                              |
| 0144011920                   | 5822   | ADMISSIONS                   | 15,450                            | 15,945              | Field Trip Admissions                       |
| GRADES K-6/FIELD TRIPS/INSTR |        |                              | 20,450                            | 20,945              |   |
| TOTAL FIELD TRIPS            |        |                              | \$ 20,450                         | \$ 20,945           |   |
|                              |        |                              |                                   |                     |   |
| 0144011925                   | 5712   | BUS TRANS-NMUSD              | 3,000                             | 3,000               | Transportation                              |
| 0144011925                   | 5822   | ADMISSIONS                   | 34,040                            | 31,280              | Science Camp Admissions                     |
| GRADE K-6/SCIENCE CAMP/INSTR |        |                              | 37,040                            | 34,280              |   |
| TOTAL SCIENCE CAMP           |        |                              | \$ 37,040                         | \$ 34,280           |   |
|                              |        |                              |                                   |                     |   |
| SITE 44 - MARINERS Total     |        |                              | \$ 110,626                        | \$ 110,148          |   |

## Newport Coast Elementary School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|--------------------------------------|--------|------------------------------|-----------------------------------|---------------------|---|
| 0146011027                           | 4301   | INSTRUCTIONAL SUPPLIES       | \$ 18,165                         | \$ 19,552           | Instructional Supplies (PE, Playground, Science, Music)             |
| 0146011027                           | 4350   | GENERAL SUPPLIES             | 2,000                             | 2,000               | Classroom Supplies (Paper, Laminator Supplies)                      |
| 0146011027                           | 5210   | TRAVEL AND CONFERENCE        | 400                               | 500                 | GATE Conference   |
| 0146011027                           | 5620   | CONTRACT SERVICES            | 370                               | 500                 | Riso/Laminator Service  |
| 0146011027                           | 5712   | BUS TRANS-NMUSD              | 1,500                             | 1,500               | Class Act Concerts, Battle of the Books                             |
| 0146011027                           | 5865   | MISC OUTSIDE VENDOR          | 970                               | 400                 | Duplications (FedEx, OCDE)  |
| 0146011027                           | 5866   | LICENSE or SOFTWARE FEES     | 3,796                             | 4,000               | IXL License   |
| GRADES K-6/INSTR                     |        |                              | 27,201                            | 28,452              |   |
| 0146051027                           | 4201   | LIBRARY BOOKS                | 3,800                             | 2,800               | Library Books   |
| 0146051027                           | 4350   | GENERAL SUPPLIES             | 700                               | 500                 | Library Supplies  |
| GRADES K-6/INSTR LIBR, MEDIA, & TECH |        |                              | 4,500                             | 3,300               |   |
| 0146091027                           | 4325   | REFRESHMENTS-NOT C CATERG    | 269                               | 200                 | Refreshments for Staff Meetings                                     |
| 0146091027                           | 4350   | GENERAL SUPPLIES             | 7,285                             | 800                 | Office Supplies (Southwest School Supply)                           |
| 0146091027                           | 4361   | CUSTODIAL SUPPLIES           | 200                               | -                   |   |
| 0146091027                           | 5299   | TAXABLE MILEAGE-CERTIFICATED | 2,000                             | 2,000               | Mileage Stipend - Principal   |
| 0146091027                           | 5611   | EQUIPMENT RENTAL             | 350                               | 350                 | Water Cooler Rental (Culligan)                                      |
| 0146091027                           | 5714   | POSTAGE-Warehouse/JE only    | 800                               | 850                 | Mailings (Registration Packets)                                     |
| 0146091027                           | 5760   | CAMPUS CATERING              | 500                               | 500                 | August PD for Certificated Staff                                    |
| 0146091027                           | 5901   | POSTAGE                      | 136                               | 146                 | School Mailings   |
| 0146091027                           | 5909   | COMMUNICATION STIPEND-CERT   | 600                               | 600                 | Communication Stipend - Principal                                   |
| GRADES K-6/SCHOOL ADMIN              |        |                              | 12,140                            | 5,446               |   |
| 0146171027                           | 4356   | HEALTH SUPPLIES              | 469                               | 429                 | Health Supplies (\$1 per student)                                   |
| GRADES K-6/HEALTH SERVICES           |        |                              | 469                               | 429                 |   |
| 0146011029                           | 1191   | SUBSTITUTE TEACHER EXCUSED   | 1,931                             | 1,750               | Observations, Evaluations, State and GATE Testing (10 days @ \$175) |
| 0146011029                           | 3XXX   | BENEFITS                     | 395                               | 396                 | Benefits  |
| SUPPLEMENTAL STAFFING/INSTR          |        |                              | 2,326                             | 2,146               |   |
| UNRESTRICTED RESOURCE UNITS          |        |                              | \$ 46,636                         | \$ 39,773           |   |
| 0146011920                           | 5712   | BUS TRANS-NMUSD              | 5,000                             | 5,000               | Transportation  |
| 0146011920                           | 5822   | ADMISSIONS                   | 13,145                            | 11,840              | Field Trip Admissions   |
| GRADES K-6/FIELD TRIPS/INSTR         |        |                              | 18,145                            | 16,840              |   |
| TOTAL FIELD TRIPS                    |        |                              | \$ 18,145                         | \$ 16,840           |   |
| 0146011925                           | 5712   | BUS TRANS-NMUSD              | 3,000                             | 3,000               | Transportation  |
| 0146011925                           | 5822   | ADMISSIONS                   | 31,280                            | 22,540              | Science Camp Admissions   |
| GRADE K-6/SCIENCE CAMP/INSTR         |        |                              | 34,280                            | 25,540              |   |
| TOTAL SCIENCE CAMP                   |        |                              | \$ 34,280                         | \$ 25,540           |   |
| SITE 46 - NEWPORT COAST Total        |        |                              | \$ 99,061                         | \$ 82,153           |   |

## 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

### Newport Elementary School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                        |
|--------------------------------------|--------|------------------------------|-----------------------------------|---------------------|---|
| 0148011027                           | 4301   | INSTRUCTIONAL SUPPLIES       | \$ 12,030                         | \$ 14,642           | Pencils, Crayons, Notebooks, Glue       |
| 0148011027                           | 4350   | GENERAL SUPPLIES             | 3,548                             | 4,000               | Copy Paper, Laminate, Copier Supplies   |
| 0148011027                           | 5714   | POSTAGE-Warehouse/JE only    | 100                               | -                   |   |
| 0148011027                           | 5850   | OTHER LICENSES               | 544                               | 550                 | Movie Licenses (Swank)                  |
| 0148011027                           | 5865   | MISC OUTSIDE VENDOR          | 3,610                             | 3,119               | Duplications (FedEx, OCDE)              |
| 0148011027                           | 6401   | NEW EQUIP-CAPITAL            | 5,452                             | -                   |   |
| GRADES K-6/INSTR                     |        |                              | 25,284                            | 22,311              |   |
| 0148051027                           | 4201   | LIBRARY BOOKS                | 2,800                             | 4,800               | Library Books                           |
| 0148051027                           | 4350   | GENERAL SUPPLIES             | 500                               | 500                 | Library Supplies                        |
| GRADES K-6/INSTR LIBR, MEDIA, & TECH |        |                              | 3,300                             | 5,300               |   |
| 0148091027                           | 4325   | REFRESHMENTS-NOT C CATERG    | 600                               | 600                 | Light Refreshments for PD days          |
| 0148091027                           | 4350   | GENERAL SUPPLIES             | 1,156                             | 2,835               | Office Supplies                         |
| 0148091027                           | 5299   | TAXABLE MILEAGE-CERTIFICATED | 2,000                             | 2,000               | Mileage Stipend - Principal             |
| 0148091027                           | 5714   | POSTAGE-Warehouse/JE only    | -                                 | 100                 | Summer Mailings                         |
| 0148091027                           | 5909   | COMMUNICATION STIPEND-CERT   | 600                               | 600                 | Communication Stipend - Principal       |
| GRADES K-6/SCHOOL ADMIN              |        |                              | 4,356                             | 6,135               |   |
| 0148171027                           | 4356   | HEALTH SUPPLIES              | 331                               | 339                 | Health Supplies (\$1 per student)       |
| GRADES K-6/HEALTH SERVICES           |        |                              | 331                               | 339                 |   |
| 0148011029                           | 1191   | SUBSTITUTE TEACHER EXCUSED   | 1,114                             | 1,050               | Release Time for Collaboration (6 days) |
| 0148011029                           | 3XXX   | BENEFITS                     | 239                               | 237                 | Benefits                                |
| SUPPLEMENTAL STAFFING/INSTR          |        |                              | 1,353                             | 1,287               |   |
| UNRESTRICTED RESOURCE UNITS          |        |                              | \$ 34,624                         | \$ 35,372           |   |
|                                      |        |                              |                                   |                     |   |
| 0148011920                           | 5712   | BUS TRANS-NMUSD              | 5,000                             | 5,000               | Transportation                          |
| 0148011920                           | 5822   | ADMISSIONS                   | 9,170                             | 9,295               | Field Trip Admissions                   |
| GRADES K-6/FIELD TRIPS/INSTR         |        |                              | 14,170                            | 14,295              |   |
| TOTAL FIELD TRIPS                    |        |                              | \$ 14,170                         | \$ 14,295           |   |
|                                      |        |                              |                                   |                     |   |
| 0148011925                           | 5712   | BUS TRANS-NMUSD              | 3,000                             | 3,000               | Transportation                          |
| 0148011925                           | 5822   | ADMISSIONS                   | 24,380                            | 20,700              | Science Camp Admissions                 |
| GRADE K-6/SCIENCE CAMP/INSTR         |        |                              | 27,380                            | 23,700              |   |
| TOTAL SCIENCE CAMP                   |        |                              | \$ 27,380                         | \$ 23,700           |   |
|                                      |        |                              |                                   |                     |   |
| SITE 48 - NEWPORT EL Total           |        |                              | \$ 76,174                         | \$ 73,367           |   |

## Newport Heights Elementary School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                               |
|--------------------------------------|--------|------------------------------|-----------------------------------|---------------------|--|
| 0149011027                           | 4301   | INSTRUCTIONAL SUPPLIES       | \$ 16,738                         | \$ 17,940           | Classroom Teaching Supplies                    |
| 0149011027                           | 4309   | COMPUTER SUPPLIES (<500.)    | 100                               | 300                 | Computer Supplies (Keyboard, Mouse, Speakers)  |
| 0149011027                           | 4350   | GENERAL SUPPLIES             | 11,125                            | 14,000              | Teacher Supplies                               |
| 0149011027                           | 5620   | CONTRACT SERVICES            | 463                               | -                   |  |
| 0149011027                           | 5850   | OTHER LICENSES               | 603                               | 602                 | Movie Licenses (Swank)                         |
| 0149011027                           | 5865   | MISC OUTSIDE VENDOR          | 3,900                             | 4,000               | Duplications (FedEx, OCDE)                     |
| 0149011027                           | 5901   | POSTAGE                      | 160                               | 160                 | Flat Stanley Mailings                          |
| GRADES K-6/INSTR                     |        |                              | 33,089                            | 37,002              |  |
| 0149051027                           | 4201   | LIBRARY BOOKS                | 4,770                             | 2,800               | Library Books                                  |
| 0149051027                           | 4350   | GENERAL SUPPLIES             | 1,221                             | 500                 | Library Supplies                               |
| GRADES K-6/INSTR LIBR, MEDIA, & TECH |        |                              | 5,991                             | 3,300               |  |
| 0149091027                           | 4325   | REFRESHMENTS-NOT C CATERG    | 700                               | 700                 | Light Refreshments - Welcome Back Appreciation |
| 0149091027                           | 4350   | GENERAL SUPPLIES             | 3,870                             | 3,775               | Office Supplies                                |
| 0149091027                           | 5299   | TAXABLE MILEAGE-CERTIFICATED | 2,000                             | 2,000               | Mileage Stipend - Principal                    |
| 0149091027                           | 5714   | POSTAGE-Warehouse/JE only    | 440                               | 600                 | Registration Mailers                           |
| 0149091027                           | 5760   | CAMPUS CATERING              | 130                               | 900                 | Supplies for Staff Lounge                      |
| 0149091027                           | 5909   | COMMUNICATION STIPEND-CERT   | 600                               | 600                 | Communication Stipend - Principal              |
| GRADES K-6/SCHOOL ADMIN              |        |                              | 7,740                             | 8,575               |  |
| 0149171027                           | 4356   | HEALTH SUPPLIES              | 478                               | 502                 | Health Supplies (\$1 per student)              |
| GRADES K-6/HEALTH SERVICES           |        |                              | 478                               | 502                 |  |
| UNRESTRICTED RESOURCE UNITS          |        |                              | \$ 47,298                         | \$ 49,379           |  |
|                                      |        |                              |                                   |                     |  |
| 0149011920                           | 5712   | BUS TRANS-NMUSD              | 5,000                             | 5,000               | NMUSD Transportation                           |
| 0149011920                           | 5822   | ADMISSIONS                   | 13,165                            | 13,655              | Field Trip Admissions                          |
| GRADES K-6/FIELD TRIPS/INSTR         |        |                              | 18,165                            | 18,655              |  |
| TOTAL FIELD TRIPS                    |        |                              | \$ 18,165                         | \$ 18,655           |  |
|                                      |        |                              |                                   |                     |  |
| 0149011925                           | 5712   | BUS TRANS-NMUSD              | 3,000                             | 3,000               | Transportation                                 |
| 0149011925                           | 5822   | ADMISSIONS                   | 26,680                            | 31,740              | Science Camp Admissions                        |
| GRADE K-6/SCIENCE CAMP/INSTR         |        |                              | 29,680                            | 34,740              |  |
| TOTAL SCIENCE CAMP                   |        |                              | \$ 29,680                         | \$ 34,740           |  |
|                                      |        |                              |                                   |                     |  |
| SITE 49 - NEWPORT HEIGHTS Total      |        |                              | \$ 95,143                         | \$ 102,774          |  |

## 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

### Paularino Elementary School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                    |
|--------------------------------------|--------|------------------------------|-----------------------------------|---------------------|-------------------------------------|
| 0150011027                           | 4301   | INSTRUCTIONAL SUPPLIES       | \$ 13,000                         | \$ 14,000           | Teaching Supplies                   |
| 0150011027                           | 4350   | GENERAL SUPPLIES             | 7,000                             | 8,795               | Paper, Laminate, Classroom Supplies |
| 0150011027                           | 5210   | TRAVEL AND CONFERENCE        | 200                               | 200                 | Gate Conference                     |
| 0150011027                           | 5865   | MISC OUTSIDE VENDOR          | 500                               | 500                 | Duplications (FedEx, OCDE)          |
| GRADES K-6/INSTR                     |        |                              | 20,700                            | 23,495              |                                     |
| 0150051027                           | 4201   | LIBRARY BOOKS                | 5,800                             | 4,800               | Library Books                       |
| 0150051027                           | 4350   | GENERAL SUPPLIES             | 1,080                             | 500                 | Library Supplies                    |
| GRADES K-6/INSTR LIBR, MEDIA, & TECH |        |                              | 6,880                             | 5,300               |                                     |
| 0150091027                           | 4350   | GENERAL SUPPLIES             | 6,240                             | 6,000               | Office Supplies, Toner, Paper       |
| 0150091027                           | 5299   | TAXABLE MILEAGE-CERTIFICATED | 2,000                             | 2,000               | Mileage Stipend - Principal         |
| 0150091027                           | 5611   | EQUIPMENT RENTAL             | 500                               | 750                 | Water Cooler Rental ( Culligan)     |
| 0150091027                           | 5714   | POSTAGE-Warehouse/JE only    | 260                               | 300                 | Summer Mailer                       |
| 0150091027                           | 5901   | POSTAGE                      | 25                                | 25                  | Stamps                              |
| 0150091027                           | 5909   | COMMUNICATION STIPEND-CERT   | 600                               | 600                 | Communication Stipend - Principal   |
| GRADES K-6/SCHOOL ADMIN              |        |                              | 9,625                             | 9,675               |                                     |
| 0150171027                           | 4356   | HEALTH SUPPLIES              | 356                               | 371                 | Health Supplies (\$1 per student)   |
| GRADES K-6/HEALTH SERVICES           |        |                              | 356                               | 371                 |                                     |
| 0150011029                           | 1180   | EXTRA DUTY TEACHER           | 504                               | 453                 | Kindergarten Assessment             |
| 0150011029                           | 3XXX   | BENEFITS                     | 113                               | 116                 | Benefits                            |
| SUPPLEMENTAL STAFFING/INSTR          |        |                              | 617                               | 569                 |                                     |
| UNRESTRICTED RESOURCE UNITS          |        |                              | \$ 38,178                         | \$ 39,410           |                                     |
|                                      |        |                              |                                   |                     |                                     |
| 0150011920                           | 5712   | BUS TRANS-NMUSD              | 5,000                             | 5,000               | Field Trip Transportation           |
| 0150011920                           | 5822   | ADMISSIONS                   | 9,800                             | 9,920               | Field Trip Admissions               |
| GRADES K-6/FIELD TRIPS/INSTR         |        |                              | 14,800                            | 14,920              |                                     |
| TOTAL FIELD TRIPS                    |        |                              | \$ 14,800                         | \$ 14,920           |                                     |
|                                      |        |                              |                                   |                     |                                     |
| 0150011925                           | 5712   | BUS TRANS-NMUSD              | 3,000                             | 3,000               | Science Camp Transportation         |
| 0150011925                           | 5822   | ADMISSIONS                   | 24,380                            | 18,400              | Science Camp Admissions             |
| GRADE K-6/SCIENCE CAMP/INSTR         |        |                              | 27,380                            | 21,400              |                                     |
| TOTAL SCIENCE CAMP                   |        |                              | \$ 27,380                         | \$ 21,400           |                                     |
|                                      |        |                              |                                   |                     |                                     |
| SITE 50 - PAULARINO Total            |        |                              | \$ 80,358                         | \$ 75,730           |                                     |

## Pomona Elementary School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                          |
|--------------------------------------|--------|------------------------------|-----------------------------------|---------------------|---|
| 0151011027                           | 4301   | INSTRUCTIONAL SUPPLIES       | \$ 15,853                         | \$ 12,694           | Classroom Supplies to Support Instruction |
| 0151011027                           | 4309   | COMPUTER SUPPLIES (<500.)    | 200                               | -                   |   |
| 0151011027                           | 4350   | GENERAL SUPPLIES             | 3,900                             | 2,000               | Supplies to Support School Operations     |
| 0151011027                           | 5714   | POSTAGE-Warehouse/JE only    | 200                               | -                   |   |
| 0151011027                           | 5850   | OTHER LICENSES               | 550                               | 550                 | Movie Licenses (Swank)                    |
| 0151011027                           | 5865   | MISC OUTSIDE VENDOR          | 200                               | -                   |   |
| 0151011027                           | 5866   | LICENSE or SOFTWARE FEES     | 840                               | 300                 | FUN HUB                                   |
| GRADES K-6/INSTR                     |        |                              | 21,743                            | 15,544              |   |
| 0151051027                           | 4201   | LIBRARY BOOKS                | 4,800                             | 4,800               | Library Books                             |
| 0151051027                           | 4350   | GENERAL SUPPLIES             | 500                               | 500                 | Library Supplies                          |
| GRADES K-6/INSTR LIBR, MEDIA, & TECH |        |                              | 5,300                             | 5,300               |   |
| 0151091027                           | 4350   | GENERAL SUPPLIES             | 500                               | 500                 | Administrative Supplies                   |
| 0151091027                           | 5299   | TAXABLE MILEAGE-CERTIFICATED | 2,000                             | 2,000               | Mileage Stipend - Principal               |
| 0151091027                           | 5611   | EQUIPMENT RENTAL             | 420                               | 420                 | Water Cooler Rental (Culligan)            |
| 0151091027                           | 5714   | POSTAGE-Warehouse/JE only    | 200                               | 200                 | Summer Mailing                            |
| 0151091027                           | 5865   | MISC OUTSIDE VENDOR          | 400                               | 200                 | Duplications (FedEx, OCDE)                |
| 0151091027                           | 5909   | COMMUNICATION STIPEND-CERT   | 600                               | 600                 | Communication Stipend - Principal         |
| GRADES K-6/SCHOOL ADMIN              |        |                              | 4,120                             | 3,920               |   |
| 0151171027                           | 4356   | HEALTH SUPPLIES              | 290                               | 200                 | Health Supplies (\$1 per student)         |
| GRADES K-6/HEALTH SERVICES           |        |                              | 290                               | 200                 |   |
| 0151011029                           | 2140   | INSTR ASST                   | 579                               | -                   |   |
| 0151011029                           | 2141   | INSTR ASST BILINGUAL         | 524                               | -                   |   |
| 0151011029                           | 3XXX   | BENEFITS                     | 404                               | -                   |   |
| SUPPLEMENTAL STAFFING/INSTR          |        |                              | 1,507                             | -                   |   |
| UNRESTRICTED RESOURCE UNITS          |        |                              | \$ 32,960                         | \$ 24,964           |   |
| 0151011920                           | 5712   | BUS TRANS-NMUSD              | 5,000                             | 5,000               | Field Trip Transportation                 |
| 0151011920                           | 5822   | ADMISSIONS                   | 8,230                             | 4,025               | Field Trip Admissions                     |
| GRADES K-6/FIELD TRIPS/INSTR         |        |                              | 13,230                            | 9,025               |   |
| TOTAL FIELD TRIPS                    |        |                              | \$ 13,230                         | \$ 9,025            |   |
| 0151011925                           | 5712   | BUS TRANS-NMUSD              | 3,000                             | -                   |   |
| 0151011925                           | 5822   | ADMISSIONS                   | 13,340                            | -                   |   |
| GRADE K-6/SCIENCE CAMP/INSTR         |        |                              | 16,340                            | -                   |   |
| TOTAL SCIENCE CAMP                   |        |                              | \$ 16,340                         | \$ -                |   |
| SITE 51 - POMONA Total               |        |                              | \$ 62,530                         | \$ 33,989           |   |

## 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

### Rea Elementary School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description             | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                  |
|--------------------------------------|--------|--------------------------------|-----------------------------------|---------------------|-----------------------------------|
| 0152011027                           | 4301   | INSTRUCTIONAL SUPPLIES         | \$ 9,835                          | \$ 14,858           | Classroom Supplies                |
| 0152011027                           | 4350   | GENERAL SUPPLIES               | 7,409                             | 9,858               | Copier Paper                      |
| 0152011027                           | 5210   | TRAVEL AND CONFERENCE          | 300                               | 600                 | GATE Conference                   |
| 0152011027                           | 5865   | MISC OUTSIDE VENDOR            | 1,000                             | 1,500               | Duplications (FedEx, OCDE)        |
| 0152011027                           | 5866   | LICENSE or SOFTWARE FEES       | 3,339                             | 3,500               | ST Math                           |
| GRADES K-6/INSTR                     |        |                                | 21,883                            | 30,316              |                                   |
| 0152051027                           | 4201   | LIBRARY BOOKS                  | 4,800                             | 4,800               | Library Books                     |
| 0152051027                           | 4350   | GENERAL SUPPLIES               | 500                               | 500                 | Library Supplies                  |
| GRADES K-6/INSTR LIBR, MEDIA, & TECH |        |                                | 5,300                             | 5,300               |                                   |
| 0152091027                           | 4350   | GENERAL SUPPLIES               | 2,112                             | 3,000               | Office Supplies                   |
| 0152091027                           | 5299   | TAXABLE MILEAGE-CERTIFICATED   | 2,000                             | 2,000               | Mileage Stipend - Principal       |
| 0152091027                           | 5611   | EQUIPMENT RENTAL               | 419                               | 419                 | Water Cooler Rental (Culligan)    |
| 0152091027                           | 5714   | POSTAGE-Warehouse/JE only      | 300                               | 300                 | Mailings (Registration, etc.)     |
| 0152091027                           | 5760   | CAMPUS CATERING                | 500                               | 700                 | Reading Rewards (Ice Cream)       |
| 0152091027                           | 5909   | COMMUNICATION STIPEND-CERT     | 600                               | 600                 | Communication Stipend - Principal |
| GRADES K-6/SCHOOL ADMIN              |        |                                | 5,931                             | 7,019               |                                   |
| 0152171027                           | 4356   | HEALTH SUPPLIES                | 346                               | 410                 | Health Supplies (\$1 per student) |
| GRADES K-6/HEALTH SERVICES           |        |                                | 346                               | 410                 |                                   |
| 0152011029                           | 1191   | SUB TEACHER EXCUSED            | 1,050                             | -                   |                                   |
| 0152011029                           | 2140   | INSTRUCTIONAL ASSISTANT        | 947                               | -                   |                                   |
| 0152011029                           | 2141   | INSTRUCTIONAL ASSIST BILINGUAL | 44                                | -                   |                                   |
| 0152011029                           | 2188   | EXTRA DUTY AIDE                | 122                               | -                   |                                   |
| 0152011029                           | 2910   | STUDENT SUPERVISION ASST       | 974                               | -                   |                                   |
| 0152011029                           | 3XXX   | BENEFITS                       | 785                               | -                   |                                   |
| SUPPLEMENTAL STAFFING/INSTR          |        |                                | 3,922                             | -                   |                                   |
| 0152471029                           | 2288   | EXTRA DUTY CLASS SUPPORT       | 226                               | -                   |                                   |
| 0152471029                           | 3XXX   | BENEFITS                       | 21                                | -                   |                                   |
| SUPPLEMENTAL STAFFING/MAINTAINANCE   |        |                                | 247                               | -                   |                                   |
| UNRESTRICTED RESOURCE UNITS          |        |                                | \$ 37,629                         | \$ 43,045           |                                   |
| 0152001920                           | 5712   | BUS TRANS-NMUSD                | 5,000                             | 5,000               | NMUSD Transportation              |
| 0152011920                           | 5822   | ADMISSIONS                     | 9,750                             | 12,700              | Field Trip Admissions             |
| GRADES K-6/FIELD TRIPS/INSTR         |        |                                | 14,750                            | 17,700              |                                   |
| TOTAL FIELD TRIPS                    |        |                                | \$ 14,750                         | \$ 17,700           |                                   |
| 0152011925                           | 5712   | BUS TRANS-NMUSD                | 3,000                             | 3,000               | Transportation                    |
| 0152011925                           | 5822   | ADMISSIONS                     | 21,620                            | 40,020              | Science Camp Admissions           |
| GRADE K-6/SCIENCE CAMP/INSTR         |        |                                | 24,620                            | 43,020              |                                   |
| TOTAL SCIENCE CAMP                   |        |                                | \$ 24,620                         | \$ 43,020           |                                   |
| SITE 52 - REA Total                  |        |                                | \$ 76,999                         | \$ 103,765          |                                   |

## Sonora Elementary School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                                  |
|--------------------------------------|--------|------------------------------|-----------------------------------|---------------------|---|
| 0153011027                           | 4301   | INSTRUCTIONAL SUPPLIES       | \$ 17,987                         | \$ 18,540           | Student Supplies (Music, Art, etc.)               |
| 0153011027                           | 4350   | GENERAL SUPPLIES             | 3,830                             | 4,600               | Lamination Film                                   |
| 0153011027                           | 4355   | COPIER SUPPLIES              | 300                               | 250                 | Ink & Masters for RISO Copier                     |
| 0153011027                           | 5810   | CONSULTANT                   | 860                               | -                   |   |
| 0153011027                           | 5865   | MISC OUTSIDE VENDOR          | 2,040                             | 600                 | Duplications (FedEx, OCDE)                        |
| GRADES K-6/INSTR                     |        |                              | 25,017                            | 23,990              |   |
| 0153051027                           | 4201   | LIBRARY BOOKS                | 4,800                             | 4,800               | Library Books                                     |
| 0153051027                           | 4350   | GENERAL SUPPLIES             | 500                               | 500                 | Library Supplies                                  |
| GRADES K-6/INSTR LIBR, MEDIA, & TECH |        |                              | 5,300                             | 5,300               |   |
| 0153091027                           | 4350   | GENERAL SUPPLIES             | 287                               | 300                 | Office Supplies                                   |
| 0153091027                           | 5299   | TAXABLE MILEAGE-CERTIFICATED | 2,583                             | 2,000               | Mileage Stipend - Principal                       |
| 0153091027                           | 5611   | EQUIPMENT RENTAL             | 405                               | 420                 | Water Cooler Rental (Culligan)                    |
| 0153091027                           | 5714   | POSTAGE-Warehouse/JE only    | 250                               | 250                 | Summer Mailings                                   |
| 0153091027                           | 5760   | CAMPUS CATERING              | 1,371                             | 2,000               | Refreshments (Meetings)                           |
| 0153091027                           | 5901   | POSTAGE                      | -                                 | 140                 | Parent Communications (Stamps)                    |
| 0153091027                           | 5909   | COMMUNICATION STIPEND-CERT   | 775                               | 600                 | Communication Stipend - Principal                 |
| GRADES K-6/SCHOOL ADMIN              |        |                              | 5,671                             | 5,710               |   |
| 0153171027                           | 4356   | HEALTH SUPPLIES              | 376                               | 367                 | Health Supplies (\$1 per student)                 |
| GRADES K-6/HEALTH SERVICES           |        |                              | 376                               | 367                 |   |
| 0153011029                           | 1180   | EXTRA DUTY TEACHER           | 1,158                             | 1,445               | Kindergarten assessments before school            |
| 0153011029                           | 1191   | SUBSTITUTE TEACHER EXCUSED   | 1,575                             | 2,100               | Facilitated planning, Eval meetings, PD (12 days) |
| 0153011029                           | 3XXX   | BENEFITS                     | 621                               | 801                 | Benefits  |
| SUPPLEMENTAL STAFFING/INSTR          |        |                              | 3,354                             | 4,346               |   |
| 0153091029                           | 2488   | EXTRA DUTY CLERICAL          | 1,231                             | -                   |   |
| 0153091029                           | 3XXX   | BENEFITS                     | 425                               | -                   |   |
| SUPPLEMENTAL STAFFING/SA             |        |                              | 1,656                             | -                   |   |
| <b>UNRESTRICTED RESOURCE UNITS</b>   |        |                              | <b>\$ 39,718</b>                  | <b>\$ 39,713</b>    |   |
|                                      |        |                              |                                   |                     |   |
| 0153011920                           | 5712   | BUS TRANS-NMUSD              | 5,000                             | 5,000               | Transportation                                    |
| 0153011920                           | 5822   | ADMISSIONS                   | 10,345                            | 9,915               | Field Trip Admissions                             |
| GRADES K-6/FIELD TRIPS/INSTR         |        |                              | 15,345                            | 14,915              |   |
| <b>TOTAL FIELD TRIPS</b>             |        |                              | <b>\$ 15,345</b>                  | <b>\$ 14,915</b>    |   |
|                                      |        |                              |                                   |                     |   |
| 0153011925                           | 5712   | BUS TRANS-NMUSD              | 3,000                             | 3,000               | Transportation                                    |
| 0153011925                           | 5822   | ADMISSIONS                   | 24,840                            | 21,160              | Science Camp Admissions                           |
| GRADE K-6/SCIENCE CAMP/INSTR         |        |                              | 27,840                            | 24,160              |   |
| <b>TOTAL SCIENCE CAMP</b>            |        |                              | <b>\$ 27,840</b>                  | <b>\$ 24,160</b>    |   |
|                                      |        |                              |                                   |                     |   |
| <b>SITE 53 - SONORA Total</b>        |        |                              | <b>\$ 82,903</b>                  | <b>\$ 78,788</b>    |   |



## 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

### Victoria Elementary School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                                       |
|--------------------------------------|--------|------------------------------|-----------------------------------|---------------------|--|
| 0154011027                           | 4202   | OTHER BOOKS                  | \$ 760                            | \$ 800              | PD summer books  |
| 0154011027                           | 4301   | INSTRUCTIONAL SUPPLIES       | 11,981                            | 12,059              | Classroom supply budget, workroom/copier paper         |
| 0154011027                           | 4309   | COMPUTER SUPPLIES (<500.)    | 200                               | -                   |  |
| 0154011027                           | 4350   | GENERAL SUPPLIES             | 2,183                             | 2,700               | Whiteboards and classroom supplies                     |
| 0154011027                           | 5712   | BUS TRANS-NMUSD              | 1,500                             | 1,500               | Field Trip transportation, Class Act                   |
| 0154011027                           | 5850   | OTHER LICENSES               | 494                               | 500                 | Movie Licenses (Swank)                                 |
| 0154011027                           | 5865   | MISC OUTSIDE VENDOR          | 500                               | 500                 | Duplications (FedEx, OCDE)                             |
| GRADES K-6/INSTR                     |        |                              | 17,618                            | 18,059              |  |
| 0154051027                           | 4201   | LIBRARY BOOKS                | 4,800                             | 4,800               | Library Books  |
| 0154051027                           | 4350   | GENERAL SUPPLIES             | 750                               | 500                 | Library Supplies                                       |
| GRADES K-6/INSTR LIBR, MEDIA, & TECH |        |                              | 5,550                             | 5,300               |  |
| 0154091027                           | 4325   | REFRESHMENTS-NOT C CATERG    | 300                               | 300                 | Water and coffee for parent & VIP's stakeholders/staff |
| 0154091027                           | 4350   | GENERAL SUPPLIES             | 320                               | 650                 | Office Supplies (SCF/Principal)                        |
| 0154091027                           | 5299   | TAXABLE MILEAGE-CERTIFICATED | 2,000                             | 2,000               | Mileage Stipend - Principal                            |
| 0154091027                           | 5611   | EQUIPMENT RENTAL             | 469                               | 500                 | Water Cooler Rental (Culligan)                         |
| 0154091027                           | 5714   | POSTAGE-Warehouse/JE only    | 275                               | 275                 | Parent communications (enrollment, attendance)         |
| 0154091027                           | 5760   | CAMPUS CATERING              | 517                               | 650                 | Light refreshments staff PD                            |
| 0154091027                           | 5909   | COMMUNICATION STIPEND-CERT   | 600                               | 600                 | Communication Stipend - Principal                      |
| GRADES K-6/SCHOOL ADMIN              |        |                              | 4,481                             | 4,975               |  |
| 0154171027                           | 4356   | HEALTH SUPPLIES              | 293                               | 301                 | Health Supplies (\$1 per student)                      |
| GRADES K-6/HEALTH SERVICES           |        |                              | 293                               | 301                 |  |
| 0154011029                           | 1191   | SUBSTITUTE TEACHER EXCUSED   | 4,025                             | 4,025               | PD Sub release days                                    |
| 0154011029                           | 3XXX   | BENEFITS                     | 910                               | 910                 | Benefits   |
| SUPPLEMENTAL STAFFING/INSTR          |        |                              | 4,935                             | 4,935               |  |
| UNRESTRICTED RESOURCE UNITS          |        |                              | \$ 32,877                         | \$ 33,570           |  |
|                                      |        |                              |                                   |                     |  |
| 0154011920                           | 5712   | BUS TRANS-NMUSD              | 5,000                             | 5,000               | Transportation   |
| 0154011920                           | 5822   | ADMISSIONS                   | 8,395                             | 8,175               | Field Trip Admissions                                  |
| GRADES K-6/FIELD TRIPS/INSTR         |        |                              | 13,395                            | 13,175              |  |
| TOTAL FIELD TRIPS                    |        |                              | \$ 13,395                         | \$ 13,175           |  |
|                                      |        |                              |                                   |                     |  |
| 0154011925                           | 5712   | BUS TRANS-NMUSD              | 3,000                             | 3,000               | Transportation   |
| 0154011925                           | 5822   | ADMISSIONS                   | 23,920                            | 18,860              | Science Camp Admissions                                |
| GRADE K-6/SCIENCE CAMP/INSTR         |        |                              | 26,920                            | 21,860              |  |
| TOTAL SCIENCE CAMP                   |        |                              | \$ 26,920                         | \$ 21,860           |  |
|                                      |        |                              |                                   |                     |  |
| SITE 54 - VICTORIA Total             |        |                              | \$ 73,192                         | \$ 68,605           |  |

**Whittier Elementary School**

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                                   |
|--------------------------------------|--------|------------------------------|-----------------------------------|---------------------|--|
| 0155011027                           | 4202   | OTHER BOOKS                  | \$ 2,500                          | \$ -                |  |
| 0155011027                           | 4301   | INSTRUCTIONAL SUPPLIES       | 10,228                            | 11,312              | Supplies for 24 classrooms                         |
| 0155011027                           | 4350   | GENERAL SUPPLIES             | 6,994                             | 8,000               | Paper, Lamination Supplies, rolls for poster maker |
| 0155011027                           | 5210   | TRAVEL AND CONFERENCE        | 1,506                             | 1,500               | Conferences (CUE, CAFE)                            |
| 0155011027                           | 5810   | CONSULTANTS                  | 1,716                             | 2,700               | California Weekly Explorer (4th, 5th, 6th)         |
| 0155011027                           | 5865   | MISC OUTSIDE VENDOR          | 4,153                             | 3,000               | Duplications (FedEx, OCDE)                         |
| GRADES K-6/INSTR                     |        |                              | 27,097                            | 26,512              |  |
| 0155051027                           | 4201   | LIBRARY BOOKS                | 9,800                             | 9,300               | Library Books (\$4,800 English + \$2,500 Spanish)  |
| 0155051027                           | 4350   | GENERAL SUPPLIES             | 1,000                             | 1,000               | Library Supplies (\$500 English + \$500 Spanish)   |
| GRADES K-6/INSTR LIBR, MEDIA, & TECH |        |                              | 10,800                            | 10,300              |  |
| 0155091027                           | 4325   | REFRESHMENTS-NOT C CATERG    | 50                                | 100                 | Light refreshments for staff meetings              |
| 0155091027                           | 4350   | GENERAL SUPPLIES             | 4,618                             | 5,000               | Office supplies, attendance incentives             |
| 0155091027                           | 5299   | TAXABLE MILEAGE-CERTIFICATED | 2,000                             | 2,000               | Mileage Stipend - Principal                        |
| 0155091027                           | 5611   | EQUIPMENT RENTAL             | 732                               | 400                 | Water Cooler Rental (Culligan)                     |
| 0155091027                           | 5714   | POSTAGE-Warehouse/JE only    | 319                               | 350                 | School Mailers                                     |
| 0155091027                           | 5760   | CAMPUS CATERING              | 500                               | 300                 | Light refreshments for staff meetings              |
| 0155091027                           | 5865   | MISC OUTSIDE VENDOR          | 600                               | 1,000               | Duplications (FedEx, OCDE)                         |
| 0155091027                           | 5909   | COMMUNICATION STIPEND-CERT   | 600                               | 600                 | Communication Stipend - Principal                  |
| GRADES K-6/SCHOOL ADMIN              |        |                              | 9,419                             | 9,750               |  |
| 0155171027                           | 4356   | HEALTH SUPPLIES              | 457                               | 454                 | Health Supplies (\$1 per student)                  |
| GRADES K-6/HEALTH SERVICES           |        |                              | 457                               | 454                 |  |
| 0155011029                           | 1191   | SUBSTITUTE TEACHER EXCUSED   | 788                               | 1,750               | Sub Teachers (\$175 per day, 10 days)              |
| 0155011029                           | 3XXX   | BENEFITS                     | 162                               | 396                 | Benefits   |
| SUPPLEMENTAL STAFFING/INSTR          |        |                              | 950                               | 2,146               |  |
| 0155071029                           | 2975   | SCHOOL COMMUNITY FACILITATOR | 220                               | -                   |  |
| 0155071029                           | 2991   | OTHER                        | 123                               | -                   |  |
| 0155071029                           | 3XXX   | BENEFITS                     | 32                                | -                   |  |
| SUPPLEMENTAL STAFFING/OTHER          |        |                              | 375                               | -                   |  |
| 0155091029                           | 2420   | GENERAL ADMIN CLSFD          | 269                               | 733                 | Additional coverage for enrollment                 |
| 0155091029                           | 2488   | EXTRA DUTY CLERICAL          | 536                               | -                   |  |
| 0155091029                           | 3XXX   | BENEFITS                     | 364                               | 268                 | Benefits   |
| SUPPLEMENTAL STAFFING/SCH ADMIN      |        |                              | 1,169                             | 1,001               |  |
| <b>UNRESTRICTED RESOURCE UNITS</b>   |        |                              | <b>\$ 50,267</b>                  | <b>\$ 50,163</b>    |  |
|                                      |        |                              |                                   |                     |  |
| 0155011920                           | 5712   | BUS TRANS-NMUSD              | 5,000                             | 5,000               | Transportation                                     |
| 0155011920                           | 5822   | ADMISSIONS                   | 13,045                            | 12,700              | Field Trip Admissions                              |
| GRADES K-6/FIELD TRIPS/INSTR         |        |                              | 18,045                            | 17,700              |  |
| <b>TOTAL FIELD TRIPS</b>             |        |                              | <b>\$ 18,045</b>                  | <b>\$ 17,700</b>    |  |
|                                      |        |                              |                                   |                     |  |
| 0155011925                           | 5712   | BUS TRANS-NMUSD              | 3,000                             | 3,000               | Transportation                                     |
| 0155011925                           | 5822   | ADMISSIONS                   | 31,740                            | 28,520              | Science Camp Admissions                            |
| GRADE K-6/SCIENCE CAMP/INSTR         |        |                              | 34,740                            | 31,520              |  |
| <b>TOTAL SCIENCE CAMP</b>            |        |                              | <b>\$ 34,740</b>                  | <b>\$ 31,520</b>    |  |
|                                      |        |                              |                                   |                     |  |
| <b>SITE 55 - WHITTIER Total</b>      |        |                              | <b>\$ 103,052</b>                 | <b>\$ 99,383</b>    |  |

## 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

### Wilson Elementary School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                            |
|--------------------------------------|--------|------------------------------|-----------------------------------|---------------------|---|
| 0156011027                           | 4301   | INSTRUCTIONAL SUPPLIES       | \$ 11,000                         | \$ 11,000           | Teacher Supplies                            |
| 0156011027                           | 4350   | GENERAL SUPPLIES             | 4,465                             | 3,500               | Copier Paper, Laminate                      |
| 0156011027                           | 5620   | CONTRACT SERVICES            | 610                               | 651                 | Laminator Maintenance (Acco)                |
| 0156011027                           | 5850   | OTHER LICENSES               | 609                               | 640                 | Movie Licenses (Swank)                      |
| 0156011027                           | 5865   | MISC OUTSIDE VENDOR          | 4,500                             | 4,000               | Duplications (FedEx, OCDE)                  |
| GRADES K-6/INSTR                     |        |                              | 21,184                            | 19,791              |   |
| 0156051027                           | 4201   | LIBRARY BOOKS                | 4,800                             | 4,800               | Library Books                               |
| 0156051027                           | 4350   | GENERAL SUPPLIES             | 5,000                             | 500                 | Library Supplies                            |
| GRADES K-6/INSTR LIBR, MEDIA, & TECH |        |                              | 9,800                             | 5,300               |   |
| 0156091027                           | 4325   | REFRESHMENTS-NOT C CATERG    | 582                               | 1,500               | Light Refreshments (Staff Meetings, Events) |
| 0156091027                           | 4350   | GENERAL SUPPLIES             | 6,284                             | 4,700               | Administrative Office Supplies              |
| 0156091027                           | 5299   | TAXABLE MILEAGE-CERTIFICATED | 2,000                             | 2,000               | Mileage Stipend - Principal                 |
| 0156091027                           | 5601   | RENTAL EXPENSE               | 496                               | 500                 | Rental Chairs (Bakers)                      |
| 0156091027                           | 5611   | EQUIPMENT RENTAL             | 839                               | 840                 | Water Cooler Rental (Culligan)              |
| 0156091027                           | 5714   | POSTAGE-Warehouse/JE only    | 12                                | 50                  | Mass Mailings                               |
| 0156091027                           | 5760   | CAMPUS CATERING              | 344                               | 300                 | Light Refreshments (Staff Meetings)         |
| 0156091027                           | 5909   | COMMUNICATION STIPEND-CERT   | 600                               | 600                 | Communications Stipend - Principal          |
| GRADES K-6/SCHOOL ADMIN              |        |                              | 10,575                            | 10,490              |   |
| 0156171027                           | 4356   | HEALTH SUPPLIES              | 371                               | 323                 | Health Supplies (\$1 per student)           |
| GRADES K-6/HEALTH SERVICES           |        |                              | 371                               | 323                 |   |
| 0156091029                           | 1180   | EXTRA DUTY TEACHER           | 377                               | -                   |   |
| 0156091029                           | 2188   | EXTRA DUTY AID               | 27                                | -                   |   |
| 0156091029                           | 3XXX   | BENEFITS                     | 94                                | -                   |   |
| SUPPLEMENTAL STAFFING/SCH ADMIN      |        |                              | 498                               | -                   |   |
| UNRESTRICTED RESOURCE UNITS          |        |                              | \$ 42,428                         | \$ 35,904           |   |
|                                      |        |                              |                                   |                     |   |
| 0156011920                           | 5712   | BUS TRANS-NMUSD              | 5,000                             | 5,000               | Transportation                              |
| 0156011920                           | 5822   | ADMISSIONS                   | 10,050                            | 9,075               | Field Trip Admissions                       |
| GRADES K-6/FIELD TRIPS/INSTR         |        |                              | 15,050                            | 14,075              |   |
| TOTAL FIELD TRIPS                    |        |                              | \$ 15,050                         | \$ 14,075           |   |
|                                      |        |                              |                                   |                     |   |
| 0156011925                           | 5712   | BUS TRANS-NMUSD              | 3,000                             | 3,000               | Transportation                              |
| 0156011925                           | 5822   | ADMISSIONS                   | 21,620                            | 21,620              | Science Camp Admissions                     |
| GRADE K-6/SCIENCE CAMP/INSTR         |        |                              | 24,620                            | 24,620              |   |
| TOTAL SCIENCE CAMP                   |        |                              | \$ 24,620                         | \$ 24,620           |   |
|                                      |        |                              |                                   |                     |   |
| SITE 56 - WILSON Total               |        |                              | \$ 82,098                         | \$ 74,599           |   |

## Woodland Elementary School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                        |
|--------------------------------------|--------|------------------------------|-----------------------------------|---------------------|---|
| 0134011027                           | 4301   | INSTRUCTIONAL SUPPLIES       | \$ 22,304                         | \$ 17,780           | Teacher Allocation, Playground Supplies |
| 0134011027                           | 4350   | GENERAL SUPPLIES             | 2,600                             | 2,500               | Classroom Supplies                      |
| 0134011027                           | 5620   | CONTRACT SERVICES            | 1,000                             | 1,000               | Flowater Bottle Filler                  |
| 0134011027                           | 5865   | MISC OUTSIDE VENDOR          | 923                               | 1,000               | Duplications (FedEx, OCDE)              |
| GRADES K-6/INSTR                     |        |                              | 26,827                            | 22,280              |   |
| 0134051027                           | 4201   | LIBRARY BOOKS                | 2,800                             | 2,800               | Library Books                           |
| 0134051027                           | 4350   | GENERAL SUPPLIES             | 500                               | 500                 | Library Supplies                        |
| GRADES K-6/INSTR LIBR, MEDIA, & TECH |        |                              | 3,300                             | 3,300               |   |
| 0134091027                           | 4325   | REFRESHMENTS-NOT C CATERG    | 700                               | 300                 | Light Refreshments (Meetings)           |
| 0134091027                           | 4350   | GENERAL SUPPLIES             | 2,000                             | 1,000               | Office Supplies                         |
| 0134091027                           | 5299   | TAXABLE MILEAGE-CERTIFICATED | 2,905                             | 3,000               | Mileage Stipend - Principal, AP         |
| 0134091027                           | 5611   | EQUIPMENT RENTAL             | 500                               | 475                 | Water Cooler Rental (Culligan)          |
| 0134091027                           | 5714   | POSTAGE-Warehouse/JE only    | 350                               | 350                 | Summer Mailings                         |
| 0134091027                           | 5909   | COMMUNICATION STIPEND-CERT   | 872                               | 900                 | Communication Stipend - Principal, AP   |
| GRADES K-6/SCHOOL ADMIN              |        |                              | 7,327                             | 6,025               |   |
| 0134111027                           | 5210   | TRAVEL AND CONFERENCE        | 674                               | 700                 | Counselor Conference (MTSS)             |
| GRADES K-6/GUID & COUNS              |        |                              | 674                               | 700                 |   |
| 0134171027                           | 4356   | HEALTH SUPPLIES              | 455                               | 344                 | Health Supplies (\$1 per student)       |
| GRADES K-6/HEALTH SERVICES           |        |                              | 455                               | 344                 |   |
| 0134011029                           | 1180   | EXTRA DUTY TEACHER           | 824                               | 2,595               | Incoming TK/K Assessments               |
| 0134011029                           | 1191   | SUBSTITUTE TEACHER EXCUSED   | 3,850                             | 875                 | Sub Days (5)                            |
| 0134011029                           | 2188   | EXTRA DUTY AIDE              | 1,613                             | -                   |   |
| 0134011029                           | 3XXX   | BENEFITS                     | 1,644                             | 767                 | Benefits                                |
| SUPPLEMENTAL STAFFING/INSTR          |        |                              | 7,931                             | 4,237               |   |
| 0134111029                           | 1238   | EXTRA DUTY COUNSELOR         | 94                                | -                   |   |
| 0134111029                           | 3XXX   | BENEFITS                     | 21                                | -                   |   |
| SUPPLEMENTAL STAFFING/GUID & COUNS   |        |                              | 115                               | -                   |   |
| <b>UNRESTRICTED RESOURCE UNITS</b>   |        |                              | <b>\$ 46,629</b>                  | <b>\$ 36,886</b>    |   |
| 0134011920                           | 5712   | BUS TRANS-NMUSD              | 5,000                             | 5,000               | Transportation                          |
| 0134011920                           | 5822   | ADMISSIONS                   | 10,075                            | 6,825               | Field Trip Admissions                   |
| GRADES K-6/FIELD TRIPS/INSTR         |        |                              | 15,075                            | 11,825              |   |
| <b>TOTAL FIELD TRIPS</b>             |        |                              | <b>\$ 15,075</b>                  | <b>\$ 11,825</b>    |   |
| <b>SITE 34 - WOODLAND Total</b>      |        |                              | <b>\$ 61,704</b>                  | <b>\$ 48,711</b>    |   |

# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## Ensign Intermediate School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                             | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                                   |
|------------------------------------|--------|------------------------------|-----------------------------------|---------------------|--|
| 0168091018                         | 4330   | GRADUATION SUPPLIES          | \$ 1,237                          | \$ 1,500            | Cap and Gown Allocation                            |
| 0168091018                         | 5865   | MISC OUTSIDE VENDOR          | 1,263                             | 1,000               | Programs, Certificates                             |
| GRADES 7-12/GRADUATION             |        |                              | 2,500                             | 2,500               |  |
| <b>TOTAL GRADUATION SUPPORT</b>    |        |                              | <b>\$ 2,500</b>                   | <b>\$ 2,500</b>     |  |
| 0168011022                         | 5712   | BUS TRANS-NMUSD              | 3,000                             | 3,000               | Transportation                                     |
| MUSEUM OF TOLERANCE/INSTR          |        |                              | 3,000                             | 3,000               |  |
| <b>TOTAL MUSEUM OF TOLERANCE</b>   |        |                              | <b>\$ 3,000</b>                   | <b>\$ 3,000</b>     |  |
| 0168011025                         | 4301   | INSTRUCTIONAL SUPPLIES       | 2,863                             | -                   | Contingency  |
| 0168011025                         | 4399   | CONTINGENCY                  | 130                               | 7,000               |  |
| 0168011025                         | 5620   | CONTRACT SERVICES            | 2,500                             | -                   |  |
| 0168011025                         | 5866   | LICENSE or SOFTWARE FEES     | 1,507                             | -                   |  |
| FINE ARTS/INSTR                    |        |                              | 7,000                             | 7,000               |  |
| <b>TOTAL FINE ARTS</b>             |        |                              | <b>\$ 7,000</b>                   | <b>\$ 7,000</b>     |  |
| 0168011026                         | 4301   | INSTRUCTIONAL SUPPLIES       | 8,450                             | -                   | Contingency  |
| 0168011026                         | 4399   | CONTINGENCY BUDGET           | 425                               | 18,000              |  |
| 0168011026                         | 5301   | DUES AND MEMEBERSHIPS        | 6,125                             | -                   |  |
| ATHLETIC SUPPORT/INSTR             |        |                              | 15,000                            | 18,000              |  |
| <b>TOTAL ATHLETIC SUPPORT</b>      |        |                              | <b>\$ 15,000</b>                  | <b>\$ 18,000</b>    |  |
| 0168011028                         | 4301   | INSTRUCTIONAL SUPPLIES       | 18,715                            | 20,000              | Teaching Supplies (Southwest)                      |
| 0168011028                         | 4350   | GENERAL SUPPLIES             | 3,000                             | 3,000               | Classroom and P.E. Supplies                        |
| 0168011028                         | 4401   | EQUIP-NEW NON CAPITALIZED    | 1,200                             | 1,900               | Whiteboards, Television                            |
| 0168011028                         | 5210   | TRAVEL AND CONFERENCE        | 225                               | 900                 | Teacher Conferences                                |
| 0168011028                         | 5620   | CONTRACT SERVICES            | 900                               | 300                 | Laminator Service (Western Graphix)                |
| 0168011028                         | 5712   | BUS TRANS-NMUSD              | 180                               | 1,500               | Transportation (7th Grade Tour, Afterschool Dance) |
| 0168011028                         | 5713   | CHARTER BUS SERVICE          | 1,320                             | -                   |  |
| 0168011028                         | 5714   | POSTAGE-Warehouse/JE only    | 110                               | -                   |  |
| 0168011028                         | 5810   | CONSULTANTS                  | 722                               | -                   |  |
| 0168011028                         | 5865   | MISC OUTSIDE VENDOR          | 11,500                            | 9,000               | Duplications (OCDE, FedEx)                         |
| 0168011028                         | 5866   | LICENSE or SOFTWARE FEES     | 6,061                             | 6,000               | Listen Wise, Quizzez, Brainpop                     |
| 0168011028                         | 5901   | POSTAGE                      | 120                               | 120                 | Stamps for Student Mailings                        |
| GRADES 7-12/INSTR                  |        |                              | 44,053                            | 42,720              |  |
| 0168091028                         | 4325   | REFRESHMENTS-NOT C CATERG    | 121                               | 200                 | Refreshments for Collaboration                     |
| 0168091028                         | 4350   | GENERAL SUPPLIES             | 4,637                             | 3,200               | Office Supplies, Versa Standing Desk               |
| 0168091028                         | 4355   | COPIER SUPPLIES              | 7,000                             | 7,000               | Copier Paper                                       |
| 0168091028                         | 5210   | TRAVEL AND CONFERENCE        | 629                               | 700                 | Conferences for Administration (ASBWorks, etc..)   |
| 0168091028                         | 5299   | TAXABLE MILEAGE-CERTIFICATED | 7,250                             | 7,250               | Mileage Stipend Principal / AP                     |
| 0168091028                         | 5611   | EQUIPMENT RENTAL             | 350                               | 350                 | Water Cooler Rental (Culligan)                     |
| 0168091028                         | 5714   | POSTAGE-Warehouse/JE only    | 800                               | 900                 | Community Mailings                                 |
| 0168091028                         | 5760   | CAMPUS CATERING              | 5,842                             | 3,000               | Collaboration Meeting Refreshments                 |
| 0168091028                         | 5909   | COMMUNICATION STIPEND-CERT   | 1,800                             | 1,800               | Communications Stipend Principal / AP              |
| GRADES 7-12/SCHOOL ADMIN           |        |                              | 28,429                            | 24,400              |  |
| 0168171028                         | 4356   | HEALTH SUPPLIES              | 924                               | 874                 | Health Supplies (\$1 per student)                  |
| GRADES 7-12/HEALTH SERVICES        |        |                              | 924                               | 874                 |  |
| 0168011029                         | 1180   | EXTRA DUTY TEACHER           | 5,083                             | 6,661               | Summer/School Culture/PLT                          |
| 0168011029                         | 1181   | OTHER SUBSTITUTE             | 415                               | 1,762               | Subs for Period Coverage                           |
| 0168011029                         | 1191   | SUBSTITUTE TEACHER EXCUSED   | 4,775                             | 3,325               | Collaboration or Field Trip Subs (19 days)         |
| 0168011029                         | 3XXX   | BENEFITS                     | 2,276                             | 2,598               | Benefits   |
| SUPPLEMENTAL STAFFING/INSTR        |        |                              | 12,549                            | 14,346              |  |
| 0168091029                         | 2420   | GENERAL ADMIN CLSFD          | 195                               | -                   |  |
| 0168091029                         | 3XXX   | BENEFITS                     | 72                                | -                   |  |
| SUPPLEMENTAL STAFFING/SA           |        |                              | 267                               | -                   |  |
| 0168481029                         | 2288   | EXTRA DUTY CLASS SUPPORT     | 335                               | -                   |  |
| 0168481029                         | 3XXX   | BENEFITS                     | 33                                | -                   |  |
| SUPPLEMENTAL STAFFING/SECURITY     |        |                              | 368                               | -                   |  |
| 0168011031                         | 4301   | INSTRUCTIONAL SUPPLIES       | 1,000                             | 1,000               | CTE Supplies                                       |
| 7-12 CTE/INSTR                     |        |                              | 1,000                             | 1,000               |  |
| <b>UNRESTRICTED RESOURCE UNITS</b> |        |                              | <b>\$ 86,955</b>                  | <b>\$ 83,340</b>    |  |
| <b>SITE 68 ENSIGN Total</b>        |        |                              | <b>\$ 114,455</b>                 | <b>\$ 113,840</b>   |  |

**TeWinkle Middle School**

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                             | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                                     |
|------------------------------------|--------|------------------------------|-----------------------------------|---------------------|--|
| 0172091018                         | 4330   | GRADUATION SUPPLIES          | \$ 1,300                          | \$ 1,300            | Cap and Gown Allocation                              |
| 0172091018                         | 5601   | RENTAL EXPENSE               | 1,200                             | 1,200               | Canopy Rentals                                       |
| GRADES 7-12/GRADUATION             |        |                              | 2,500                             | 2,500               |  |
| <b>TOTAL GRADUATION SUPPORT</b>    |        |                              | <b>\$ 2,500</b>                   | <b>\$ 2,500</b>     |  |
| 0172011022                         | 1191   | SUBSTITUTE TEACHER EXCUSED   | -                                 | 1,050               | Subs to Cover Class for Field Trip                   |
| 0172011022                         | 3XXX   | BENEFITS                     | -                                 | 238                 | Benefits   |
| 0172011022                         | 5712   | BUS TRANS-NMUSD              | 3,000                             | 1,712               | Transportation                                       |
| MUSEUM OF TOLERANCE/INSTR          |        |                              | 3,000                             | 3,000               |  |
| <b>TOTAL MUSEUM OF TOLERANCE</b>   |        |                              | <b>\$ 3,000</b>                   | <b>\$ 3,000</b>     |  |
| 0172021025                         | 4301   | INSTRUCTIONAL SUPPLIES       | 6,182                             | -                   | Contingency  |
| 0172021025                         | 4399   | CONTINGENCY                  | -                                 | 7,000               |  |
| 0172021025                         | 4401   | EQUIP-NEW NON CAPITALIZED    | 818                               | -                   |  |
| FINE ARTS/INSTR                    |        |                              | 7,000                             | 7,000               |  |
| <b>TOTAL FINE ARTS</b>             |        |                              | <b>\$ 7,000</b>                   | <b>\$ 7,000</b>     |  |
| 0172011026                         | 4350   | GENERAL SUPPLIES             | 8,187                             | -                   | Contingency  |
| 0172011026                         | 4399   | CONTINGENCY BUDGET           | -                                 | 18,000              |  |
| 0172011026                         | 4401   | EQUIP-NEW NON CAP            | 958                               | -                   |  |
| 0172011026                         | 5301   | DUES AND MEMBERSHIPS         | 2,575                             | -                   |  |
| 0172011026                         | 5620   | CONTRACT SERVICES            | 3,280                             | -                   |  |
| ATHLETIC SUPPORT/ANCILLARY         |        |                              | 15,000                            | 18,000              |  |
| <b>TOTAL ATHLETIC SUPPORT</b>      |        |                              | <b>\$ 15,000</b>                  | <b>\$ 18,000</b>    |  |
| 0172011028                         | 4301   | INSTRUCTIONAL SUPPLIES       | 6,879                             | 8,379               | Copier paper, Southwest supplies, classroom supplies |
| 0172011028                         | 4309   | COMPUTER SUPPLIES (<500.)    | 556                               | 500                 | Tech supplies for classrooms, speakers, cables       |
| 0172011028                         | 4350   | GENERAL SUPPLIES             | 1,500                             | 1,500               | Classroom, PBIS                                      |
| 0172011028                         | 5865   | MISC OUTSIDE VENDOR          | 1,500                             | 1,500               | Duplications (OCDE, FedEx)                           |
| GRADES 7-12/INSTR                  |        |                              | 10,435                            | 11,879              |  |
| 0172091028                         | 4325   | REFRESHMENTS-NOT C CATERG    | 5,404                             | 5,900               | Light Refreshments (Staff Training)                  |
| 0172091028                         | 4350   | GENERAL SUPPLIES             | 7,637                             | 8,100               | Southwest Supplies, Kyocera                          |
| 0172091028                         | 4401   | EQUI-NEW NON CAP             | 1,422                             | -                   |  |
| 0172091028                         | 5210   | TRAVEL AND CONFERENCE        | 708                               | 700                 | ASB Workshop   |
| 0172091028                         | 5299   | TAXABLE MILEAGE-CERTIFICATED | 4,000                             | 4,000               | Mileage Stipend - Principal, AP                      |
| 0172091028                         | 5601   | RENTAL EXPENSE               | 1,150                             | 1,200               | Future Trojan Night                                  |
| 0172091028                         | 5611   | EQUIPMENT RENTAL             | 2,969                             | 470                 | Water Factory/Culligan Water Cooler                  |
| 0172091028                         | 5620   | CONTRACT SERVICES            | 579                               | 600                 | Laminator Maintenance (ACCO Brand)                   |
| 0172091028                         | 5714   | POSTAGE-Warehouse/JE only    | 673                               | 1,100               | Parent Communications, Report Cards                  |
| 0172091028                         | 5760   | CAMPUS CATERING              | 506                               | -                   |  |
| 0172091028                         | 5810   | CONSULTANTS                  | 614                               | 2,500               | Future Trojan Night                                  |
| 0172091028                         | 5865   | MISC OUTSIDE VENDOR          | 1,500                             | 1,500               | Duplications (OCDE, FedEx)                           |
| 0172091028                         | 5909   | COMMUNICATION STIPEND-CERT   | 1,200                             | 1,200               | Communication Stipend - Principal, AP                |
| GRADES 7-12/SCHOOL ADMIN           |        |                              | 28,362                            | 27,270              |  |
| 0172171028                         | 4356   | HEALTH SUPPLIES              | 514                               | 501                 | Health Supplies (\$1 per student)                    |
| GRADES 7-12/HEALTH SERVICES        |        |                              | 514                               | 501                 |  |
| 0172011029                         | 1180   | EXTRA DUTY TEACHER           | 305                               | 285                 | Future Trojan Night                                  |
| 0172011029                         | 1181   | OTHER SUBSTITUTE             | 130                               | -                   |  |
| 0172011029                         | 1191   | SUBSTITUTE TEACHER EXCUSED   | 700                               | 700                 | Feeder School Visits (4 days)                        |
| 0172011029                         | 3XXX   | BENEFITS                     | 257                               | 221                 | Benefits   |
| SUPPLEMENTAL STAFFING/INSTR        |        |                              | 1,392                             | 1,206               |  |
| 0172091029                         | 2488   | EXTRA DUTY CLERICAL          | 2,293                             | 1,284               | Support for Summer and Evening Events                |
| 0172091029                         | 3XXX   | BENEFITS                     | 557                               | 278                 | Benefits   |
| SUPPLEMENTAL STAFFING/SCHOOL ADMIN |        |                              | 2,850                             | 1,562               |  |
| 0172481029                         | 2288   | EXTRA DUTY CLASS SUPPORT     | 651                               | 815                 | Campus Security for Evening Events                   |
| 0172481029                         | 3XXX   | BENEFITS                     | 61                                | 77                  | Benefits   |
| SUPPLEMENTAL STAFFING/SECURITY     |        |                              | 712                               | 892                 |  |

## 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

### TeWinkle Middle School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                             | Object | Object Description        | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                   |
|------------------------------------|--------|---------------------------|-----------------------------------|---------------------|------------------------------------|
| 0172011031                         | 4301   | INSTRUCTIONAL SUPPLIES    | 1,000                             | 500                 | Consumables and Supplies for CTE   |
|                                    |        | CTE                       | 1,000                             | 500                 |                                    |
| 0172011040                         | 4301   | INSTRUCTIONAL SUPPLIES    | 700                               | 700                 | Math Supplies                      |
|                                    |        | MATH                      | 700                               | 700                 |                                    |
| 0172011042                         | 4301   | INSTRUCTIONAL SUPPLIES    | 300                               | 300                 | Instructional Supplies for Science |
| 0172011042                         | 4342   | SCIENCE SUPPLIES          | 275                               | 275                 | Science Materials                  |
|                                    |        | SCIENCE                   | 575                               | 575                 |                                    |
| 0172011080                         | 4301   | INSTRUCTIONAL SUPPLIES    | 450                               | 450                 | PE Equipment                       |
|                                    |        | PHYSICAL EDUCATION        | 450                               | 450                 |                                    |
| 0172011101                         | 4301   | INSTRUCTIONAL SUPPLIES    | 475                               | 825                 | Language Arts Supplies             |
|                                    |        | LANGUAGE ARTS             | 475                               | 825                 |                                    |
| 0172011103                         | 4301   | INSTRUCTIONAL SUPPLIES    | 125                               | 125                 | English Language Supplies          |
|                                    |        | ENGLISH LANGUAGE LEARNERS | 125                               | 125                 |                                    |
| 0172011121                         | 4301   | INSTRUCTIONAL SUPPLIES    | 500                               | 500                 | Social Studies Supplies            |
|                                    |        | SOCIAL STUDIES            | 500                               | 500                 |                                    |
| 0172011143                         | 4301   | INSTRUCTIONAL SUPPLIES    | 600                               | 600                 | Student Projects Supplies          |
|                                    |        | STUDENT PROJECTS I        | 600                               | 600                 |                                    |
| 0172051146                         | 4301   | INSTRUCTIONAL SUPPLIES    | 200                               | 200                 | Library Materials                  |
|                                    |        | LIBRARY                   | 200                               | 200                 |                                    |
| <b>UNRESTRICTED RESOURCE UNITS</b> |        |                           | <b>\$ 48,890</b>                  | <b>\$ 47,785</b>    |                                    |
| <b>SITE 72 - TEWINKLE Total</b>    |        |                           | <b>\$ 76,390</b>                  | <b>\$ 78,285</b>    |                                    |



## Corona del Mar High School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                           | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale   |
|----------------------------------|--------|------------------------------|-----------------------------------|---------------------|--|
| 0176091018                       | 4330   | GRADUATION SUPPLIES          | \$ 2,637                          | \$ 47,000           | Graduation Allocation  |
| 0176091018                       | 5601   | RENTAL EXPENSE               | 31,263                            | -                   |  |
| 0176091018                       | 5810   | CONSULTANTS                  | 7,100                             | -                   |  |
| 0176091018                       | 5865   | MISC OUTSIDE VENDOR          | 6,000                             | -                   |  |
| GRADES 7-12/GRADUATION           |        |                              | 47,000                            | 47,000              |  |
| <b>TOTAL GRADUATION SUPPORT</b>  |        |                              | <b>\$ 47,000</b>                  | <b>\$ 47,000</b>    |  |
| 0176011022                       | 1191   | SUBSTITUTE TEACHER EXCUSED   | 525                               | -                   | Food for Field Trip<br>Transportation for Museum of Tolerance<br>Admissions to Museum of Tolerance |
| 0176011022                       | 3XXX   | BENEFITS                     | 119                               | -                   |  |
| 0176011022                       | 4325   | REFRESHMENTS-NOT C CATERG    | 2,856                             | 3,500               |  |
| 0176011022                       | 5712   | BUS TRANS-NMUSD              | 7,800                             | 7,800               |  |
| 0176011022                       | 5822   | ADMISSIONS                   | 4,600                             | 4,600               |  |
| MUSEUM OF TOLERANCE/INSTR        |        |                              | 15,900                            | 15,900              |  |
| <b>TOTAL MUSEUM OF TOLERANCE</b> |        |                              | <b>\$ 15,900</b>                  | <b>\$ 15,900</b>    |  |
| 0176021024                       | 4301   | INSTRUCTIONAL SUPPLIES       | 3,174                             | -                   | Contingency  |
| 0176021024                       | 4350   | GENERAL SUPPLIES             | 30,634                            | -                   |  |
| 0176021024                       | 4399   | CONTINGENCY BUDGET           | -                                 | 10,000              |  |
| 0176021024                       | 4401   | EQUIP-NEW NON CAPITALIZED    | 52,996                            | -                   |  |
| 0176021024                       | 5620   | CONTRACT SERVICES            | 690                               | -                   |  |
| BAND-ORCHESTRA/INSTR             |        |                              | 87,494                            | 10,000              |  |
| <b>TOTAL BAND-ORCHESTRA</b>      |        |                              | <b>\$ 87,494</b>                  | <b>\$ 10,000</b>    |  |
| 0176021025                       | 4301   | INSTRUCTIONAL SUPPLIES       | 16,835                            | -                   | Contingency  |
| 0176021025                       | 4350   | GENERAL SUPPLIES             | 9,755                             | -                   |  |
| 0176021025                       | 4399   | CONTINGENCY BUDGET           | 410                               | 27,000              |  |
| FINE ARTS/INSTR                  |        |                              | 27,000                            | 27,000              |  |
| <b>TOTAL FINE ARTS</b>           |        |                              | <b>\$ 27,000</b>                  | <b>\$ 27,000</b>    |  |
| 0176011026                       | 4301   | INSTRUCTIONAL SUPPLIES       | 27,178                            | -                   | Contingency  |
| 0176011026                       | 4350   | GENERAL SUPPLIES             | 20,118                            | -                   |  |
| 0176011026                       | 4399   | CONTINGENCY BUDGET           | 385                               | 108,000             |  |
| 0176011026                       | 4401   | EQUIP-NEW NON CAPITALIZED    | 3,754                             | -                   |  |
| ATHLETIC SUPPORT/INSTR           |        |                              | 51,435                            | 108,000             |  |
| 0176311026                       | 4350   | GENERAL SUPPLIES             | 12,398                            | 65,000              | Football Safety Gear & Ref Fees  |
| 0176311026                       | 4401   | EQUIP-NEW NON CAPITALIZED    | 6,869                             | -                   | Newport Orthopedic Institute (NOI)   |
| 0176311026                       | 5620   | CONTRACT SERVICES            | 58,802                            | -                   |  |
| 0176311026                       | 5810   | CONSULTANTS                  | 112,500                           | 170,000             |  |
| 0176311026                       | 6401   | NEW EQUIP - CAPITALIZED      | 10,423                            | -                   |  |
| ATHLETIC SUPPORT/ANCILLARY       |        |                              | 200,992                           | 235,000             |  |
| 0176471026                       | 4350   | GENERAL SUPPLIES             | 1,273                             | -                   |  |
| ATHLETIC SUPPORT/MO              |        |                              | 1,273                             | -                   |  |
| <b>TOTAL ATHLETIC SUPPORT</b>    |        |                              | <b>\$ 253,700</b>                 | <b>\$ 343,000</b>   |  |
| 0176011028                       | 4301   | INSTRUCTIONAL SUPPLIES       | 25,176                            | 25,000              | Teacher Supplies (Manipulatives, Compasses, etc.)  |
| 0176011028                       | 4350   | GENERAL SUPPLIES             | 9,852                             | 10,000              | General Classroom Supplies (Pens, Folders, etc.)   |
| 0176011028                       | 4401   | EQUIP-NEW NON CAPITALIZED    | 2,539                             | 3,000               | Equipment Updates/Repairs  |
| 0176011028                       | 5210   | TRAVEL AND CONFERENCE        | 683                               | 2,300               | Professional Conferences for Teachers, All AP, CATE  |
| 0176011028                       | 5301   | DUES AND MEMBERSHIPS         | 1,000                             | 500                 | Professional Memberships, College Board  |
| 0176011028                       | 5712   | BUS TRANS-NMUSD              | 3,597                             | 6,500               | Academic Field Trips   |
| 0176011028                       | 5810   | CONSULTANTS                  | 1,250                             | 1,500               | Classroom Speakers, AP and Animation Presentations   |
| 0176011028                       | 5850   | OTHER LICENSES               | 723                               | 900                 | Movie Licenses (Swank)   |
| 0176011028                       | 5865   | MISC OUTSIDE VENDOR          | 39,130                            | 45,000              | Duplications (OCDE, FedEx)   |
| 0176011028                       | 5866   | LICENSE or SOFTWARE FEES     | 16,489                            | 20,000              | Software/Licenses (Jstor, Padlet, etc.)  |
| GRADES 7-12/INSTR                |        |                              | 100,439                           | 114,700             |  |
| 0176091028                       | 4350   | GENERAL SUPPLIES             | 17,937                            | 18,000              | General Office Supplies (Pens, Folders, etc.)  |
| 0176091028                       | 5299   | TAXABLE MILEAGE-CERTIFICATED | 16,250                            | 16,250              | Mileage Stipend - Principals & APs   |
| 0176091028                       | 5620   | CONTRACT SERVICES            | 7,786                             | 1,000               | Service Providers (Audio Service LRC)  |
| 0176091028                       | 5714   | POSTAGE-Warehouse/JE only    | 2,500                             | 3,000               | Community and Parent Communications  |
| 0176091028                       | 5760   | CAMPUS CATERING              | 813                               | 1,000               | Light Refreshments (Staff Meetings)  |
| 0176091028                       | 5865   | MISC OUTSIDE VENDOR          | 356                               | 11,000              | Duplications (OCDE, FedEx)   |
| 0176091028                       | 5901   | POSTAGE                      | 291                               | 500                 | Community and Parent Communications  |
| 0176091028                       | 5909   | COMMUNICATION STIPEND-CERT   | 3,000                             | 3,000               | Communication Stipend - Principals & APs   |
| GRADES 7-12/SCHOOL ADMIN         |        |                              | 48,933                            | 53,750              |  |



# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## Corona del Mar High School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                                | Object | Object Description                | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|---------------------------------------|--------|-----------------------------------|-----------------------------------|---------------------|---|
| 0176111028                            | 4350   | GENERAL SUPPLIES                  | 2,000                             | 2,000               | Office Supplies for Counseling Office                   |
|                                       |        | GRADES 7-12/GUIDANCE & COUNSELING | 2,000                             | 2,000               |   |
| 0176171028                            | 4356   | HEALTH SUPPLIES                   | 2,042                             | 2,108               | Health Supplies (\$1 per student)                       |
|                                       |        | GRADES 7-12/HEALTH SERVICES       | 2,042                             | 2,108               |   |
| 0176011029                            | 1180   | EXTRA DUTY TEACHER                | 19,165                            | 16,669              | Adjunct Opportunities for Teachers                      |
| 0176011029                            | 1181   | OTHER SUBSTITUTE                  | 7,301                             | 5,968               | Teacher Period Coverage Absences - No Sub Available     |
| 0176011029                            | 1191   | SUBSTITUTE TEACHER EXCUSED        | 3,150                             | 2,625               | Teacher Attendance at Conferences/Meetings              |
| 0176011029                            | 2188   | EXTRA DUTY AIDE                   | 1,884                             | -                   |   |
| 0176011029                            | 3XXX   | BENEFITS                          | 6,920                             | 5,538               | Benefits  |
|                                       |        | SUPPLEMENTAL STAFFING/INSTR       | 38,420                            | 30,800              |   |
| 0176111029                            | 1238   | EXTRA DUTY COUNSELOR              | 1,863                             | -                   |   |
| 0176111029                            | 3XXX   | BENEFITS                          | 421                               | -                   |   |
|                                       |        | SUPPLEMENTAL STAFFING/GS          | 2,284                             | -                   |   |
| 0176481029                            | 2288   | EXTRA DUTY CLASS SUPPORT          | 206                               | -                   |   |
| 0176481029                            | 3XXX   | BENEFITS                          | 21                                | -                   |   |
|                                       |        | SUPPLEMENTAL STAFFING/SECURITY    | 227                               | -                   |   |
| 0176011031                            | 4301   | INSTRUCTIONAL SUPPLIES            | 1,000                             | 1,500               | CTE Classroom Supplies                                  |
| 0176011031                            | 4350   | GENERAL SUPPLIES                  | 1,200                             | -                   |   |
|                                       |        | CTE                               | 2,200                             | 1,500               |   |
| 0176011040                            | 4301   | INSTRUCTIONAL SUPPLIES            | 3,000                             | 3,000               | Math Classroom Supplies                                 |
|                                       |        | MATH                              | 3,000                             | 3,000               |   |
| 0176011042                            | 4301   | INSTRUCTIONAL SUPPLIES            | 2,250                             | 2,000               | Teaching Supplies for Science Classroom                 |
| 0176011042                            | 4342   | SCIENCE SUPPLIES                  | 8,974                             | 7,000               | Science Supplies (Chemicals, Lab Equipment, etc.)       |
|                                       |        | SCIENCE                           | 11,224                            | 9,000               |   |
| 0176021050                            | 4301   | INSTRUCTIONAL SUPPLIES            | 5,013                             | 5,000               | Teacher Classroom Supplies (Paint, Brushes, Clay, etc.) |
|                                       |        | ARTS & CRAFTS                     | 5,013                             | 5,000               |   |
| 0176021060                            | 4301   | INSTRUCTIONAL SUPPLIES            | 1,887                             | 2,500               | Teacher Classroom Supplies                              |
| 0176021060                            | 4350   | GENERAL SUPPLIES                  | 1,918                             | 500                 | Teacher Classroom Supplies                              |
| 0176021060                            | 4401   | EQUIP-NEW NON CAPITALIZED         | 1,314                             | -                   |   |
| 0176021060                            | 5620   | CONTRACT SERVICES                 | 509                               | 2,000               | Instrument Repair                                       |
|                                       |        | MUSIC                             | 5,628                             | 5,000               |   |
| 0176011071                            | 4301   | INSTRUCTIONAL SUPPLIES            | -                                 | 2,120               | Industrial Arts Classroom Supplies                      |
|                                       |        | INDUSTRIAL ARTS                   | -                                 | 2,120               |   |
| 0176011081                            | 4301   | INSTRUCTIONAL SUPPLIES            | 2,281                             | 2,500               | Updated PE Supplies                                     |
| 0176011081                            | 4401   | EQUIP-NEW NON CAPITALIZED         | 728                               | -                   | Updated PE Supplies                                     |
|                                       |        | PE/SAFTEY ED                      | 3,009                             | 2,500               |   |
| 0176011100                            | 4301   | INSTRUCTIONAL SUPPLIES            | 3,500                             | 3,000               | Foreign Language Classroom Supplies                     |
|                                       |        | FOREIGN LANGUAGE                  | 3,500                             | 3,000               |   |
| 0176011102                            | 4301   | INSTRUCTIONAL SUPPLIES            | 5,000                             | 4,000               | English Classroom Supplies                              |
|                                       |        | ENGLISH                           | 5,000                             | 4,000               |   |
| 0176021105                            | 4301   | INSTRUCTIONAL SUPPLIES            | 2,000                             | 2,000               | Drama Supplies  |
|                                       |        | DRAMA                             | 2,000                             | 2,000               |   |
| 0176011121                            | 4301   | INSTRUCTIONAL SUPPLIES            | 3,500                             | 3,000               | Social Studies Classroom Supplies                       |
|                                       |        | SOCIAL STUDIES                    | 3,500                             | 3,000               |   |
| 0176051146                            | 4201   | LIBRARY BOOKS                     | 2,419                             | 2,000               | Library Books   |
| 0176051146                            | 4301   | INSTRUCTIONAL SUPPLIES            | 500                               | 500                 | Library Supplies (Tape, Markers, etc.)                  |
|                                       |        | LIBRARY                           | 2,919                             | 2,500               |   |
| <b>UNRESTRICTED RESOURCE UNITS</b>    |        |                                   | <b>\$ 241,338</b>                 | <b>\$ 245,978</b>   |   |
| <b>SITE 76 - CORONA DEL MAR Total</b> |        |                                   | <b>\$ 672,432</b>                 | <b>\$ 688,878</b>   |   |

## Costa Mesa High School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo     | Object | Object Description               | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                                |
|------------|--------|----------------------------------|-----------------------------------|---------------------|---|
| 0177091018 | 4330   | GRADUATION SUPPLIES              | \$ 8,370                          | \$ 8,370            | Graduation Allocation                           |
|            |        | GRADES 7-12/GRADUATION           | 8,370                             | 8,370               |   |
|            |        | <b>TOTAL GRADUATION SUPPORT</b>  | <b>\$ 8,370</b>                   | <b>\$ 8,370</b>     |   |
| 0177011022 | 4325   | REFRESHMENTS-NOT C CATERG        | 2,400                             | 2,400               | Food for Field Trip                             |
| 0177011022 | 5712   | BUS TRANS-NMUSD                  | 5,400                             | 5,400               | Transportation for Museum of Tolerance          |
| 0177011022 | 5822   | ADMISSIONS                       | 3,200                             | 3,200               | Admissions to Museum of Tolerance               |
|            |        | MUSEUM OF TOLERANCE/INSTR        | 11,000                            | 11,000              |   |
|            |        | <b>TOTAL MUSEUM OF TOLERANCE</b> | <b>\$ 11,000</b>                  | <b>\$ 11,000</b>    |   |
| 0177021024 | 4301   | INSTRUCTIONAL SUPPLIES           | 4,500                             | -                   |   |
| 0177021024 | 4350   | GENERAL SUPPLIES                 | 9,000                             | -                   |   |
| 0177021024 | 4399   | CONTINGENCY BUDGET               | -                                 | 10,000              | Contingency                                     |
| 0177021024 | 5620   | CONTRACT SERVICES                | 5,500                             | -                   |   |
|            |        | BAND-ORCHESTRA/INSTR             | 19,000                            | 10,000              |   |
|            |        | <b>TOTAL BAND-ORCHESTRA</b>      | <b>\$ 19,000</b>                  | <b>\$ 10,000</b>    |   |
| 0177021025 | 4301   | INSTRUCTIONAL SUPPLIES           | 20,000                            | -                   |   |
| 0177021025 | 4399   | CONTINGENCY BUDGET               | 3,196                             | 27,000              | Contingency                                     |
| 0177021025 | 4401   | EQUIP-NEW NON CAPITALIZED        | 1,000                             | -                   |   |
| 0177021025 | 5810   | CONSULTANTS                      | 550                               | -                   |   |
| 0177021025 | 5850   | OTHER LICENSES                   | 2,254                             | -                   |   |
|            |        | FINE ARTS SUPPORT/INSTR          | 27,000                            | 27,000              |   |
|            |        | <b>TOTAL FINE ARTS</b>           | <b>\$ 27,000</b>                  | <b>\$ 27,000</b>    |   |
| 0177011026 | 4399   | CONTINGENCY BUDGET               | -                                 | 108,000             | Contingency                                     |
| 0177011026 | 5301   | DUES AND MEMBERSHIPS             | 9,575                             | -                   |   |
|            |        | ATHLETIC SUPPORT/INSTR           | 9,575                             | 108,000             |   |
| 0177311026 | 4350   | GENERAL SUPPLIES                 | 52,571                            | -                   |   |
| 0177311026 | 4401   | EQUIP-NEW NON CAPITALIZED        | 23,154                            | -                   |   |
| 0177311026 | 5601   | RENTAL EXPENSE                   | 700                               | -                   |   |
| 0177311026 | 5620   | CONTRACT SERVICES                | 65,000                            | 65,000              | Arbiter (Ref Pay), Football Safety Gear         |
| 0177311026 | 5810   | CONSULTANTS                      | 75,000                            | 83,000              | Newport Orthopedic Institute                    |
|            |        | ATHLETIC SUPPORT/ANCILLARY       | 216,425                           | 148,000             |   |
|            |        | <b>TOTAL ATHLETIC SUPPORT</b>    | <b>\$ 226,000</b>                 | <b>\$ 256,000</b>   |   |
| 0177011028 | 4301   | INSTRUCTIONAL SUPPLIES           | 18,383                            | 22,000              | Southwest School Supply, Perma Bound            |
| 0177011028 | 4340   | TESTS/SCORING                    | 3,000                             | 2,000               | PSAT  |
| 0177011028 | 4350   | GENERAL SUPPLIES                 | 16,582                            | 20,000              | Supplemental Supplies                           |
| 0177011028 | 5210   | TRAVEL AND CONFERENCE            | 8,525                             | 6,000               | Professional Development, AP, Canva, WEB        |
| 0177011028 | 5301   | DUES AND MEMBERSHIPS             | 1,925                             | 2,200               | NJHS, NHS, MU Alpha, Mock Trial Program Fees    |
| 0177011028 | 5620   | CONTRACT SERVICES                | 500                               | 1,000               | Piano Tuning                                    |
| 0177011028 | 5712   | BUS TRANS-NMUSD                  | 11,000                            | 16,200              | Field Trips                                     |
| 0177011028 | 5810   | CONSULTANTS                      | 10,000                            | 10,000              | Institute for Conservation Research & Education |
| 0177011028 | 5822   | ADMISSIONS                       | 700                               | 1,000               | Riverside Art Admissions                        |
| 0177011028 | 5850   | OTHER LICENSES                   | 750                               | 786                 | Movie Licenses (Swank)                          |
| 0177011028 | 5865   | MISC OUTSIDE VENDOR              | 7,800                             | 10,000              | Duplications (OCDE, FedEx)                      |
|            |        | GRADES 7-12/INSTR                | 79,165                            | 91,186              |   |
| 0177091028 | 4325   | REFRESHMENTS-NOT C CATERG        | 3,861                             | 5,000               | Meetings  |
| 0177091028 | 4350   | GENERAL SUPPLIES                 | 11,682                            | 15,000              | Sheet Protectors, Clip Boards, Binder Dividers  |
| 0177091028 | 5210   | TRAVEL AND CONFERENCE            |                                   | 2,500               | Professional Development WEB, CABA              |
| 0177091028 | 5299   | TAXABLE MILEAGE-CERTIFICATED     | 16,250                            | 16,250              | Mileage Stipend - Principals & APs              |
| 0177091028 | 5601   | RENTAL EXPENSE                   | 821                               | -                   | Tables for Testing                              |
| 0177091028 | 5714   | POSTAGE-Warehouse/JE only        | 2,124                             | 3,926               | Registration, Nurse, Counseling, SAN            |
| 0177091028 | 5760   | CAMPUS CATERING                  | 13,109                            | 8,000               | Meetings & New Teacher Lunches                  |
| 0177091028 | 5865   | MISC OUTSIDE VENDOR              | 1,600                             | 1,500               | Duplications (OCDE, FedEx)                      |
| 0177091028 | 5909   | COMMUNICATION STIPEND-CERT       | 3,000                             | 3,000               | Communications Stipend - Principals & APs       |
|            |        | GRADES 7-12/SCHOOL ADMIN         | 52,447                            | 55,176              |   |
| 0177171028 | 4356   | HEALTH SUPPLIES                  | 1,761                             | 1,731               | Health Supplies (\$1 per student)               |
|            |        | GRADES 7-12/HEALTH SERVICES      | 1,761                             | 1,731               |   |

# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## Costa Mesa High School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description             | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                                 |
|--------------------------------------|--------|--------------------------------|-----------------------------------|---------------------|--|
| 0177011029                           | 1180   | EXTRA DUTY TEACHER             | 18,068                            | 8,199               | Afterschool Meetings (158 hrs.)                  |
| 0177011029                           | 1181   | OTHER SUBSTITUTE               | 273                               | -                   | Sub Coverage (44 hrs.)                           |
| 0177011029                           | 1191   | SUBSTITUTE TEACHER EXCUSED     | 8,925                             | 8,225               | Site Visits, Field Trips, PD - 47 Sub Days       |
| 0177011029                           | 3XXX   | BENEFITS                       | 5,993                             | 3,657               | Benefits   |
| SUPPLEMENTAL STAFFING/INSTR          |        |                                | 33,259                            | 20,081              |  |
| 0177091029                           | 2420   | GENERAL ADMINISTRATION CLASSIF | 212                               | -                   | Overtime for Attendance at SSC Meetings (4 hrs.) |
| 0177091029                           | 2488   | GENERAL ADMINISTRATION CLASSIF | 562                               | -                   | Overtime Support (10 hrs.)                       |
| 0177091029                           | 3XXX   | BENEFITS                       | 27                                | -                   | Benefits   |
| SUPPLEMENTAL STAFFING/ADMIN          |        |                                | 801                               | -                   |  |
| 0177111029                           | 1238   | EXTRA DUTY COUNSELOR           | 3,328                             | 2,854               | Attendance at Evening Events (55 hrs.)           |
| 0177111029                           | 2225   | COUNSELING ASSISTANT           | 492                               | -                   |  |
| 0177111029                           | 3XXX   | BENEFITS                       | 797                               | 626                 | Benefits   |
| SUPPLEMENTAL STAFFING/GUID & COUNS   |        |                                | 4,617                             | 3,480               |  |
| 0177131029                           | 1248   | EXTRA DUTY PSYCHOLOGIST        | 500                               | 415                 | Attendance at Evening Events (8 hrs.)            |
| 0177131029                           | 3XXX   | BENEFITS                       | 107                               | 91                  | Benefits   |
| SUPPLEMENTAL STAFFING/PSYCH SERVICES |        |                                | 607                               | 506                 |  |
| 0177481029                           | 2288   | EXTRA DUTY CLASS SUPPORT       | 7,325                             | 5,477               | Overtime for Security at Evening Events          |
| 0177481029                           | 3XXX   | BENEFITS                       | 674                               | 516                 | Benefits   |
| SUPPLEMENTAL STAFFING/SECURITY       |        |                                | 7,999                             | 5,993               |  |
| 0177011031                           | 4350   | GENERAL SUPPLIES               | 1,000                             | 1,000               | CTE Supplies                                     |
| 0177011031                           | 5620   | CONTRACT SERVICES              | 1,000                             | 1,000               | CTE Contract Services                            |
| CTE                                  |        |                                | 2,000                             | 2,000               |  |
| 0177011040                           | 4301   | INSTRUCTIONAL SUPPLIES         | 2,500                             | 2,500               | Math Supplies                                    |
| MATH                                 |        |                                | 2,500                             | 2,500               |  |
| 0177011042                           | 4342   | SCIENCE SUPPLIES               | 9,000                             | 9,000               | Science Supplies                                 |
| SCIENCE                              |        |                                | 9,000                             | 9,000               |  |
| 0177021050                           | 4301   | INSTRUCTIONAL SUPPLIES         | 800                               | 800                 | Arts & Crafts Supplies                           |
| ARTS & CRAFTS                        |        |                                | 800                               | 800                 |  |
| 0177011051                           | 4301   | INSTRUCTIONAL SUPPLIES         | 800                               | 800                 | Ceramics Supplies                                |
| CERAMICS                             |        |                                | 800                               | 800                 |  |
| 0177011052                           | 4301   | INSTRUCTIONAL SUPPLIES         | 800                               | 800                 | Photography Supplies                             |
| PHOTOGRAPHY                          |        |                                | 800                               | 800                 |  |
| 0177021060                           | 4301   | INSTRUCTIONAL SUPPLIES         | 800                               | 800                 | Middle School Music Supplies                     |
| MUSIC                                |        |                                | 800                               | 800                 |  |
| 0177011062                           | 4301   | INSTRUCTIONAL SUPPLIES         | 800                               | 800                 | Music Supplies                                   |
| MUSIC/INSTRUMENTAL                   |        |                                | 800                               | 800                 |  |
| 0177011063                           | 4301   | INSTRUCTIONAL SUPPLIES         | 800                               | 800                 | Choral Supplies                                  |
| CHORAL MUSIC                         |        |                                | 800                               | 800                 |  |
| 0177011080                           | 4301   | INSTRUCTIONAL SUPPLIES         | 800                               | 800                 | Physical Ed Supplies                             |
| PHYSICAL ED                          |        |                                | 800                               | 800                 |  |
| 0177011100                           | 4301   | INSTRUCTIONAL SUPPLIES         | 800                               | 500                 | Foreign Language Supplies                        |
| FOREIGN LANGUAGE                     |        |                                | 800                               | 500                 |  |
| 0177011102                           | 4301   | INSTRUCTIONAL SUPPLIES         | 2,000                             | 2,000               | English Supplies                                 |
| ENGLISH                              |        |                                | 2,000                             | 2,000               |  |
| 0177011103                           | 4301   | INSTRUCTIONAL SUPPLIES         | 800                               | 600                 | ELL Supplies                                     |
| ELL/ENGLISH LANGUAGE LEARNER         |        |                                | 800                               | 600                 |  |
| 0177021105                           | 4301   | INSTRUCTIONAL SUPPLIES         | 1,200                             | 1,200               | Drama Supplies                                   |
| DRAMA                                |        |                                | 1,200                             | 1,200               |  |
| 0177011121                           | 4301   | INSTRUCTIONAL SUPPLIES         | 1,250                             | 1,250               | Social Studies Supplies                          |
| SOCIAL STUDIES                       |        |                                | 1,250                             | 1,250               |  |
| 0177011123                           | 4301   | INSTRUCTIONAL SUPPLIES         | 1,250                             | 1,250               | Social Science Supplies                          |
| SOCIAL SCIENCE                       |        |                                | 1,250                             | 1,250               |  |
| 0177051146                           | 4201   | LIBRARY BOOKS                  | 1,484                             | 1,500               | Library Books                                    |
| LIBRARY                              |        |                                | 1,484                             | 1,500               |  |
| UNRESTRICTED RESOURCE UNITS          |        |                                | \$ 208,540                        | \$ 205,553          |  |
| SITE 77 - COSTA MESA Total           |        |                                | \$ 499,910                        | \$ 517,923          |  |

## Estancia High School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                                | Object | Object Description        | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|---------------------------------------|--------|---------------------------|-----------------------------------|---------------------|---|
| 0178091018                            | 4330   | GRADUATION SUPPLIES       | \$ 1,547                          | \$ 5,000            | Graduation Allocation   |
| 0178091018                            | 5601   | RENTAL EXPENSE            | 3,453                             | -                   |   |
| GRADES 7-12/GRADUATION                |        |                           | 5,000                             | 5,000               |   |
| <b>TOTAL GRADUATION SUPPORT</b>       |        |                           | <b>\$ 5,000</b>                   | <b>\$ 5,000</b>     |   |
| 0178011022                            | 4325   | REFRESHMENTS-NOT C CATERG | 2,160                             | 2,160               | Food for Field Trip   |
| 0178011022                            | 5712   | BUS TRANS-NMUSD           | 4,800                             | 4,800               | Transportation for Museum of Tolerance                                  |
| 0178011022                            | 5822   | ADMISSIONS                | 2,840                             | 2,840               | Admission to Museum of Tolerance  |
| MUSEUM OF TOLERANCE/INSTR             |        |                           | 9,800                             | 9,800               |   |
| <b>TOTAL MUSEUM OF TOLERANCE</b>      |        |                           | <b>\$ 9,800</b>                   | <b>\$ 9,800</b>     |   |
| 0178021024                            | 4301   | INSTRUCTIONAL SUPPLIES    | 1,981                             | -                   | Contingency   |
| 0178021024                            | 4399   | CONTINGENCY BUDGET        | 1,565                             | 10,000              |   |
| 0178021024                            | 4401   | EQUIP-NEW NON CAPITALIZED | 1,277                             | -                   |   |
| 0178021024                            | 5822   | ADMISSIONS                | 5,177                             | -                   |   |
| BAND-ORCHESTRA/INSTR                  |        |                           | 10,000                            | 10,000              |   |
| <b>TOTAL BAND-ORCHESTRA</b>           |        |                           | <b>\$ 10,000</b>                  | <b>\$ 10,000</b>    |   |
| 0178021025                            | 4301   | INSTRUCTIONAL SUPPLIES    | 11,787                            | -                   | Contingency   |
| 0178021025                            | 4399   | CONTINGENCY BUDGET        | -                                 | 20,000              |   |
| 0178021025                            | 4401   | EQU-NEW NON CAPITALIZED   | 2,627                             | -                   |   |
| 0178021025                            | 5301   | DUES AND MEMBERSHIPS      | 129                               | -                   |   |
| 0178021025                            | 5620   | CONTRACT SERVICES         | 225                               | -                   |   |
| 0178021025                            | 5712   | BUS TRANS-NMUSD           | 1,071                             | -                   |   |
| 0178021025                            | 5822   | ADMISSIONS                | 2,078                             | -                   |   |
| 0178021025                            | 5850   | OTHER LICENSES            | 2,083                             | -                   |   |
| FINE ARTS SUPPORT/INSTR               |        |                           | 20,000                            | 20,000              |   |
| <b>TOTAL FINE ARTS</b>                |        |                           | <b>\$ 20,000</b>                  | <b>\$ 20,000</b>    |   |
| 0178011026                            | 4301   | INSTRUCTIONAL SUPPLIES    | 47,753                            | -                   | Contingency   |
| 0178011026                            | 4350   | GENERAL SUPPLIES          | 3,497                             | -                   |   |
| 0178011026                            | 4399   | CONTINGENCY BUDGET        | -                                 | 115,000             |   |
| 0178011026                            | 4401   | EQUIP-NEW NON CAPITALIZED | 3,710                             | -                   |   |
| 0178011026                            | 5301   | DUES AND MEMBERSHIPS      | 6,646                             | -                   |   |
| 0178011026                            | 5601   | RENTAL EXPENSE            | 2,000                             | -                   |   |
| 0178011026                            | 5620   | CONTRACT SERVICES         | 3,913                             | -                   |   |
| 0178011026                            | 6401   | NEW EQUIPMENT CAPITALIZED | 5,226                             | -                   |   |
| ATHLETIC SUPPORT/INSTR                |        |                           | 72,745                            | 115,000             |   |
| 0178311026                            | 4350   | GENERAL SUPPLIES          | 5,450                             | -                   | Arbiter (Ref Pay), Football Safety Gear<br>Newport Orthopedic Institute |
| 0178311026                            | 5620   | CONTRACT SERVICES         | 58,300                            | 65,000              |   |
| 0178311026                            | 5810   | CONSULTANTS               | 75,000                            | 98,000              |   |
| ATHLETIC SUPPORT/ANCILLARY            |        |                           | 138,750                           | 163,000             |   |
| <b>TOTAL ATHLETIC SUPPORT</b>         |        |                           | <b>\$ 211,495</b>                 | <b>\$ 278,000</b>   |   |
| 0178011028                            | 4202   | OTHER BOOKS               | 252                               | 200                 | Supplemental Novels, Professional Development                           |
| 0178011028                            | 4301   | INSTRUCTIONAL SUPPLIES    | 7,301                             | 7,500               | Paper, Pens, Pencils, Calculators, Scholastic Magazines                 |
| 0178011028                            | 4350   | GENERAL SUPPLIES          | 812                               | 7,889               | Teacher Handouts/Assignments, Pens, Pencils, Notebooks                  |
| 0178011028                            | 5205   | MILEAGE                   | 500                               | 500                 | Teacher Travel Between EHS & TeWinkle                                   |
| 0178011028                            | 5210   | TRAVEL AND CONFERENCE     | 412                               | 1,500               | UC Conferences, Trainings   |
| 0178011028                            | 5712   | BUS TRANS-NMUSD           | 1,500                             | 1,500               | Field Trips   |
| 0178011028                            | 5713   | CHARTER BUS SERVICE       | 8,163                             | 6,500               | Field Trips   |
| 0178011028                            | 5822   | ADMISSIONS                | 675                               | 700                 | Production/Play Admissions  |
| 0178011028                            | 5866   | LICENSE or SOFTWARE FEES  | 1,560                             | 1,560               | J-Stor  |
| GRADES 7-12/INSTR                     |        |                           | 21,175                            | 27,849              |   |
| 0178051028                            | 5210   | TRAVEL AND CONFERENCE     | 400                               | 400                 | Librarian Professional Development                                      |
| GRADES 7-12/INSTR LIBR, MEDIA, & TECH |        |                           | 400                               | 400                 |   |

# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## Estancia High School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo  | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                                      |
|---|--------|------------------------------|-----------------------------------|---------------------|---|
| 0178091028                                      | 4325   | REFRESHMENTS-NOT C CATERG    | 6,000                             | 6,000               | Eagle Pride, Meetings                                 |
| 0178091028                                      | 4350   | GENERAL SUPPLIES             | 25,680                            | 20,919              | Copy Paper, Envelopes, Batteries, Colored Paper, Pens |
| 0178091028                                      | 5210   | TRAVEL AND CONFERENCE        | 2,202                             | 3,700               | AERIES, ASB training                                  |
| 0178091028                                      | 5299   | TAXABLE MILEAGE-CERTIFICATED | 9,432                             | 9,750               | Mileage Stipend - Principal & APs                     |
| 0178091028                                      | 5601   | RENTAL EXPENSE               | 1,500                             | 1,500               | Awards Night Rentals                                  |
| 0178091028                                      | 5620   | CONTRACT SERVICES            | 7,466                             | 2,000               | Sparkletts  |
| 0178091028                                      | 5714   | POSTAGE-Warehouse/JE only    | 3,000                             | 3,000               | Communications with Families, Grades, Grad Status     |
| 0178091028                                      | 5760   | CAMPUS CATERING              | 2,000                             | 2,000               | Plates, Cups, Utensils, Napkins, Water, Coffee        |
| 0178091028                                      | 5865   | MISC OUTSIDE VENDOR          | 7,506                             | 7,000               | Duplications (FedEx), Laminator Service               |
| 0178091028                                      | 5901   | POSTAGE                      | 100                               | 100                 | Mailings to Families                                  |
| 0178091028                                      | 5909   | COMMUNICATION STIPEND-CERT   | 1,742                             | 1,800               | Communications Stipend - Principal & APs              |
| GRADES 7-12/SCH ADMIN                           |        |                              | 66,628                            | 57,769              |   |
| 0178111028                                      | 5210   | TRAVEL AND CONFERENCE        | 5,212                             | 4,600               | Counselor Professional Development                    |
| GRADES 7-12/GUIDANCE & COUNSELING               |        |                              | 5,212                             | 4,600               |   |
| 0178171028                                      | 4356   | HEALTH SUPPLIES              | 1,038                             | 980                 | Health Supplies (\$1 per student)                     |
| GRADES 9-12/HEALTH SERVICES                     |        |                              | 1,038                             | 980                 |   |
| 0178011029                                      | 1180   | EXTRA DUTY TEACHER           | 6,577                             | 2,595               | Extra Duty (50 hrs.)                                  |
| 0178011029                                      | 1191   | SUBSTITUTE TEACHER EXCUSED   | 1,225                             | 4,375               | Sub Days (25)   |
| 0178011029                                      | 3XXX   | BENEFITS                     | 1,763                             | 1,557               | Benefits  |
| SUPPLEMENTAL STAFFING/INSTR                     |        |                              | 9,565                             | 8,527               |   |
| 0178051029                                      | 2420   | GENERAL ADMIN CLASSIF        | 2,345                             | 2,494               | Prep Files During the Summer                          |
| 0178051029                                      | 3XXX   | BENEFITS                     | 863                               | 881                 | Benefits  |
| SUPPLEMENTAL STAFFING/INSTR LIBR, MEDIA, & TECH |        |                              | 3,208                             | 3,375               |   |
| 0178091029                                      | 2420   | GENERAL ADMIN CLASSIF        | 1,685                             | -                   |   |
| 0178091029                                      | 3XXX   | BENEFITS                     | 491                               | -                   |   |
| SUPPLEMENTAL STAFFING/SCH ADMIN                 |        |                              | 2,176                             | -                   |   |
| 0178481029                                      | 2288   | EXTRA DUTY CLASS SUPPORT     | 512                               | 734                 | Security Overtime - Clean Up Summer Cum Files         |
| 0178481029                                      | 3XXX   | BENEFITS                     | 187                               | 259                 | Benefits  |
| SUPPLEMENTAL STAFFING/SECURITY                  |        |                              | 699                               | 993                 |   |
| 0178011031                                      | 4301   | INSTRUCTIONAL SUPPLIES       | 1,000                             | 1,000               | Consumables (Pens, Paper, Tape, Whiteboard Supplies)  |
| CTE   |        |                              | 1,000                             | 1,000               |   |
| 0178011040                                      | 4301   | INSTRUCTIONAL SUPPLIES       | 1,000                             | 1,000               | Pencils, Whiteboard Supplies, Calculators             |
| MATH  |        |                              | 1,000                             | 1,000               |   |
| 0178011042                                      | 4301   | INSTRUCTIONAL SUPPLIES       | 5,636                             | 6,636               | Beakers, Petri Dishes, Labs                           |
| 0178011042                                      | 4350   | GENERAL SUPPLIES             | 1,000                             | -                   |   |
| SCIENCE   |        |                              | 6,636                             | 6,636               |   |
| 0178021053                                      | 4301   | INSTRUCTIONAL SUPPLIES       | 3,000                             | 3,405               | Paint, Canvases, Markers, Scissors, Pens, Pencils     |
| 0178021053                                      | 4350   | GENERAL SUPPLIES             | 405                               | -                   |   |
| ART   |        |                              | 3,405                             | 3,405               |   |
| 0178021060                                      | 4301   | INSTRUCTIONAL SUPPLIES       | 500                               | 500                 | Sheet Music, Pens, Paper, Pencils                     |
| MUSIC   |        |                              | 500                               | 500                 |   |
| 0178011080                                      | 4301   | INSTRUCTIONAL SUPPLIES       | 800                               | 800                 | Balls, Stopwatches, Lanyards, Pens                    |
| PHYSICAL ED                                     |        |                              | 800                               | 800                 |   |
| 0178011082                                      | 4301   | INSTRUCTIONAL SUPPLIES       | 134                               | 134                 | Whiteboard Supplies, Pens, Pencils, Paper             |
| HEALTH & SAFETY                                 |        |                              | 134                               | 134                 |   |
| 0178011091                                      | 4301   | INSTRUCTIONAL SUPPLIES       | 500                               | 500                 | Whiteboard Supplies, Pens, Pencils, Paper             |
| BUSINESS/CAREERS                                |        |                              | 500                               | 500                 |   |
| 0178011100                                      | 4301   | INSTRUCTIONAL SUPPLIES       | 800                               | 800                 | Whiteboard Supplies, Pens, Pencils, Paper             |
| FOREIGN LANGUAGE                                |        |                              | 800                               | 800                 |   |
| 0178011102                                      | 4301   | INSTRUCTIONAL SUPPLIES       | 1,225                             | 1,400               | Whiteboard Supplies, Pens, Pencils, Paper, Novels     |
| 0178011102                                      | 4350   | GENERAL SUPPLIES             | 175                               | -                   |   |
| ENGLISH   |        |                              | 1,400                             | 1,400               |   |
| 0178011103                                      | 4301   | INSTRUCTIONAL SUPPLIES       | 250                               | 250                 | Whiteboard Supplies, Pens, Pencils, Paper, Novels     |
| ENGLISH LANGUAGE LEARNER                        |        |                              | 250                               | 250                 |   |
| 0178011104                                      | 4301   | INSTRUCTIONAL SUPPLIES       | 250                               | 250                 | Whiteboard Supplies, Pens, Pencils, Paper             |
| ENG/READ  |        |                              | 250                               | 250                 |   |

**Estancia High School**

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                             | Object | Object Description            | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                                   |
|------------------------------------|--------|-------------------------------|-----------------------------------|---------------------|--|
| 0178021105                         | 4301   | INSTRUCTIONAL SUPPLIES        | 550                               | 550                 | Binders, Scripts, Whiteboard Supplies              |
|                                    |        | DRAMA                         | 550                               | 550                 |  |
| 0178011112                         | 4301   | INSTRUCTIONAL SUPPLIES        | 100                               | 100                 | Whiteboard Supplies, Pens, Pencils, Paper          |
|                                    |        | JOURNALISM                    | 100                               | 100                 |  |
| 0178011121                         | 4301   | INSTRUCTIONAL SUPPLIES        | 1,014                             | 1,014               | Whiteboard Supplies, Pens, Pencils, Paper, Posters |
|                                    |        | SOCIAL STUDIES                | 1,014                             | 1,014               |  |
| 0178011140                         | 4350   | GENERAL SUPPLIES              | 1,300                             | 1,300               | Paper, Medals, Letters, Clipboards, Pins, Balls    |
|                                    |        | ATHLETICS                     | 1,300                             | 1,300               |  |
| 0178051146                         | 4201   | LIBRARY BOOKS                 | 1,246                             | 1,270               | Novels   |
| 0178051146                         | 4350   | GENERAL SUPPLIES              | 324                               | 300                 | Library Supplies (Paper, Pens, Pencils)            |
|                                    |        | LIBRARY                       | 1,570                             | 1,570               |  |
| 0178311150                         | 4350   | GENERAL SUPPLIES              | 700                               | 700                 | ASB Supplies (Paint, Paper, Brushes)               |
|                                    |        | ASB (ASSOCIATED STUDENT BODY) | 700                               | 700                 |  |
| 0178111300                         | 4350   | GENERAL SUPPLIES              | 1,700                             | 1,700               | Binders, folders, notebooks, paper, pens           |
|                                    |        | COUNSELING                    | 1,700                             | 1,700               |  |
| <b>UNRESTRICTED RESOURCE UNITS</b> |        |                               | <b>\$ 133,710</b>                 | <b>\$ 128,102</b>   |  |
| <b>SITE 78 ESTANCIA Total</b>      |        |                               | <b>\$ 390,005</b>                 | <b>\$ 450,902</b>   |  |

## 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

### Newport Harbor High School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo     | Object | Object Description                   | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                             |
|------------|--------|--------------------------------------|-----------------------------------|---------------------|--|
| 0179091018 | 4330   | GRADUATION SUPPLIES                  | \$ 7,242                          | \$ 7,242            | Graduation Allocation                        |
|            |        | GRADES 7-12/GRADUATION               | 7,242                             | 7,242               |  |
|            |        | <b>TOTAL GRADUATION SUPPORT</b>      | <b>\$ 7,242</b>                   | <b>\$ 7,242</b>     |  |
| 0179011022 | 1191   | SUBSTITUTE TEACHER EXCUSED           | -                                 | 875                 | 5 Sub Days                                   |
| 0179011022 | 3XXX   | BENEFITS                             | -                                 | 225                 | Benefits                                     |
| 0179011022 | 4325   | REFRESHMENTS-NOT C CATERG            | 5,000                             | 2,700               | Food for Field Trip                          |
| 0179011022 | 5712   | BUS TRANS-NMUSD                      | 9,550                             | -                   |  |
| 0179011022 | 5713   | CHARTER BUS SERVICE                  | 1,650                             | 15,000              | Transportation to Museum of Tolerance        |
| 0179011022 | 5822   | ADMISSIONS                           | 6,600                             | 4,000               | Admissions to Museum of Tolerance            |
|            |        | MUSEUM OF TOLERANCE/INSTR            | 22,800                            | 22,800              |  |
|            |        | <b>TOTAL MUSEUM OF TOLERANCE</b>     | <b>\$ 22,800</b>                  | <b>\$ 22,800</b>    |  |
| 0179021024 | 4301   | INSTRUCTIONAL SUPPLIES               | 1,169                             | -                   |  |
| 0179021024 | 4350   | GENERAL SUPPLIES                     | 5,116                             | -                   |  |
| 0179021024 | 4399   | CONTINGENCY BUDGET                   | 2,320                             | 10,000              | Contingency                                  |
| 0179021024 | 4401   | EQUIP-NEW NON CAPITALIZED            | 1,395                             | -                   |  |
|            |        | BAND-ORCHESTRA/INSTR                 | 10,000                            | 10,000              |  |
|            |        | <b>TOTAL BAND-ORCHESTRA</b>          | <b>\$ 10,000</b>                  | <b>\$ 10,000</b>    |  |
| 0179021025 | 4301   | INSTRUCTIONAL SUPPLIES               | 12,503                            | -                   |  |
| 0179021025 | 4350   | GENERAL SUPPLIES                     | 3,981                             | -                   |  |
| 0179021025 | 4399   | CONTINGENCY BUDGET                   | 3,516                             | 20,000              | Contingency                                  |
|            |        | FINE ARTS SUPPORT/INSTR              | 20,000                            | 20,000              |  |
|            |        | <b>TOTAL FINE ARTS</b>               | <b>\$ 20,000</b>                  | <b>\$ 20,000</b>    |  |
| 0179011026 | 4350   | GENERAL SUPPLIES                     | 52,831                            | -                   |  |
| 0179011026 | 4399   | CONTINGENCY BUDGET                   | -                                 | 90,000              | Contingency                                  |
|            |        | ATHLETIC SUPPORT/INSTR               | 52,831                            | 90,000              |  |
| 0179311026 | 5620   | CONTRACT SERVICES                    | 73,369                            | 65,000              | Arbiter (Ref Pay), Football Safety Gear      |
| 0179311026 | 5810   | CONSULTANTS                          | 112,500                           | 150,000             | Newport Orthopedic Institute                 |
|            |        | ATHLETIC SUPPORT/ANCILLARY           | 185,869                           | 215,000             |  |
|            |        | <b>TOTAL ATHLETIC SUPPORT</b>        | <b>\$ 238,700</b>                 | <b>\$ 305,000</b>   |  |
| 0179011028 | 4301   | INSTRUCTIONAL SUPPLIES               | 13,717                            | 15,000              | Classroom Supplies (clay, instruments, etc.) |
| 0179011028 | 4350   | GENERAL SUPPLIES                     | 14,550                            | 10,000              | Supplies to support school operation         |
| 0179011028 | 4401   | EQUIP-NEW NON CAPITALIZED            | 10,000                            | 59,000              | Classroom furniture needs                    |
| 0179011028 | 5210   | TRAVEL AND CONFERENCE                | 2,500                             | 7,500               | Professional Development                     |
| 0179011028 | 5301   | DUES AND MEMBERSHIPS                 | 2,300                             | 2,300               | New York Times, Natl Association             |
| 0179011028 | 5620   | CONTRACT SERVICES                    | 6,500                             | 8,000               | Bertrand's Instrument Repair                 |
| 0179011028 | 5712   | BUS TRANS-NMUSD                      | 3,000                             | 4,000               | Field Trips                                  |
| 0179011028 | 5713   | CHARTER BUS SERVICE                  | 5,794                             | 4,000               | Field Trips                                  |
| 0179011028 | 5760   | CAMPUS CATERING                      | -                                 | 2,000               | PD food and refreshments                     |
| 0179011028 | 5810   | CONSULTANTS                          | 6,500                             | 9,000               | OC Human Relations / Bridges                 |
| 0179011028 | 5865   | MISC OUTSIDE VENDOR                  | 9,300                             | 3,958               | Duplications (OCDE, FedEx)                   |
| 0179011028 | 5866   | LICENSE or SOFTWARE FEES             | 3,081                             | 6,590               | McGraw Hill, Uworld                          |
|            |        | GRADES 7-12/INSTR                    | 77,242                            | 131,348             |  |
| 0179051028 | 4301   | INSTRUCTIONAL SUPPLIES               | 2,000                             | 500                 | Student supply needs                         |
| 0179051028 | 4350   | GENERAL SUPPLIES                     | 300                               | 500                 | Office Supplies                              |
|            |        | GRADES 7-12/INSTR LIB, MEDIA, & TECH | 2,300                             | 1,000               |  |



## Newport Harbor High School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                          | Object | Object Description            | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                                    |
|---------------------------------|--------|-------------------------------|-----------------------------------|---------------------|---|
| 0179091028                      | 4350   | GENERAL SUPPLIES              | 43,495                            | 25,000              | Southwest, Nikki's Flag, Gerard                     |
| 0179091028                      | 4401   | EQUIP-NEW NON CAPITALIZED     | 10,844                            | -                   |   |
| 0179091028                      | 5299   | TAXABLE MILEAGE-CERTIFICATED  | 13,000                            | 13,000              | Mileage Stipend - Principal & APs                   |
| 0179091028                      | 5603   | VEHICLE REPAIR-OUTSIDE VENDOR | 1,125                             | -                   |   |
| 0179091028                      | 5611   | EQUIPMENT RENTAL              | 1,500                             | -                   |   |
| 0179091028                      | 5620   | CONTRACT SERVICES             | 6,000                             | 750                 | Image   |
| 0179091028                      | 5714   | POSTAGE-Warehouse/JE only     | 3,500                             | 2,500               | School Mailers                                      |
| 0179091028                      | 5760   | CAMPUS CATERING               | 5,963                             | 4,250               | Food and refreshments for meeting and events        |
| 0179091028                      | 5865   | MISC OUTSIDE VENDOR           | 17,000                            | 16,000              | Duplications (OCDE, FedEx)                          |
| 0179091028                      | 5866   | LICENSE or SOFTWARE FEES      | 4,686                             | -                   |   |
| 0179091028                      | 5901   | POSTAGE                       | 2,500                             | -                   |   |
| 0179091028                      | 5909   | COMMUNICATION STIPEND-CERT    | 2,400                             | 2,400               | Communication Stipend - Principal & APs             |
| GRADES 7-12/SCHOOL ADMIN        |        |                               | 112,013                           | 63,900              |   |
| 0179171028                      | 4356   | HEALTH SUPPLIES               | 2,218                             | 2,086               | Health Supplies (\$1 per student)                   |
| GRADES 7-12/HEALTH SERVICES     |        |                               | 2,218                             | 2,086               |   |
| 0179011029                      | 1191   | SUBSTITUTE TEACHER EXCUSED    | 7,000                             | 7,350               | 42 Sub Days for meetings, field trips, and travel   |
| 0179011029                      | 3XXX   | BENEFITS                      | 1,581                             | 1,662               | Benefits  |
| SUPPLEMENTAL STAFFING/INSTR     |        |                               | 8,581                             | 9,012               |   |
| 0179091029                      | 2488   | EXTRA DUTY CLERICAL           | 10,282                            | -                   |   |
| 0179091029                      | 3XXX   | BENEFITS                      | 518                               | -                   |   |
| SUPPLEMENTAL STAFFING/SCH ADMIN |        |                               | 10,800                            | -                   |   |
| 0179481029                      | 2288   | EXTRA DUTY CLASS SUPPORT      | 10,952                            | 7,794               | Security OT (164 hrs.)                              |
| 0179481029                      | 3XXX   | BENEFITS                      | 706                               | 736                 | Benefits  |
| SUPPLEMENTAL STAFFING/SECURITY  |        |                               | 11,658                            | 8,530               |   |
| 0179011031                      | 4301   | INSTRUCTIONAL SUPPLIES        | 2,000                             | 2,000               | Instructional Supplies for CTE                      |
| CTE                             |        |                               | 2,000                             | 2,000               |   |
| 0179011040                      | 4301   | INSTRUCTIONAL SUPPLIES        | 2,000                             | 2,000               | Calculators, Classroom Supplies                     |
| 0179011040                      | 4350   | GENERAL SUPPLIES              | 500                               | 500                 | Southwest School Supply                             |
| MATH                            |        |                               | 2,500                             | 2,500               |   |
| 0179011042                      | 4301   | INSTRUCTIONAL SUPPLIES        | 5,421                             | 5,000               | Classroom Supplies                                  |
| SCIENCE                         |        |                               | 5,421                             | 5,000               |   |
| 0179021050                      | 4301   | INSTRUCTIONAL SUPPLIES        | 5,450                             | 6,500               | Aardvark clay, freestyle photo supplies, Dick Blick |
| 0179021050                      | 4350   | GENERAL SUPPLIES              | 1,050                             | -                   |   |
| ARTS & CRAFTS                   |        |                               | 6,500                             | 6,500               |   |
| 0179021053                      | 4301   | INSTRUCTIONAL SUPPLIES        | 500                               | 500                 | Classroom Supplies                                  |
| ART                             |        |                               | 500                               | 500                 |   |
| 0179021060                      | 4301   | INSTRUCTIONAL SUPPLIES        | 654                               | 500                 | Classroom Supplies                                  |
| 0179021060                      | 4350   | GENERAL SUPPLIES              | 950                               | -                   |   |
| 0179021060                      | 5865   | MISC OUTSIDE VENDOR           | 296                               | 1,000               | JW Pepper   |
| MUSIC                           |        |                               | 1,900                             | 1,500               |   |
| 0179011070                      | 4301   | INSTRUCTIONAL SUPPLIES        | 10,000                            | 10,000              | Ingardia Bros                                       |
| HOME ECONOMICS                  |        |                               | 10,000                            | 10,000              |   |
| 0179011080                      | 4301   | INSTRUCTIONAL SUPPLIES        | 3,050                             | 2,000               | Gopher Sports equipment                             |
| 0179011080                      | 4401   | EQUIP-NEW NON CAPITALIZED     | 950                               | 1,000               | Gopher Sports                                       |
| PHYSICAL ED                     |        |                               | 4,000                             | 3,000               |   |
| 0179011092                      | 4301   | INSTRUCTIONAL SUPPLIES        | 1,200                             | 1,200               | Classroom Supplies                                  |
| 0179011092                      | 4350   | GENERAL SUPPLIES              | 300                               | 300                 | Department Needs                                    |
| BUSINESS ED                     |        |                               | 1,500                             | 1,500               |   |
| 0179011100                      | 4301   | INSTRUCTIONAL SUPPLIES        | 1,750                             | 1,500               | Classroom Supplies                                  |
| FOREIGN LANGUAGE                |        |                               | 1,750                             | 1,500               |   |
| 0179011102                      | 4301   | INSTRUCTIONAL SUPPLIES        | 6,774                             | 3,500               | Instructional Supplies and Novels                   |
| 0179011102                      | 4350   | GENERAL SUPPLIES              | 218                               | 2,500               | Department Needs                                    |
| 0179011102                      | 5850   | OTHER LICENSES                | 758                               | 758                 | Movie Licenses (Swank)                              |
| ENGLISH                         |        |                               | 7,750                             | 6,758               |   |



2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

Newport Harbor High School  
24-25 Estimated Actuals / 25-26 Budget

| Pseudo                       | Object | Object Description     | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale   |
|------------------------------|--------|------------------------|-----------------------------------|---------------------|--------------------|
| 0179011103                   | 4301   | INSTRUCTIONAL SUPPLIES | 800                               | 500                 | Classroom Supplies |
| ELL ENGLISH LANGUAGE LEARNER |        |                        | 800                               | 500                 |                    |
| 0179021105                   | 4301   | INSTRUCTIONAL SUPPLIES | 3,000                             | 500                 | Drama Supplies     |
| 0179021105                   | 5301   | DUES AND MEMBERSHIPS   | 150                               | 3,000               | Digital Theater    |
| DRAMA                        |        |                        | 3,150                             | 3,500               |                    |
| 0179011123                   | 4301   | INSTRUCTIONAL SUPPLIES | 3,000                             | 3,000               | Classroom Supplies |
| SOCIAL SCIENCE               |        |                        | 3,000                             | 3,000               |                    |
| UNRESTRICTED RESOURCE UNITS  |        |                        | \$ 275,583                        | \$ 263,634          |                    |
| SITE 79 NEWPORT HARBOR Total |        |                        | \$ 574,325                        | \$ 628,676          |                    |

## Back Bay High School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo     | Object | Object Description                 | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                                 |
|------------|--------|------------------------------------|-----------------------------------|---------------------|--|
| 0160091018 | 4330   | GRADUATION SUPPLIES                | \$ 2,500                          | \$ 2,500            | Graduation Allocation                            |
|            |        | GRADES 7-12/GRADUATION             | 2,500                             | 2,500               |  |
|            |        | <b>TOTAL GRADUATION SUPPORT</b>    | <b>\$ 2,500</b>                   | <b>\$ 2,500</b>     |  |
| 0160011022 | 1191   | SUBSTITUTE TEACHER EXCUSED         | -                                 | 350                 | Sub Coverage                                     |
| 0160011022 | 3XXX   | BENEFITS                           | -                                 | 79                  | Benefits   |
| 0160011022 | 5712   | BUS TRANS-NMUSD                    | 500                               | 271                 | Transportation to Museum of Tolerance            |
| 0160011022 | 5822   | ADMISSIONS                         | 200                               | -                   |  |
|            |        | MUSEUM OF TOLERANCE/INSTR          | 700                               | 700                 |  |
|            |        | <b>TOTAL MUSEUM OF TOLERANCE</b>   | <b>\$ 700</b>                     | <b>\$ 700</b>       |  |
| 0160011156 | 4202   | OTHER BOOKS                        | 1,200                             | -                   |  |
| 0160011156 | 4301   | INSTRUCTIONAL SUPPLIES             | 13,826                            | 11,500              | Classroom (Art, Science, PE Equipment, Ceramics) |
| 0160011156 | 4325   | REFRESHMENTS-NOT C CATERG          | 800                               | 500                 | Compass "Tasting" classes                        |
| 0160011156 | 4350   | GENERAL SUPPLIES                   | 4,239                             | 6,000               | Classroom Furniture                              |
| 0160011156 | 5210   | TRAVEL AND CONFERENCE              | -                                 | 1,200               | Teacher PD conferences                           |
| 0160011156 | 5712   | BUS TRANS-NMUSD                    | 1,000                             | 3,600               | Field Trips                                      |
| 0160011156 | 5865   | MISC OUTSIDE VENDOR                | 800                               | 800                 | Duplications (OCDE, FedEx)                       |
|            |        | ALT ED/INSTR                       | 21,865                            | 23,600              |  |
| 0160021156 | 4301   | INSTRUCTIONAL SUPPLIES             | 535                               | 2,500               | Ceramic Supplies                                 |
|            |        | ALT ED/INSTR                       | 535                               | 2,500               |  |
| 0160091156 | 4325   | REFRESHMENTS-NOT C CATERG          | 2,000                             | 2,500               | Awards lunches, staff PD                         |
| 0160091156 | 4350   | GENERAL SUPPLIES                   | 8,004                             | 6,000               | Office Supplies                                  |
| 0160091156 | 5210   | TRAVEL AND CONFERENCE              | 800                               | 2,092               | CCEA, CABE, Cue                                  |
| 0160091156 | 5299   | TAXABLE MILEAGE-CERTdIFICATED      | 4,000                             | 4,000               | Mileage Stipend Principal / AP                   |
| 0160091156 | 5601   | RENTAL EXPENSE                     | 2,200                             | -                   |  |
| 0160091156 | 5611   | EQUIPMENT RENTAL                   | 600                               | 600                 | Water Cooler Rental (Culligan)                   |
| 0160091156 | 5714   | POSTAGE-Warehouse/JE only          | 300                               | 400                 | Mailings   |
| 0160091156 | 5760   | CAMPUS CATERING                    | 800                               | 800                 | Award Events                                     |
| 0160091156 | 5865   | MISC OUTSIDE VENDOR                | 800                               | 800                 | Duplications (OCDE, FedEx)                       |
| 0160091156 | 5901   | POSTAGE                            | 400                               | 400                 | Mailings   |
| 0160091156 | 5909   | COMMUNICATION STIPEND-CERT         | 1,200                             | 1,200               | Communication Stipend Principal / AP             |
|            |        | ALT ED/SCHOOL ADMIN                | 21,104                            | 18,792              |  |
| 0160171156 | 4356   | HEALTH SUPPLIES                    | 150                               | 144                 | Health Supplies (\$1 per student)                |
|            |        | ALT ED/HEALTH SERVICES             | 150                               | 144                 |  |
| 0160011029 | 1180   | EXTRA DUTY TEACHER                 | 906                               | 519                 | Extra Duty                                       |
| 0160011029 | 1181   | OTHER SUB                          | 592                               | 311                 | Period Coverage                                  |
| 0160011029 | 1191   | SUB TEACHER EXCUSED                | 2,100                             | 1,050               | Subs (6 days)                                    |
| 0160011029 | 3XXX   | BENEFITS                           | 798                               | 420                 | Benefits   |
|            |        | ALT ED/SUPPLEMENTAL STAFFING/INSTR | 4,396                             | 2,300               |  |
|            |        | <b>UNRESTRICTED RESOURCE UNITS</b> | <b>\$ 48,050</b>                  | <b>\$ 47,336</b>    |  |
|            |        | <b>SITE 60 - BACK BAY Total</b>    | <b>\$ 51,250</b>                  | <b>\$ 50,536</b>    |  |

## 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

### Monte Vista High School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo     | Object | Object Description                    | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale                                 |
|------------|--------|---------------------------------------|-----------------------------------|---------------------|--|
| 0162091018 | 4330   | GRADUATION SUPPLIES                   | \$ 2,000                          | \$ 2,000            | Graduation Allocation                            |
|            |        | GRADES 7-12/GRADUATION                | 2,000                             | 2,000               |  |
|            |        | <b>TOTAL GRADUATION SUPPORT</b>       | <b>\$ 2,000</b>                   | <b>\$ 2,000</b>     |  |
| 0162011156 | 4301   | INSTRUCTIONAL SUPPLIES                | 7,375                             | 5,764               | Classroom Supplies (Support New Electives)       |
| 0162011156 | 4309   | COMPUTER SUPPLIES (<500)              | 170                               | 200                 | Mice, Keyboards, etc.                            |
| 0162011156 | 4350   | GENERAL SUPPLIES                      | 4,930                             | 2,860               | Classroom Supplies                               |
| 0162011156 | 5865   | MISC OUTSIDE VENDOR                   | 270                               | 200                 | Duplications (OCDE, FedEx)                       |
| 0162011156 | 5866   | LICENSE or SOFTWARE FEES              | -                                 | 5,000               | Paper Tutoring                                   |
|            |        | <b>ALT ED/INSTR</b>                   | <b>12,745</b>                     | <b>14,024</b>       |  |
| 162091156  | 4350   | GENERAL SUPPLIES                      | 3,720                             | 2,500               | Office Supplies                                  |
| 0162091156 | 5299   | TAXABLE MILEAGE-CERTIFICATED          | 2,000                             | 2,000               | Mileage Stipend - Principal                      |
| 0162091156 | 5620   | CONTRACT SERVICES                     | 1,500                             | 1,500               | Sparkletts                                       |
| 0162091156 | 5714   | POSTAGE-Warehouse/JE only             | 100                               | 50                  | Student mailings                                 |
| 0162091156 | 5760   | CAMPUS CATERING                       | 500                               | 200                 | Nutrition stores orders                          |
| 0162091156 | 5909   | COMMUNICATION STIPEND-CERT            | 600                               | 600                 | Communications Stipend - Principal               |
|            |        | <b>ALT ED/SCHOOL ADMIN</b>            | <b>8,420</b>                      | <b>6,850</b>        |  |
| 0162171156 | 4356   | HEALTH SUPPLIES                       | 62                                | 49                  | Health Supplies (\$1 per student)                |
|            |        | <b>ALT ED/HEALTH SERVICES</b>         | <b>62</b>                         | <b>49</b>           |  |
| 0162011029 | 1180   | EXTRA DUTY TEACHER                    | 3,170                             | -                   |  |
| 0162011029 | 3XXX   | BENEFITS                              | 718                               | -                   |  |
|            |        | <b>SUPPLEMENTAL STAFFING/INSTR</b>    | <b>3,888</b>                      | <b>-</b>            |  |
| 0162481029 | 2288   | EXTRA DUTY CLASS SUPPORT              | 40                                | 216                 | Extra Support for Open House, BTSN, After School |
| 0162481029 | 3XXX   | BENEFITS                              | 3                                 | 20                  | Benefits   |
|            |        | <b>SUPPLEMENTAL STAFFING/SECURITY</b> | <b>43</b>                         | <b>236</b>          |  |
|            |        | <b>UNRESTRICTED RESOURCE UNITS</b>    | <b>\$ 25,158</b>                  | <b>\$ 21,159</b>    |  |
|            |        | <b>SITE 62 - MONTE VISTA Total</b>    | <b>\$ 27,158</b>                  | <b>\$ 23,159</b>    |  |

## Early College High School

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|--------------------------------------|--------|------------------------------|-----------------------------------|---------------------|---|
| 0163091018                           | 4330   | GRADUATION SUPPLIES          | \$ 1,500                          | \$ 2,500            | Graduation Allocation                                     |
| 0163091018                           | 5810   | CONSULTANT                   | \$ 1,000                          | \$ -                |   |
| GRADES 7-12/GRADUATION               |        |                              | 2,500                             | 2,500               |   |
| <b>TOTAL GRADUATION SUPPORT</b>      |        |                              | <b>\$ 2,500</b>                   | <b>\$ 2,500</b>     |   |
|                                      |        |                              |                                   |                     |   |
| 0163011022                           | 4325   | REFRESHMENTS-NOT C CATERG    | 700                               | 500                 | Lunches for Field Trip                                    |
| 0163011022                           | 5712   | BUS TRANS-NMUSD              | 800                               | 1,000               | Transportation to Museum of Tolerance                     |
| MUSEUM OF TOLERANCE/INSTR            |        |                              | 1,500                             | 1,500               |   |
| <b>TOTAL MUSEUM OF TOLERANCE</b>     |        |                              | <b>\$ 1,500</b>                   | <b>\$ 1,500</b>     |   |
|                                      |        |                              |                                   |                     |   |
| 0163011028                           | 4301   | INSTRUCTIONAL SUPPLIES       | 1,322                             | 4,000               | Books, Art & PE Supplies                                  |
| 0163011028                           | 4342   | SCIENCE SUPPLIES             | 817                               | 1,000               | Science Supplies  |
| 0163011028                           | 4350   | GENERAL SUPPLIES             | 7,684                             | 4,419               | Office Depot, School Specialty                            |
| 0163011028                           | 4401   | EQUIP-NEW NON CAPITALIZED    | 1,034                             | -                   |   |
| 0163011028                           | 5210   | TRAVEL AND CONFERENCE        | 500                               | 1,000               | UCI Writing Project                                       |
| 0163011028                           | 5301   | DUES AND MEMBERSHIPS         | 75                                | 460                 | California Scholarship Federation, National Honor Society |
| 0163011028                           | 5810   | CONSULTANT                   | 1,583                             | -                   |   |
| 0163011028                           | 5865   | MISC OUTSIDE VENDOR          | 1,200                             | 1,200               | Duplications (OCDE, FedEx)                                |
| 0163011028                           | 5901   | POSTAGE                      | 68                                | -                   |   |
| GRADES 7-12/INSTR                    |        |                              | 14,283                            | 12,079              |   |
| 0163091028                           | 4325   | REFRESHMENTS-NOT C CATERG    | 1,646                             | 1,500               | CASC/Living History/Staff Meetings                        |
| 0163091028                           | 4350   | GENERAL SUPPLIES             | 2,027                             | 3,000               | Office Supplies/Event Supplies/Awards                     |
| 0163091028                           | 5210   | TRAVEL AND CONFERENCE        | 615                               | 550                 | ASBWorks Conference                                       |
| 0163091028                           | 5299   | TAXABLE MILEAGE-CERTIFICATED | 2,000                             | 2,000               | Mileage Stipend - Principal                               |
| 0163091028                           | 5301   | DUES AND MEMBERSHIPS         | 385                               | -                   |   |
| 0163091028                           | 5714   | POSTAGE-Warehouse/JE only    | -                                 | 200                 | School Mailings (Registration)                            |
| 0163091028                           | 5909   | COMMUNICATION STIPEND-CERT   | 600                               | 600                 | Communication Stipend - Principal                         |
| GRADES 7-12/SCHOOL ADMIN             |        |                              | 7,273                             | 7,850               |   |
| 0163171028                           | 4356   | HEALTH SUPPLIES              | 200                               | 177                 | Health Supplies (\$1 per student)                         |
| GRADES 7-12/HEALTH SERVICES          |        |                              | 200                               | 177                 |   |
| 0163011029                           | 1180   | EXTRA DUTY TEACHER           | 1,656                             | 1,031               | PBIS Coach  |
| 0163011029                           | 1181   | OTHER SUBSTITUTE             | 175                               | -                   |   |
| 0163011029                           | 3XXX   | BENEFITS                     | 465                               | 227                 | Benefits  |
| SUPPLEMENTAL STAFFING/INSTR          |        |                              | 2,296                             | 1,258               |   |
| 0163091029                           | 2488   | EXTRA DUTY CLERICAL          | 250                               | 250                 | Extra Clerical Support                                    |
| 0163091029                           | 3XXX   | BENEFITS                     | 25                                | 32                  | Benefits  |
| SUPPLEMENTAL STAFFING/SCHOOL ADMIN   |        |                              | 275                               | 282                 |   |
| 0163111029                           | 1238   | EXTRA DUTY COUNSELOR         | 1,380                             | 1,422               | Additional Counseling Support (CASC)                      |
| 0163111029                           | 3XXX   | BENEFITS                     | 294                               | 313                 | Benefits  |
| SUPPLEMENTAL STAFFING/GUID & COUNS   |        |                              | 1,674                             | 1,735               |   |
| 0163481029                           | 2288   | EXTRA DUTY CLASS SUPPORT     | 250                               | 256                 | Extra Campus Safety (Dance, Prom, Graduation)             |
| 0163481029                           | 3XXX   | BENEFITS                     | 25                                | 26                  | Benefits  |
| SUPPLEMENTAL STAFFING/SECURITY       |        |                              | 275                               | 282                 |   |
| <b>UNRESTRICTED RESOURCE UNITS</b>   |        |                              | <b>\$ 26,276</b>                  | <b>\$ 23,663</b>    |   |
|                                      |        |                              |                                   |                     |   |
| <b>SITE 63 - EARLY COLLEGE Total</b> |        |                              | <b>\$ 30,276</b>                  | <b>\$ 27,663</b>    |   |

# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## Superintendent

Manager Code 0200

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                      | Object | Object Description            | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|-----------------------------|--------|-------------------------------|-----------------------------------|---------------------|---|
| 0101377100                  | 4325   | REFRESHMENTS-NOT C CATERG     | \$ 7,000                          | \$ 7,000            | Board meeting dinner recess (13 meetings), special meetings, city liaison meetings, trustees' community outreach.   |
| 0101377100                  | 4350   | GENERAL SUPPLIES              | 4,960                             | 2,000               | Supplies for office, meetings, and events; Books, certificates and business cards.  |
| 0101377100                  | 5210   | TRAVEL AND CONFERENCE         | 35,000                            | 35,000              | CSBA annual conference (Sacramento in 2025); Delegate Assembly, events through HCPTA, OCSBA, OCDE, NMSF, City Chambers, Legislative Advocacy week, registration for attendance at trainings, award ceremonies.                              |
| 0101377100                  | 5301   | DUES AND MEMBERSHIPS          | 37,106                            | 40,000              | CSBA and Education Legal Alliance annual membership dues, Chamber of Commerce memberships (CDM, NB, CM); Schools for Sound Finance, OCSBA.  |
| 0101377100                  | 5620   | CONTRACT SERVICES             | 4,000                             | 4,000               | REV.com services (video closed captioning services for 13+ board meetings to meet ADA requirement).   |
| 0101377100                  | 5712   | BUS TRANS-NMUSD               | 400                               | 400                 | District transportation for facilities visits   |
| 0101377100                  | 5714   | POSTAGE-Warehouse/JE only     | 100                               | 50                  | Metered Postage   |
| 0101377100                  | 5809   | AWARDS & RECOGNITION          | 15,039                            | 15,000              | Staff appreciation items (Split 50/50 with Supt. line).   |
| 0101377100                  | 5810   | CONSULTANTS                   | 50,000                            | 55,000              | Consulting services relative to Board governance workshops and training (new trustee to be elected in June 2025), Capitol Advisors (\$51K).   |
| 0101377100                  | 5814   | ELECTION EXPENSE              | 550,000                           | -                   |   |
| 0101377100                  | 5816   | LEGAL EXPENSE                 | 300,000                           | 250,000             | General Legal Services  |
| 0101377100                  | 5865   | MISC OUTSIDE VENDOR           | 1,000                             | 1,000               | Duplications (OCDE, FedEx)  |
| 0101377100                  | 5866   | LICENSE or SOFTWARE FEES      | 19,025                            | 21,000              | CSBA GAMUT Meetings , Doodle, Policy and Policy Plus  |
| 0101377100                  | 5901   | POSTAGE                       | 50                                | 25                  | Postage Stamps  |
| BOARD OF ED/BOARD & SUPT    |        |                               | 1,023,680                         | 430,475             |   |
| 0101387100                  | 5818   | AUDITS                        | 61,452                            | 73,000              | Christy White Audit Firm  |
| BOARD OF ED/EXTERNAL AUDITS |        |                               | 61,452                            | 73,000              |   |
| BOARD OF EDUCATION          |        |                               | \$ 1,085,132                      | \$ 503,475          |   |
| 0101377310                  | 2388   | EXTRA DUTY SUPV/ADMIN SUPPORT | 8,017                             | 10,396              | OT- Board/Advisory Meetings and Evening Events  |
| 0101377310                  | 3XXX   | BENEFITS                      | 1,330                             | 3,673               | Benefits  |
| 0101377310                  | 4325   | REFRESHMENTS-NOT C CATERG     | 30,368                            | 25,000              | Refreshments for meetings and events: Management Training (July); Leadership Advance (August), Welcome Back Luncheon (August), Leadership Huddles (3), Evening advisories (3), Community and partner meetings.                              |
| 0101377310                  | 4350   | GENERAL SUPPLIES              | 4,960                             | 4,000               | Supplies for office and district-wide events. Publications, journals, legal advisories, staff development books, etc.   |
| 0101377310                  | 5205   | MILEAGE                       | 500                               | 100                 | Mileage reimbursement for district business.  |
| 0101377310                  | 5210   | TRAVEL AND CONFERENCE         | 36,246                            | 25,000              | ACSA, CSBA (AEC in Sacramento), Superintendent organizations and committee meetings, professional development and networking, parking at annual events and meetings. AEC and trainings for EXEC Assts; CSRP (Distinguished School) program. |
| 0101377310                  | 5299   | MILEAGE STIPEND-CERT          | 7,800                             | 7,800               | Mileage Stipend - Superintendent  |
| 0101377310                  | 5301   | DUES AND MEMBERSHIPS          | 4,000                             | 3,000               | Professional Memberships for Superintendent   |
| 0101377310                  | 5601   | RENTAL EXPENSE                | 5,000                             | 5,000               | Offsite meeting locations for management training, leadership advance, Baker rentals for luncheon.  |
| 0101377310                  | 5714   | POSTAGE-Warehouse/JE only     | 50                                | 30                  | Metered Postage   |
| 0101377310                  | 5760   | CAMPUS CATERING               | 2,000                             | 2,000               | Refreshments and supplies for leadership meetings, recognition events and evening meetings.   |
| 0101377310                  | 5809   | AWARDS & RECOGNITION          | 15,040                            | 15,000              | Staff appreciation items (Split 50/50 with Board line).   |
| 0101377310                  | 5810   | CONSULTANTS                   | 40,000                            | 50,000              | Consulting services as needed for leadership team staff development: August Advance, Leadership Huddles (3x/year), trainings and special projects.  |
| 0101377310                  | 5866   | LICENSE or SOFTWARE FEES      | 5,000                             | 5,000               | SuperEval System for executive management evaluations.  |
| 0101377310                  | 5901   | POSTAGE                       | 50                                | 30                  | Postage Stamps  |
| 0101377310                  | 5908   | COMMUNICATION STIPEND-CLSFD   | 1,200                             | 1,200               | Communications Stipend - EAC & EAS  |
| 0101377310                  | 5909   | COMMUNICATION STIPEND-CERT    | 1,200                             | 1,200               | Communications Stipend - Superintendent   |
| SUPERINTENDENT/BOARD & SUPT |        |                               | 162,761                           | 158,429             |   |
| SUPERINTENDENT              |        |                               | \$ 162,761                        | \$ 158,429          |   |
| SUPERINTENDENT TOTAL        |        |                               | \$ 1,247,893                      | \$ 661,904          |   |

**Public Information**

Manager Code 0210

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                           | Object | Object Description          | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|----------------------------------|--------|-----------------------------|-----------------------------------|---------------------|---|
| 0101397300                       | 2488   | EXTRA DUTY CLERICAL         | \$ 6,925                          | \$ 8,242            | Overtime  |
| 0101397300                       | 3XXX   | BENEFITS                    | 820                               | 826                 | Benefits  |
| 0101397300                       | 4309   | COMPUTER SUPPLIES (<500.)   | 289                               | 300                 | Photo, video accessories, and supplies.   |
| 0101397300                       | 4325   | REFRESHMENTS-NOT C CATERG   | 300                               | 200                 | Trainings, event, student and employee recognition.   |
| 0101397300                       | 4350   | GENERAL SUPPLIES            | 8,475                             | 9,000               | Office supplies, student and employee recognition items, marketing, and promotional materials.                                  |
| 0101397300                       | 4372   | PUBLN, JRNALS, PERDCLS      | -                                 | 240                 | Subscriptions (OC Register, LA Times)   |
| 0101397300                       | 4401   | EQUIP-NEW NON CAPITALIZED   | 1,451                             | 500                 | Photo, video equipment, storage, and accessories.   |
| 0101397300                       | 4406   | COMPUTER EQUIP-NON CAP      | 1,347                             | 1,500               | Computers, iPads, laptop, printer, and TV.  |
| 0101397300                       | 5205   | MILEAGE                     | 600                               | 600                 | Site visits and work-related travel.  |
| 0101397300                       | 5210   | TRAVEL AND CONFERENCE       | 9,421                             | 10,000              | Professional development, organizational conferences & training for public information office staff.                            |
| 0101397300                       | 5298   | MILEAGE STIPEND-CLSFD       | 7,800                             | 7,800               | Mileage Stipend - CPRO  |
| 0101397300                       | 5301   | DUES AND MEMBERSHIPS        | 695                               | 795                 | Professional memberships (CalSPRA, NSPRA)   |
| 0101397300                       | 5601   | RENTAL EXPENSE              | 6,396                             | 7,000               | Rentals associated with State of the Schools Breakfast  |
| 0101397300                       | 5714   | POSTAGE-Warehouse/JE only   | 7,000                             | 200                 | Mailers, invitations, public notices, and flyers.   |
| 0101397300                       | 5760   | CAMPUS CATERING             | 40                                | 200                 | Water and snacks for meetings and trainings.  |
| 0101397300                       | 5802   | ADVERTISING                 | -                                 | 7,400               | Advertising District Programs, Events and Initiatives.  |
| 0101397300                       | 5810   | CONSULTANTS                 | 80,000                            | 80,000              | VMA Communications Inc. and Jennings Unified Communications for public outreach support services, videography, and photography. |
| 0101397300                       | 5865   | MISC OUTSIDE VENDOR         | 15,489                            | 15,000              | Duplications (OCDE, FedEx)  |
| 0101397300                       | 5866   | LICENSE or SOFTWARE FEES    | 134,504                           | 62,000              | Online subscriptions for digital design and content management (Constant Contact and Finals site).                              |
| 0101397300                       | 5901   | POSTAGE                     | 5,136                             | 7,000               | Large mailers, invitations, public notices, and flyers.   |
| 0101397300                       | 5908   | COMMUNICATION STIPEND-CLSFD | 2,400                             | 2,400               | Communication Stipend - CPRO & Comm. Spec. (2)  |
| PUBLIC INFORMATION/GENERAL ADMIN |        |                             | 289,088                           | 221,203             |   |
| PUBLIC INFORMATION TOTAL         |        |                             | \$ 289,088                        | \$ 221,203          |   |

# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## Health Services

Manager Code 0318

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description          | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|--------------------------------------|--------|-----------------------------|-----------------------------------|---------------------|---|
| 0112036460                           | 5299   | MILEAGE STIPEND-CERT        | \$ 1,560                          | \$ 1,560            | Mileage Stipend - Asst. Supt.                                   |
| 0112036460                           | 5908   | COMMUNICATION STIPEND-CLSFD | 120                               | 120                 | Communication Stipend - Admin. Asst.                            |
| 0112036460                           | 5909   | COMMUNICATION STIPEND-CERT  | 240                               | 240                 | Communication Stipend - Asst. Supt.                             |
| STUDENT SERVICES/SUPV INSTR          |        |                             | 1,920                             | 1,920               |   |
| 0112096460                           | 4350   | GENERAL SUPPLIES            | 1,000                             | 2,000               | Office Supplies (webcams, keyboards, mice, paper, tissues)      |
| 0112096460                           | 5205   | MILEAGE                     | 500                               | 271                 | Mileage for Health Services Staff                               |
| 0112096460                           | 5210   | TRAVEL AND CONFERENCE       | 1,000                             | 1,000               | Community School Based Conference                               |
| 0112096460                           | 5299   | MILEAGE STIPEND-CERT        | 3,250                             | 3,250               | Taxable Mileage - Director                                      |
| 0112096460                           | 5601   | RENTAL EXPENSE              | -                                 | 500                 | HS Room Rental - December Meeting                               |
| 0112096460                           | 5611   | EQUIPMENT RENTAL            | 920                               | 786                 | Water Cooler Rental (Culligan)                                  |
| 0112096460                           | 5760   | CAMPUS CATERING             | 300                               | -                   | Refreshments for Staff Trainings/Meetings                       |
| 0112096460                           | 5909   | COMMUNICATION STIPEND-CERT  | 600                               | 600                 | Communication Stipend - Director                                |
| STUDENT SERVICES/SCHOOL ADMIN        |        |                             | 7,570                             | 8,407               |   |
| 0112176460                           | 1268   | EXTRA DUTY NURSE            | -                                 | 8,000               | Coverage for planned employee absences.                         |
| 0112176460                           | 2288   | EXTRA DUTY CLASS SUPPORT    | -                                 | 20,000              | Health Assts.- Prep & immunization work (2 days)                |
| 0112176460                           | 3XXX   | BENEFITS                    | -                                 | 9,110               | Benefits  |
| 0112176460                           | 4350   | GENERAL SUPPLIES            | 1,500                             | 1,708               | Supplies for School Nurses & Health Assistants                  |
| 0112176460                           | 4356   | HEALTH SUPPLIES             | 5,000                             | 5,271               | Health Related Supplies at School Sites                         |
| 0112176460                           | 4401   | EQUIP-NEW NON CAPITALIZED   | 2,661                             | 7,939               | Equipment to assess mandated student health needs.              |
| 0112176460                           | 5205   | MILEAGE                     | 500                               | 474                 | Travel to Meetings, Trainings, etc.                             |
| 0112176460                           | 5210   | TRAVEL AND CONFERENCE       | 3,194                             | 2,185               | Professional Development (Nursing, Health Services Conferences) |
| 0112176460                           | 5714   | POSTAGE-Warehouse/JE only   | 75                                | -                   |   |
| 0112176460                           | 5760   | CAMPUS CATERING             | 2,000                             | 1,600               | PD day, School Nurse Day, Welcome Back, HS Holiday Meeting      |
| 0112176460                           | 5810   | CONSULTANTS                 | 88,380                            | 100,000             | Bio-Acoustical, Dr. Patricia, Dr. Lerner, Maxim, Speakers       |
| 0112176460                           | 5865   | MISC OUTSIDE VENDOR         | 4,385                             | 5,295               | Annual Audiometer Calibration, FedEx, OCDE                      |
| 0112176460                           | 5902   | TELEPHONE SERVICE CHARGES   | 13,000                            | 12,590              | Nurse District Cell Phones                                      |
| STUDENT SERVICES/HEALTH SERVICES     |        |                             | 120,695                           | 174,172             |   |
| STUDENT SERVICES                     |        |                             | \$ 130,185                        | \$ 184,499          |   |
| 0112036469                           | 5810   | CONSULTANTS                 | 100,000                           | 100,000             | Medi-Cal Administrative Services-Paradigm Healthcare Services   |
| MEDICAL ADMIN ACT/SUPV INSTR         |        |                             | 100,000                           | 100,000             |   |
| MEDICAL ADMIN ACT                    |        |                             | \$ 100,000                        | \$ 100,000          |   |
| 0112177372                           | 4350   | GENERAL SUPPLIES            | -                                 | 500                 | Staff Training Supplies (CPR/First Aid)                         |
| 0112177372                           | 4356   | HEALTH SUPPLIES             | 4,315                             | 4,315               | First Aid Supplies  |
| 0112177372                           | 4401   | EQUIP-NEW NON CAPITALIZED   | 4,725                             | 4,724               | Defibtech Lifeline, Electrode Pads                              |
| 0112177372                           | 5301   | DUES AND MEMBERSHIPS        | 1,760                             | 1,760               | Yearly Training Center Affiliation Fee                          |
| 0112177372                           | 5850   | OTHER LICENSES              | 9,727                             | 9,800               | Provide Online CPR Classes for NMUSD Teachers/Staff             |
| PROPERTY & LIABILITY/HEALTH SERVICES |        |                             | 20,527                            | 21,099              |   |
| PROPERTY & LIABILITY                 |        |                             | \$ 20,527                         | \$ 21,099           |   |
| HEALTH SERVICES TOTAL                |        |                             | \$ 250,712                        | \$ 305,598          |   |

**Asst. Supt., Business Services - Finance**

Manager Code 0400

24-25 Estimated Actuals / 25-26 Budget

| Pseudo     | Object | Object Description             | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|------------|--------|--------------------------------|-----------------------------------|---------------------|---|
| 0100390000 | 5866   | LICENSE or SOFTWARE FEES       | \$ 37,818                         | \$ -                |   |
|            |        | DISTRICT WIDE/GENERAL ADMIN    | 37,818                            | -                   |   |
| 0100550000 | 7142   | IAA-PAYMENTS TO CTY OFFICES    | 400,000                           | 400,000             | Payments to County Offices  |
|            |        | IAA-PAYMENTS TO COUNTY OFFICES | 400,000                           | 400,000             |   |
|            |        | <b>UNRESTRICTED</b>            | <b>\$ 437,818</b>                 | <b>\$ 400,000</b>   |   |
| 0104311150 | 5810   | CONSULTANTS                    | 1,500                             | -                   |   |
| 0104311150 | 5866   | LICENSE or SOFTWARE FEES       | 8,677                             | 8,677               | ASB Software (Secondary Sites)  |
|            |        | ASB/ANCILLARY                  | 10,177                            | 8,677               |   |
|            |        | <b>ASB</b>                     | <b>\$ 10,177</b>                  | <b>\$ 8,677</b>     |   |
| 0104011153 | 1180   | EXTRA DUTY TEACHER             | 5,628                             | 30,000              | Home Teaching Assignments   |
| 0104011153 | 3XXX   | BENEFITS                       | 2,260                             | 4,520               | Benefits  |
| 0104011153 | 5205   | MILEAGE                        | 200                               | 250                 | Mileage - Home Teaching   |
|            |        | HOME HOSPITAL/INSTR            | 8,088                             | 34,770              |   |
|            |        | <b>HOME HOSPITAL</b>           | <b>\$ 8,088</b>                   | <b>\$ 34,770</b>    |   |
| 0104397333 | 4350   | GENERAL SUPPLIES               | 1,033                             | 1,500               | Xerox Printing (Paper)  |
| 0104397333 | 5301   | DUES AND MEMBERSHIPS           | 160,000                           | 140,000             | Professional Memberships (NAEP, ACSA, CASBO)  |
| 0104397333 | 5611   | EQUIPMENT RENTAL               | 2,000                             | 2,000               | Culligan Water Coolers  |
| 0104397333 | 5760   | CAMPUS CATERING                | 1,867                             | 2,000               | Year-End Meeting  |
| 0104397333 | 5816   | LEGAL EXPENSE                  | 25,000                            | 45,000              | Parker and Covert Legal Fees  |
|            |        | BAKER-BEAR/GENERAL ADMIN       | 189,900                           | 190,500             |   |
|            |        | <b>BAKER-BEAR</b>              | <b>\$ 189,900</b>                 | <b>\$ 190,500</b>   |   |
| 0104397371 | 2388   | EXTRA DUTY SUPV/ADMIN SUPPORT  | 3,800                             | 5,000               | Admin Asst Confidential (OT for Budget book)  |
| 0104397371 | 3XXX   | BENEFITS                       | 291                               | 487                 | Benefits  |
| 0104397371 | 4309   | COMPUTER SUPPLIES (<500.)      | 3,000                             | 2,000               | Computer Accessories  |
| 0104397371 | 4325   | REFRESHMENTS-NOT C CATERG      | 1,000                             | 1,000               | Light Refreshments for Meetings   |
| 0104397371 | 4350   | GENERAL SUPPLIES               | 11,500                            | 10,000              | Office Supplies for Business Services   |
| 0104397371 | 5205   | MILEAGE                        | 200                               | 200                 | Staff Mileage   |
| 0104397371 | 5210   | TRAVEL AND CONFERENCE          | 10,000                            | 10,000              | Workshops/Conferences (SSC Governor's Budget Workshop/May Revise, CASBO Annual Conference, CASBO Women's Conference, ASBWorks Conference) |
| 0104397371 | 5298   | MILEAGE STIPEND-CLSFD          | 6,500                             | 6,500               | Mileage Stipends (Asst Supt/CFO, Director FS, Financial Analyst)  |
| 0104397371 | 5301   | DUES AND MEMBERSHIPS           | 5,100                             | 5,500               | Memberships (School Business Executives, NMAA)  |
| 0104397371 | 5620   | CONTRACT SERVICES              | 3,000                             | 500                 | Office Equipment Maintenance  |
| 0104397371 | 5714   | POSTAGE-Warehouse/JE only      | 6,000                             | 6,000               | Postage for Districtwide Mailings   |
| 0104397371 | 5804   | BANKING SERVICES               | 3,140                             | 3,500               | Bank of New York  |
| 0104397371 | 5806   | ADMIN FEE                      | 44,000                            | 40,000              | Bank Supplies and Services  |
| 0104397371 | 5810   | CONSULTANTS                    | 74,200                            | 100,000             | Consultants for Professional Services (Actuarials)  |
| 0104397371 | 5825   | CATERING                       | 360                               | 400                 | Year-End Meeting  |
| 0104397371 | 5865   | MISC OUTSIDE VENDOR            | 865                               | 250                 | Duplications (FedEx, OCDE)  |
| 0104397371 | 5866   | LICENSE or SOFTWARE FEES       | 535                               | -                   |   |
| 0104397371 | 5901   | POSTAGE                        | 6,500                             | 6,500               | FedEx, UPS Mailing, Stamps  |
| 0104397371 | 5908   | COMMUNICATION STIPEND-CLSFD    | 1,800                             | 1,800               | Communication Stipends (Director FS, Financial Analyst, Confidential AA )   |
|            |        | FISCAL SERVICES/GENERAL ADMIN  | 181,791                           | 199,637             |   |
|            |        | <b>FISCAL SERVICES</b>         | <b>\$ 181,791</b>                 | <b>\$ 199,637</b>   |   |
|            |        | <b>BUSINESS SERVICES TOTAL</b> | <b>\$ 827,774</b>                 | <b>\$ 833,584</b>   |   |



# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## Purchasing & Warehouse

Manager Code 0402

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                       | Object | Object Description            | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|------------------------------|--------|-------------------------------|-----------------------------------|---------------------|---|
| 0104017375                   | 4351   | FURNITURE                     | \$ 158,908                        | \$ 100,000          | Student Furniture   |
| 0104017375                   | 4451   | FURNITURE-NEW NON CAPITALIZED | 271,105                           | 100,000             | Student Furniture   |
| PURCHASING/INSTRUCTIONAL     |        |                               | 430,013                           | 200,000             |   |
| 0104397375                   | 2488   | EXTRA DUTY CLERICAL           | 5,000                             | 5,000               | Overtime  |
| 0104397375                   | 3XXX   | BENEFITS                      | 485                               | 424                 | Benefits  |
| 0104397375                   | 4309   | COMPUTER SUPPLIES (<500.)     | -                                 | 1,000               | Computer Accessories  |
| 0104397375                   | 4349   | STORES ADJUSTMENTS            | 2,517                             | -                   |   |
| 0104397375                   | 4350   | GENERAL SUPPLIES              | 5,000                             | 5,000               | Office Supplies   |
| 0104397375                   | 4401   | EQUIP-NEW NON CAPITALIZED     | 1,000                             | 1,500               | Office Equipment  |
| 0104397375                   | 5205   | MILEAGE                       | 100                               | -                   |   |
| 0104397375                   | 5210   | TRAVEL AND CONFERENCE         | 4,189                             | 5,500               | CASBO Annual Conference and Staff Trainings                                     |
| 0104397375                   | 5298   | TAXABLE MILEAGE-CLASSIFIED    | 6,500                             | 5,250               | Mileage Stipend - Director, Coordinator   |
| 0104397375                   | 5610   | RENTS & LEASES                | -                                 | 350,000             | Copier and Printer Leases   |
| 0104397375                   | 5620   | CONTRACT SERVICES             | 780,154                           | 435,000             | Service Contracts (Copiers and Printers)  |
| 0104397375                   | 5802   | ADVERTISING                   | 150,000                           | 150,000             | Legal Ads (Bids) - OC Register  |
| 0104397375                   | 5865   | MISC OUTSIDE VENDOR           | 25,000                            | 50,000              | Business Prime Fees, STORES Replenishment Orders                                |
| 0104397375                   | 5866   | LICENSE or SOFTWARE FEES      | 222,442                           | 275,000             | Allovue, Frontline (Forecast5), Informed K-12, PlanetBids                       |
| 0104397375                   | 5908   | COMMUNICATION STIPEND-CLSFD   | 1,200                             | 1,200               | Communication Stipend - Director, Coordinator                                   |
| 0104397375                   | 6406   | COMPUTER EQUIP CAPITALIZED    | 58,668                            | -                   |   |
| 0104397375                   | 6451   | NEW FURNITURE - CAPITALIZED   | 78,854                            | -                   |   |
| PURCHASING/GENERAL ADMIN     |        |                               | 1,341,109                         | 1,284,874           |   |
| PURCHASING TOTAL             |        |                               | \$ 1,771,122                      | \$ 1,484,874        |   |
| 0104077625                   | 1218   | EXTRA DUTY SCHOOL LIBRARIAN   | 5,035                             | -                   |   |
| 0104077625                   | 3XXX   | BENEFITS                      | 1,137                             | -                   |   |
| WAREHOUSE/OTHER INSTR        |        |                               | 6,172                             | -                   |   |
| 0104397625                   | 2288   | EXTRA DUTY CLASS SUPPORT      | 80,701                            | 20,000              | Overtime  |
| 0104397625                   | 2388   | EXTRA DUTY SUPV/ADMIN SUPPORT | 14,525                            | -                   |   |
| 0104397625                   | 3XXX   | BENEFITS                      | 9,237                             | 1,940               | Benefits  |
| 0104397625                   | 4309   | COMPUTER SUPPLIES (<500.)     | 5,000                             | 5,000               | Equipment Replacement   |
| 0104397625                   | 4325   | REFRESHMENTS-NOT C CATERG     | 649                               | 750                 | Light Refreshments for Safety Trainings   |
| 0104397625                   | 4350   | GENERAL SUPPLIES              | 34,800                            | 25,000              | Office Supplies, Staff Uniforms, and Shoes                                      |
| 0104397625                   | 4356   | HEALTH SUPPLIES               | 750                               | 750                 | First Aid Kit Supplies  |
| 0104397625                   | 4366   | TOOLS                         | 3,500                             | 3,500               | Tool Replacement  |
| 0104397625                   | 4377   | FUEL                          | -                                 | 100                 | Fuel for Portable Generator   |
| 0104397625                   | 4390   | SAFETY & TRAINING SUPPLIES    | 10,500                            | 5,000               | Safety Supplies, Equipment Barriers (Post Construction)                         |
| 0104397625                   | 4401   | EQUIP-NEW NON CAPITALIZED     | 19,500                            | 13,000              | Staff Computer Replacements, Safes for Delivery Trucks                          |
| 0104397625                   | 5205   | MILEAGE                       | 100                               | 250                 | Travel - Professional Development   |
| 0104397625                   | 5210   | TRAVEL AND CONFERENCE         | 1,000                             | 2,000               | Staff Training, Forklift Recertification  |
| 0104397625                   | 5610   | RENTS & LEASES                | -                                 | 67,000              | Lease of Forklifts and Postage Meter  |
| 0104397625                   | 5611   | EQUIPMENT RENTAL              | 3,500                             | 3,500               | Emergency Equipment Rental  |
| 0104397625                   | 5620   | CONTRACT SERVICES             | 64,681                            | 58,000              | Dock/Pallet Jack Service, OCDE Courier, Document Shredding, and Offsite Storage |
| 0104397625                   | 5714   | POSTAGE-Warehouse/JE only     | (52,373)                          | (41,099)            | Postage Offset  |
| 0104397625                   | 5716   | FUEL FOR OTHER CARS-JE only   | 20,000                            | 20,000              | Fuel for Trucks   |
| 0104397625                   | 5718   | VEHICLE REPAIR - INHOUSE      | 10,000                            | 10,000              | Repair Warehouse Trucks   |
| 0104397625                   | 5754   | POSTAGE-INTERFUND             | (2,489)                           | (2,400)             | Postage Offset  |
| 0104397625                   | 5760   | CAMPUS CATERING               | 250                               | 500                 | Water   |
| 0104397625                   | 5866   | LICENSE or SOFTWARE FEES      | 4,885                             | 5,000               | Zonar and Qtrak   |
| 0104397625                   | 5899   | OTHER EXPENSE                 | 1,000                             | 1,000               | FasTrak   |
| 0104397625                   | 5901   | POSTAGE                       | 60,000                            | 50,000              | Annual Postage Meter Refill   |
| 0104397625                   | 5902   | TELEPHONE SERVICE CHARGES     | 1,000                             | 5,800               | Driver Phone Service (Package Tracking System)                                  |
| 0104397625                   | 6401   | NEW EQUIPMENT-CAPITALIZED     | 56,855                            | 125,000             | Replacement of 1 Delivery Truck   |
| WAREHOUSE/GENERAL ADMIN      |        |                               | 347,571                           | 379,591             |   |
| WAREHOUSE TOTAL              |        |                               | \$ 353,743                        | \$ 379,591          |   |
| PURCHASING & WAREHOUSE TOTAL |        |                               | \$ 2,124,865                      | \$ 1,864,465        |   |

**Risk Management**

Manager Code 0404

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                                | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget  | Budget Rationale  |
|---------------------------------------|--------|------------------------------|-----------------------------------|----------------------|---|
| 0104397328                            | 2388   | EXTRA DUTY SUPV/ADM SUPPORT  | \$ -                              | \$ 10,000            | OT Supervisor   |
| 0104397328                            | 2488   | EXTRA DUTY CLERICAL          | 34,000                            | 20,823               | OT Benefits Staff   |
| 0104397328                            | 3XXX   | BENEFITS                     | 3,783                             | 2,938                | Benefits  |
| 0104397328                            | 4325   | REFRESHMENTS - NOT C CATERG  | 109                               | 500                  | Open Enrollment, Flu Shot Clinic, and Retiree Meetings.   |
| 0104397328                            | 4350   | GENERAL SUPPLIES             | 2,000                             | 1,000                | Office Supplies, Materials for Open Enrollment, Health & Wellness Programs, Flu Shot Clinic, Retiree Meetings, and New Hire Packets.  |
| 0104397328                            | 5210   | TRAVEL AND CONFERENCE        | -                                 | 2,000                | Conferences, Workshops, CPHCC   |
| 0104397328                            | 5714   | POSTAGE-Warehouse/JE only    | 2,050                             | 1,000                | Mailings (Open Enrollment, Flu Clinic, Creditable Coverage Notices to Retirees, COBRA, Medicare, ACA Notices).  |
| 0104397328                            | 5760   | CAMPUS CATERING              | 500                               | -                    |   |
| 0104397328                            | 5865   | MISC OUTSIDE VENDOR          | 5,000                             | 12,000               | Materials for Open Enrollment, Health & Wellness Programs, Flu Shot Clinic, Medicare Notices, Benefits Correspondence, Materials for any Plan Changes, Retiree Notices and Meetings, New Hire Packets, Plan Summaries, ACA Reporting, Staff Correspondence. |
| 0104397328                            | 5866   | LICENSE or SOFTWARE FEES     | -                                 | 500                  | New Licenses (FastStone)  |
| BENEFITS ADMINSTRATOR/GENERAL ADMIN   |        |                              | 47,442                            | 50,761               |   |
| <b>BENEFITS ADMINISTRATOR TOTAL</b>   |        |                              | <b>\$ 47,442</b>                  | <b>\$ 50,761</b>     |   |
| 0104397370                            | 5810   | CONSULTANTS                  | 141,625                           | 148,703              | AON Consulting  |
| 0104397370                            | 5865   | MISC OUTSIDE VENDOR          | 43,000                            | 43,000               | Wex Health  |
| HEALTH & WELFARE/GENERAL ADMIN        |        |                              | 184,625                           | 191,703              |   |
| <b>HEALTH &amp; WELFARE TOTAL</b>     |        |                              | <b>\$ 184,625</b>                 | <b>\$ 191,703</b>    |   |
| 0104397372                            | 4325   | REFRESHMENTS-NOT CAMPUS      | 40                                | 1,500                | Staff and Community Meetings  |
| 0104397372                            | 4350   | GENERAL SUPPLIES             | 2,500                             | 3,000                | Office Supplies   |
| 0104397372                            | 4356   | HEALTH SUPPLIES              | 1,500                             | 1,200                | First Aid Supplies  |
| 0104397372                            | 5210   | TRAVEL AND CONFERENCE        | 2,000                             | 4,000                | Conferences - NSC, PARMA, DWC, EWC  |
| 0104397372                            | 5298   | MILEAGE STIPEND-CLSFD        | 4,500                             | 4,500                | Mileage Stipend - Director  |
| 0104397372                            | 5301   | DUES AND MEMBERSHIPS         | 300                               | 1,200                | PARMA, Other Potential Memberships  |
| 0104397372                            | 5450   | OTHER INSURANCE              | 4,300,000                         | 5,346,270            | SoCal Relief, Harford, Keenan   |
| 0104397372                            | 5452   | LOSS REPLACEMENT-EQUIPMENT   | 50,000                            | 250,000              | Various Loss Due to Theft and Vandalism   |
| 0104397372                            | 5620   | CONTRACT SERVICES            | 26,400                            | 482,000              | Hazardous Waste Removal (\$75K); Industrial Hygiene Services (\$100K); Outside Training; Emergency Alert System (\$307K).   |
| 0104397372                            | 5760   | CAMPUS CATERING              | 2,000                             | -                    |   |
| 0104397372                            | 5810   | CONSULTANTS                  | 17,500                            | 20,000               | Hanover Research Council  |
| 0104397372                            | 5816   | LEGAL EXPENSE                | 180,000                           | 100,000              | McCune & Harper Legal Fees  |
| 0104397372                            | 5865   | MISC OUTSIDE VENDOR          | 1,000                             | -                    |   |
| 0104397372                            | 5866   | LICENSE or SOFTWARE FEES     | -                                 | 25,000               | Cloud Based Risk Management Software  |
| 0104397372                            | 5899   | OTHER EXPENSE                | -                                 | 100,000              | Safety Purchases Related to Unplanned Projects and Ergonomic Assessments  |
| 0104397372                            | 5908   | COMMUNICATION STIPEND-CLSFD  | 600                               | 600                  | Communication Stipend - Director  |
| PROPERTY & LIABILITY/GENERAL ADMIN    |        |                              | 4,588,340                         | 6,339,270            |   |
| <b>PROPERTY &amp; LIABILITY TOTAL</b> |        |                              | <b>\$ 4,588,340</b>               | <b>\$ 6,339,270</b>  |   |
| 0104397374                            | 3901   | OTHER BENEFITIS CERTIFICATED | -                                 | 856,164              | SERP Agreement - Certificated (Year 1 of 5)   |
| 0104397374                            | 3902   | OTHER BENEFITS CLASSIFIED    | -                                 | 525,605              | SERP Agreement - Classified (Year 1 of 5)   |
| 0104397374                            | 5816   | LEGAL EXPENSE                | 125,000                           | -                    | Juneteenth Settlement   |
| 0104397374                            | 5899   | OTHER EXPENSE                | 8,000                             | 8,000                | STRS Penalties and Interest   |
| EMPLOYEE BENEFITS/GENERAL ADMIN       |        |                              | 133,000                           | 1,389,769            |   |
| <b>EMPLOYEE BENEFITS TOTAL</b>        |        |                              | <b>\$ 133,000</b>                 | <b>\$ 1,389,769</b>  |   |
| 0104487394                            | 4350   | GENERAL SUPPLIES             | 350,165                           | 100,000              | Radios (\$50K) - Bleed Kits (\$50K)   |
| 0104487394                            | 4401   | EQUIP-NEW NON CAPITALIZED    | -                                 | 6,000                | Emergency Operations Center Whiteboards   |
| 0104487394                            | 5298   | MILEAGE STIPEND-CLSFD        | 4,500                             | 4,500                | Mileage Stipend - Coordinator   |
| 0104487394                            | 5620   | CONTRACT SERVICES            | -                                 | 3,688,086            | Fence Privacy Screening for 21 Sites (\$883K); Security Window Film (\$2,805,086)   |
| 0104487394                            | 5865   | MISC OUTSIDE VENDOR          | 5,000                             | 50,000               | Duplications (OCDE, FedEx), SRP/SRM Supply Printing   |
| 0104487394                            | 5866   | LICENSE or SOFTWARE FEES     | 1,000                             | 23,000               | Raptor School Safety Software   |
| 0104487394                            | 5908   | COMMUNICATION STIPEND-CLSFD  | 600                               | 600                  | Communication Stipend - Coordinator   |
| SAFETY & SECURITY/SECURITY            |        |                              | 361,265                           | 3,872,186            |   |
| <b>SAFETY &amp; SECURITY TOTAL</b>    |        |                              | <b>\$ 361,265</b>                 | <b>\$ 3,872,186</b>  |   |
| <b>RISK MANAGEMENT TOTAL</b>          |        |                              | <b>\$ 5,314,672</b>               | <b>\$ 11,843,689</b> |   |

# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## Asst. Supt., Human Resources

Manager Code 0500

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                     | Object | Object Description          | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|----------------------------|--------|-----------------------------|-----------------------------------|---------------------|---|
| 0105377200                 | 1180   | EXTRA DUTY TEACHER          | \$ 700                            | \$ 311              | Review Professional Growth Applications   |
| 0105377200                 | 3XXX   | BENEFITS                    | 158                               | 68                  | Benefits  |
| NEGOTIATIONS/BOARD & SUPT  |        |                             | 858                               | 379                 |   |
| NEGOTIATIONS               |        |                             | \$ 858                            | \$ 379              |   |
| 0105397320                 | 5299   | MILEAGE STIPEND-CERT        | 7,800                             | 7,800               | Mileage Stipend - Asst. Supt., HR   |
| 0105397320                 | 5909   | COMMUNICATIONS STIPEND-CERT | 1,200                             | 1,200               | Communication Stipend - Asst. Supt., HR   |
| ASST SUPT/GENERAL ADMIN    |        |                             | 9,000                             | 9,000               |   |
| ASSISTANT SUPERINTENDENT   |        |                             | \$ 9,000                          | \$ 9,000            |   |
| 0105397330                 | 2288   | EXTRA DUTY CLASS SUPRT      | -                                 | 500                 | Investigative Interviews  |
| 0105397330                 | 2388   | EXTRA DUTY SUPV/ADMIN SUPRT | 16,000                            | 13,000              | Overtime - HR Supervisors, Confidentials  |
| 0105397330                 | 2488   | EXTRA DUTY CLERICAL         | 10,000                            | 10,000              | Overtime - HR Techs & Credential Specialist   |
| 0105397330                 | 3XXX   | BENEFITS                    | 2,425                             | 2,995               | Benefits  |
| 0105397330                 | 4309   | COMPUTER SUPPLIES (<500.)   | 1,000                             | 1,000               | Computer Supplies   |
| 0105397330                 | 4325   | REFRESHMENTS-NOT C CATERG   | 2,500                             | 4,000               | Refreshments for negotiations, leadership institute, PD, administrative interview panels, training, etc.  |
| 0105397330                 | 4350   | GENERAL SUPPLIES            | 22,000                            | 28,000              | Office supplies, materials for special events (Leadership Institute, trainings, recognition, awards).   |
| 0105397330                 | 4372   | PUBLN,JRNLS,PERDCLS         | 400                               | 200                 | Annual Subscription to OC Register  |
| 0105397330                 | 4406   | COMPUTER EQUIP-NON CAP      | -                                 | 2,000               | Equipment replacement as needed.  |
| 0105397330                 | 4451   | FURNITURE-NEW NON CAPITAL   | -                                 | 5,000               | Office reconfiguration for Administrative Assistant - Conf.   |
| 0105397330                 | 5205   | MILEAGE                     | 200                               | 100                 | Mileage for Staff   |
| 0105397330                 | 5210   | TRAVEL AND CONFERENCE       | 17,000                            | 20,000              | LMI, software training, negotiations workshops, CSBA conference, labor relations/administrative personnel meetings, job fairs, CTCC conference, health benefits conferences for CSEA/NMFT and District representatives. |
| 0105397330                 | 5220   | RECRUITING                  | 3,000                             | 2,000               | Materials to enhance applicant pool (recruitment fairs).  |
| 0105397330                 | 5299   | MILEAGE STIPEND-CERT        | 9,000                             | 9,000               | Mileage Stipend - Admin Dir (2)   |
| 0105397330                 | 5301   | DUES AND MEMBERSHIPS        | 4,000                             | 3,500               | School Employers Association of California (SEAC) Dues/memberships, CCAC membership   |
| 0105397330                 | 5611   | EQUIPMENT RENTAL            | 500                               | 500                 | Water Cooler Rental (Culligan)  |
| 0105397330                 | 5620   | CONTRACT SERVICES           | 8,000                             | 8,000               | Total Imaging Services, Microfiche, Spark Hire  |
| 0105397330                 | 5714   | POSTAGE-Warehouse/JE only   | 3,000                             | 3,000               | Mailers   |
| 0105397330                 | 5760   | CAMPUS CATERING             | 6,000                             | 8,000               | Refreshments for negotiations, leadership institute, PD, administrative interview panels, training, etc.  |
| 0105397330                 | 5802   | ADVERTISING                 | 14,000                            | 20,000              | Advertising costs for vacant positions. Additional fees for LinkedIn and EdJoin.  |
| 0105397330                 | 5810   | CONSULTANTS                 | 215,000                           | 175,000             | Investigative and Translation Services  |
| 0105397330                 | 5816   | LEGAL EXPENSE               | 300,000                           | 300,000             | Legal services for personnel issues and settlement costs.   |
| 0105397330                 | 5862   | FINGER PRINTING             | 20,000                            | 10,000              | FBI and DOJ fingerprint clearance.  |
| 0105397330                 | 5865   | MISC OUTSIDE VENDOR         | 3,000                             | 3,000               | Duplications - Hiring packets, book of notices, labor contracts, and required notices to employees.   |
| 0105397330                 | 5866   | LICENSE or SOFTWARE FEES    | 45,000                            | 35,000              | Frontline, Frontline Tune Ups, EdFiles, Informed K12  |
| 0105397330                 | 5901   | POSTAGE                     | 500                               | 200                 | US Postal Service for Express Mail, Certified Mail  |
| 0105397330                 | 5908   | COMMUNICATION STIPEND-CLSFD | 2,120                             | 1,800               | Communication Stipend - EAC & AAC   |
| 0105397330                 | 5909   | COMMUNICATION STIPEND-CERT  | 1,200                             | 1,200               | Communication Stipend - Admin Dir (2)   |
| PERSONNEL/GENERAL ADMIN    |        |                             | 705,845                           | 666,995             |   |
| PERSONNEL SERVICES         |        |                             | \$ 705,845                        | \$ 666,995          |   |
| 0105017380                 | 1180   | EXTRA DUTY TEACHER          | 55,175                            | 96,250              | Long Term Sub Days  |
| 0105017380                 | 1191   | SUB TEACHER EXCUSED         | 3,209                             | 3,500               | 20 Excused Sub Days   |
| 0105017380                 | 3XXX   | BENEFITS                    | 22,702                            | 22,543              | Benefits  |
| PERSONNEL ADMIN/INSTR      |        |                             | 81,086                            | 122,293             |   |
| 0105037380                 | 1180   | EXTRA DUTY TEACHER          | 66,360                            | 40,000              | Master Teacher Stipends   |
| 0105037380                 | 3XXX   | BENEFITS                    | 10,509                            | 9,040               | Benefits  |
| PERSONNEL ADMIN/SUPV INSTR |        |                             | 76,869                            | 49,040              |   |
| PERSONNEL ADMINISTRATION   |        |                             | \$ 157,955                        | \$ 171,333          |   |
| HUMAN RESOURCES TOTAL      |        |                             | \$ 873,658                        | \$ 847,707          |   |

**Classified Personnel**

Manager Code 0510

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                             | Object | Object Description          | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale   |
|------------------------------------|--------|-----------------------------|-----------------------------------|---------------------|--|
| 0105397331                         | 2388   | EXTRA DUTY SUPV/ADM SUPPORT | \$ 10,000                         | \$ 18,496           | Overtime   |
| 0105397331                         | 2488   | EXTRA DUTY CLERICAL         | 2,000                             | 12,031              | Overtime   |
| 0105397331                         | 2991   | OTHER                       | 300                               | 3,000               | Classified Employee Orientation  |
| 0105397331                         | 3XXX   | BENEFITS                    | 3,041                             | 3,852               | Benefits   |
| 0105397331                         | 4202   | OTHER BOOKS                 | 500                               | 500                 | HR Books; Coaching Materials   |
| 0105397331                         | 4309   | COMPUTER SUPPLIES (<500.)   | 500                               | 500                 | Keyboards, etc.  |
| 0105397331                         | 4325   | REFRESHMENTS-NOT C CATERG   | 1,300                             | 700                 | Refreshments for Interview Panels  |
| 0105397331                         | 4350   | GENERAL SUPPLIES            | 4,000                             | 5,000               | Supplies for meetings, examinations, and office                                |
| 0105397331                         | 5205   | MILEAGE                     | 400                               | 400                 | Deliveries to Personnel Commissioners, Site Visits                             |
| 0105397331                         | 5210   | TRAVEL AND CONFERENCE       | 5,000                             | 16,000              | Conferences, Merit Academy, Staff Trainings                                    |
| 0105397331                         | 5298   | MILEAGE STIPEND-CLSFD       | 4,500                             | 4,500               | Mileage Stipend - Admin. Director  |
| 0105397331                         | 5301   | DUES AND MEMBERSHIPS        | 2,000                             | 2,000               | CSPCA, PCASC   |
| 0105397331                         | 5714   | POSTAGE-Warehouse/JE only   | 500                               | 500                 | Metered Mail   |
| 0105397331                         | 5760   | CAMPUS CATERING             | 1,500                             | 1,500               | Negotiations, Staff Development, ACE Day                                       |
| 0105397331                         | 5802   | ADVERTISING                 | 10,000                            | 10,000              | Recruitment - Technical, Supervisory & Management positions                    |
| 0105397331                         | 5810   | CONSULTANTS                 | 10,000                            | 25,000              | Professional Consulting Services & First Aid / CPR Training                    |
| 0105397331                         | 5865   | MISC OUTSIDE VENDOR         | 3,700                             | 3,700               | Printing Forms, Contracts, Handbooks, Onboarding                               |
| 0105397331                         | 5866   | LICENSE or SOFTWARE FEES    | 65,526                            | 64,497              | NeoGov, CustomGuide Online Training, and Annual Licenses for CODESP and eSkill |
| 0105397331                         | 5901   | POSTAGE                     | 400                               | 400                 | Certified Mail; Stamps   |
| 0105397331                         | 5908   | COMMUNICATION STIPEND-CLSFD | 1,200                             | 1,200               | Communication Stipend - Admin Dir & AACPC                                      |
| CLASSIFIED PERSONNEL/GENERAL ADMIN |        |                             | 126,367                           | 173,776             |  |
| 0105397338                         | 4350   | GENERAL SUPPLIES            | 5,000                             | 5,000               | Employee Recognition (Awards, Longevity Pins)                                  |
| EMPLOYEE RECOGNITION/GENERAL ADMIN |        |                             | 5,000                             | 5,000               |  |
| <b>CLASSIFIED PERSONNEL TOTAL</b>  |        |                             | <b>\$ 131,367</b>                 | <b>\$ 178,776</b>   |  |

## 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

### Asst. Supt. Secondary Education

Manager Code 0600

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                        | Object | Object Description          | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|-------------------------------|--------|-----------------------------|-----------------------------------|---------------------|---|
| 0106037335                    | 4325   | REFRESHMENTS-NOT C CATERG   | 208                               | -                   |   |
| 0106037335                    | 5205   | MILEAGE                     | 100                               | 49                  | Site Travel - Exec. Asst.-Confidential                        |
| 0106037335                    | 5210   | TRAVEL AND CONFERENCE       | 3,800                             | -                   |   |
| 0106037335                    | 5299   | MILEAGE STIPEND-CERT        | 10,050                            | 10,050              | Mileage Stipend - Asst. Supt., Admin. Dir. & Coordinator      |
| 0106037335                    | 5760   | CAMPUS CATERING             | 100                               | -                   |   |
| 0106037335                    | 5908   | COMMUNICATION STIPEND-CLASS | 600                               | 600                 | Communication Stipend - Exec. Asst.- Confidential             |
| 0106037335                    | 5909   | COMMUNICATION STIPEND-CERT  | 1,500                             | 1,500               | Communication Stipend- Asst. Supt., Admin. Dir. & Coordinator |
| SECONDARY ED/SUPV INSTR       |        |                             | 16,358                            | 12,199              |   |
| 0106097335                    | 4350   | GENERAL SUPPLIES            | 28,910                            | 90,000              | Yondr - Middle School, Cell phone pouches (\$30K per site)    |
| 0106097335                    | 5210   | TRAVEL AND CONFERENCE       | 4,160                             | 10,000              | NASSP, ACSA - Secondary Principals                            |
| SECONDARY ED/SCHOOL ADMIN     |        |                             | 33,070                            | 100,000             |   |
| 0106397335                    | 4202   | OTHER BOOKS                 | 319                               | 500                 | PD for Principals   |
| 0106397335                    | 4325   | REFRESHMENTS-NOT C CATERG   | 500                               | 1,000               | Refreshments for Trainings                                    |
| 0106397335                    | 4350   | GENERAL SUPPLIES            | 1,550                             | 2,000               | Support Initiatives   |
| 0106397335                    | 5210   | TRAVEL AND CONFERENCE       | 8,650                             | 10,000              | ACSA, NASSP, CSBA   |
| 0106397335                    | 5760   | CAMPUS CATERING             | 1,500                             | 1,500               | Refreshments for Trainings                                    |
| 0106397335                    | 5816   | LEGAL EXPENSE               | 7,500                             | 5,000               | Legal Fees for Public Records request                         |
| 0106397335                    | 5865   | MISC OUTSIDE VENDOR         | 400                               | 500                 | Duplications (FedEx, OCDE)                                    |
| SECONDARY ED/GENERAL ADMIN    |        |                             | 20,419                            | 20,500              |   |
| ASST SUPT, SECONDARY ED TOTAL |        |                             | \$ 69,847                         | \$ 132,699          |   |

**Student Services**

Manager Code 0602

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                                    | Object | Object Description         | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|---|--------|----------------------------|-----------------------------------|---------------------|---|
| 0116016460                                | 1180   | EXTRA DUTY TEACHER         | \$ 3,558                          | \$ -                | PBIS Trainings - 200 Sub days<br>Benefits   |
| 0116016460                                | 1191   | SUB TEACHER EXCUSED        | 20,038                            | 35,000              |   |
| 0116016460                                | 3XXX   | BENEFITS                   | 4,424                             | 7,912               |   |
| 0116016460                                | 5810   | CONSULTANTS                | 180,000                           | -                   |   |
| STUDENT SERVICES/INSTR                    |        |                            | 208,020                           | 42,912              |   |
| 0116036460                                | 4301   | INSTRUCTIONAL SUPPLIES     | -                                 | 75,000              | Budget for Bx specs & Social Workers, PBIS Instructional Supplies, Wellness Space Supplies  |
| 0116036460                                | 4309   | COMPUTER SUPPLIES (<500.)  | -                                 | 500                 | Replacement Keyboards, Mice   |
| 0116036460                                | 4325   | REFRESHMENTS-NOT C CATERG  | 500                               | 186                 | Light Refreshments for PBIS, SARB, and SS Trainings   |
| 0116036460                                | 4350   | GENERAL SUPPLIES           | 19,400                            | 12,000              | Southwest, STORES, Jostens, Oriental Trading, IIRP Books, CPI Training, Doug Fisher Books   |
| 0116036460                                | 5210   | TRAVEL AND CONFERENCE      | 20,782                            | 30,000              | AALRR, Harbor Council, PBIS, Wellness Together, CA Assoc, ASCA Conference, F3, Counselor Symposium, Behavior training, Safe Schools, MTSS PLI   |
| 0116036460                                | 5299   | MILEAGE STIPEND-CERT       | 13,500                            | 13,050              | Mileage Stipend - Asst Supt, Director, Coordinators   |
| 0116036460                                | 5620   | CONTRACT SERVICES          | 65,000                            | 65,500              | Sparkletts (\$1K), Canon (\$4.5K), Care Solace (\$60K)  |
| 0116036460                                | 5760   | CAMPUS CATERING            | 20,991                            | 5,000               | Full day trainings, PBIS, Restorative Practices, Elementary Counselors, SARB  |
| 0116036460                                | 5810   | CONSULTANTS                | 475,000                           | 698,000             | ONE on Campus (\$100K), Jose Montenegro (\$20K), GRIP (\$30K), Project Kinship (\$200K), Let's Be Kind (\$5K), Tilly's Life Center (\$6K), WestEd CHKS (\$6,310), Walk'n Rollers (\$80K), Turning Point MOU (\$90K), Weichman Clinic (\$5K), WeTip (\$5K), Language Network (\$5K), California Youth Services - JADE (\$1K), Groundswell (\$150K) |
| 0116036460                                | 5865   | MISC OUTSIDE VENDOR        | 1,800                             | 3,500               | Duplications (FedEx, OCDE)  |
| 0116036460                                | 5866   | LICENSE or SOFTWARE FEES   | 51,840                            | 279,756             | Scribbles (\$9.6K), Navigate 360 (PBIS Rewards, \$226,556), Signs of Suicide/MindWise (SOS, \$3.6K), PedalACE (\$25K), Project 529 (\$15K)  |
| 0116036460                                | 5909   | COMMUNICATION STIPEND-CERT | 1,800                             | 1,740               | Communication Stipend - Asst. Supt., Director, Coordinators   |
| STUDENT SERVICES/SUPV INSTR               |        |                            | 670,613                           | 1,184,232           |   |
| 0116076460                                | 2991   | OTHER                      | -                                 | 472                 | Child Care for Parent Ed Series<br>Benefits   |
| 0116076460                                | 3XXX   | BENEFITS                   | -                                 | 36                  |   |
| STUDENT SERVICES/OTHER INSTR              |        |                            | -                                 | 508                 |   |
| 0116096460                                | 5210   | TRAVEL AND CONFERENCE      | 18                                | -                   |   |
| STUDENT SERVICES/SCHOOL ADMIN             |        |                            | 18                                | -                   |   |
| 0116116460                                | 1238   | EXTRA DUTY COUNSELOR       | 8,934                             | 17,050              | 250 Summer Hours (Per Diem)   |
| 0116116460                                | 3XXX   | BENEFITS                   | 2,019                             | 3,739               | Benefits  |
| 0116116460                                | 5205   | MILEAGE                    | 100                               | -                   |   |
| 0116116460                                | 5210   | TRAVEL AND CONFERENCE      | 9,673                             | -                   |   |
| STUDENT SERVICES/GUIDANCE & COUNSELING    |        |                            | 20,726                            | 20,789              |   |
| 0116136460                                | 1248   | EXTRA DUTY PSYCHOLOGIST    | 5,151                             | 17,866              | Summer Work for Behavior Specialist   |
| 0116136460                                | 3XXX   | BENEFITS                   | 1,164                             | 4,265               | Benefits  |
| 0116136460                                | 5205   | MILEAGE                    | 1,300                             | 2,000               | Certificated Mileage  |
| 0116136460                                | 5210   | TRAVEL AND CONFERENCE      | 8,050                             | -                   |   |
| 0116136460                                | 5810   | CONSULTANTS                | 25,000                            | 5,000               | Maxim Staffing, ABA Enhancement   |
| 0116136460                                | 5902   | TELEPHONE SERVICE CHARGES  | 9,000                             | 8,000               | Social Worker/Behavior Specialists Phone  |
| STUDENT SERVICES/PSYCHOLOGICAL SERVICES   |        |                            | 49,665                            | 37,131              |   |
| 0116156460                                | 2488   | EXTRA DUTY CLERICAL        | 500                               | 1,031               | Office Assistant III for Attendance   |
| 0116156460                                | 3XXX   | BENEFITS                   | 100                               | 98                  | Benefits  |
| 0116156460                                | 5299   | MILEAGE STIPEND-CERT       | 4,500                             | 4,500               | Mileage Stipend - Coordinator Child Welfare & Attendance  |
| 0116156460                                | 5714   | POSTAGE-Warehouse/JE only  | 2,471                             | 500                 | SARB & Attendance, Expulsion Letters  |
| 0116156460                                | 5866   | LICENSE or SOFTWARE FEES   | 129,200                           | 123,000             | Attention to Attendance (School Innovations & Achievement)  |
| 0116156460                                | 5909   | COMMUNICATION STIPEND-CERT | 600                               | 600                 | Communication Stipend - Coordinator Child Welfare & Attendance  |
| STUDENT SERVICES/ATTENDANCE & SOCIAL WORK |        |                            | 137,371                           | 129,729             |   |
| 0116316460                                | 4325   | REFRESHMENTS-NOT C CATERG  | -                                 | 700                 | GRIP Trip Snack Reimbursement (3 Schools)   |
| 0116316460                                | 5712   | BUS TRANS-NMUSD            | -                                 | 2,000               | GRIP Transportation (3 Schools)   |
| STUDENT SERVICES/ANCILLARY                |        |                            | -                                 | 2,700               |   |
| 0116396460                                | 5205   | MILEAGE                    | 300                               | 500                 | Classified Mileage  |
| 0116396460                                | 5714   | POSTAGE-Warehouse/JE only  | 6,029                             | 6,000               | Parent communications, investigations, Title IX letters   |
| 0116396460                                | 5816   | LEGAL EXPENSE              | 150,000                           | 339,447             | Expected Legal Fees   |
| STUDENT SERVICES/GENERAL ADMIN            |        |                            | 156,329                           | 345,947             |   |
| 0116486460                                | 5810   | CONSULTANTS                | 800,000                           | 1,037,222           | City of Newport Beach (3) and Costa Mesa (3) - SROs   |
| STUDENT SERVICES/SECURITY                 |        |                            | 800,000                           | 1,037,222           |   |
| <b>STUDENT SERVICES TOTAL</b>             |        |                            | <b>\$ 2,042,742</b>               | <b>\$ 2,801,170</b> |   |



# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## Teaching & Learning - Secondary

Manager Code 0603

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                         | Object | Object Description         | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|--------------------------------|--------|----------------------------|-----------------------------------|---------------------|---|
| 0106016150                     | 1191   | SUBSTITUTE TEACHER EXCUSED | \$ 3,500                          | \$ 1,750            | 20 Sub Days   |
| 0106016150                     | 3XXX   | BENEFITS                   | 792                               | 395                 | Benefits  |
| CURRICULUM 7-12/INSTR          |        |                            | 4,292                             | 2,145               |   |
| 0106036150                     | 2488   | EXTRA DUTY CLERICAL        | 18,432                            | 1,826               | Overtime for Clerical Support   |
| 0106036150                     | 3XXX   | BENEFITS                   | 1,788                             | 173                 | Benefits  |
| 0106036150                     | 4325   | REFRESHMENTS-NOT C CATERG  | 200                               | -                   |   |
| 0106036150                     | 4350   | GENERAL SUPPLIES           | 6,500                             | 5,000               | Office Supplies   |
| 0106036150                     | 5205   | MILEAGE                    | 250                               | 100                 | Mileage Reimbursement   |
| 0106036150                     | 5210   | TRAVEL AND CONFERENCE      | -                                 | 80                  | Conferences - HCPTA Events  |
| 0106036150                     | 5299   | MILEAGE STIPEND-CERT       | 2,250                             | 2,250               | Mileage Stipend - Director 50%  |
| 0106036150                     | 5714   | POSTAGE-Warehouse/JE only  | 100                               | -                   |   |
| 0106036150                     | 5760   | CAMPUS CATERING            | 2,000                             | 900                 | Secondary Ed Meetings & PD  |
| 0106036150                     | 5865   | MISC OUTSIDE VENDOR        | 2,000                             | 1,498               | Duplications (OCDE, FedEx)  |
| 0106036150                     | 5866   | LICENSE or SOFTWARE FEES   | 37,859                            | 37,859              | Mr. Elmer 25%   |
| 0106036150                     | 5901   | POSTAGE                    | 100                               | -                   |   |
| 0106036150                     | 5909   | COMMUNICATION STIPEND-CERT | 300                               | 300                 | Communication Stipend - Director 50%  |
| CURRICULUM 7-12/SUPV INSTR     |        |                            | 71,779                            | 49,986              |   |
| 0106116150                     | 1238   | EXTRA DUTY COUNSELOR       | 3,247                             | 1,038               | Summer PD Assistance (20 hrs.)  |
| 0106116150                     | 3XXX   | BENEFITS                   | 691                               | 228                 | Benefits  |
| CURRICULUM 7-12/GUID & COUNS   |        |                            | 3,938                             | 1,266               |   |
| CURRICULUM 7-12                |        |                            | \$ 80,009                         | \$ 53,397           |   |
| 0106016252                     | 1180   | EXTRA DUTY TEACHER         | 14,122                            | 15,508              | Afterschool Training (308 hrs.); Conferences (180 hrs.)   |
| 0106016252                     | 1191   | SUBSTITUTE TEACHER EXCUSED | 7,749                             | 11,200              | 64 Sub Days   |
| 0106016252                     | 3XXX   | BENEFITS                   | 4,924                             | 6,036               | Benefits  |
| 0106016252                     | 5210   | TRAVEL AND CONFERENCE      | 13,680                            | 14,627              | 20 Teachers to Attend CLTA Conference   |
| CSST WORLD LANGUAGE/INSTR      |        |                            | 40,475                            | 47,371              |   |
| 0106036252                     | 4325   | REFRESHMENTS-NOT C CATERG  | 500                               | -                   |   |
| 0106036252                     | 5760   | CAMPUS CATERING            | 3,000                             | 2,489               | Light Refreshments for Professional Development   |
| 0106036252                     | 5810   | CONSULTANTS                | -                                 | 11,000              | Vista for Spanish   |
| CSST WORLD LANGUAGE/SUPV INSTR |        |                            | 3,500                             | 13,489              |   |
| 0106016253                     | 1180   | EXTRA DUTY TEACHER         | 21,658                            | 28,853              | Afterschool Training - All Teachers (556 hrs.); Conferences (150 hrs.); Dept. Meetings (126 hrs.); Summer Curriculum PD (180 hrs.)            |
| 0106016253                     | 1191   | SUBSTITUTE TEACHER EXCUSED | 24,500                            | 24,500              | 140 Sub Days  |
| 0106016253                     | 3XXX   | BENEFITS                   | 11,493                            | 11,864              | Benefits  |
| 0106016253                     | 4301   | INSTRUCTIONAL SUPPLIES     | 4,330                             | 15,750              | Instructional supplies for new and continued curriculum implementation including whiteboards, installation and markers, part of BTC Learning. |
| 0106016253                     | 5210   | TRAVEL AND CONFERENCE      | 16,000                            | 20,349              | CMC Conference  |
| CSST MATH/INSTR                |        |                            | 77,981                            | 101,316             |   |
| 0106036253                     | 1180   | EXTRA DUTY TEACHER         | 5,287                             | -                   |   |
| 0106036253                     | 3XXX   | BENEFITS                   | 1,195                             | -                   |   |
| 0106036253                     | 4325   | REFRESHMENTS-NOT C CATERG  | 500                               | -                   |   |
| 0106036253                     | 5205   | MILEAGE                    | 700                               | 500                 | TOSA Travel to Sites  |
| 0106036253                     | 5210   | TRAVEL AND CONFERENCE      | -                                 | 3,929               | CMC Conference  |
| 0106036253                     | 5760   | CAMPUS CATERING            | 12,000                            | 14,507              | Light Refreshments for Professional Development   |
| 0106036253                     | 5810   | CONSULTANTS                | 140,400                           | 65,000              | Imagine Learning - 13 days  |
| 0106036253                     | 5901   | POSTAGE                    | 500                               | -                   |   |
| CSST MATH/SUPV INSTR           |        |                            | 160,582                           | 83,936              |   |

**Teaching & Learning - Secondary**

Manager Code 0603

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                         | Object | Object Description         | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|--------------------------------|--------|----------------------------|-----------------------------------|---------------------|---|
| 0106016150                     | 1191   | SUBSTITUTE TEACHER EXCUSED | \$ 3,500                          | \$ 1,750            | 20 Sub Days   |
| 0106016150                     | 3XXX   | BENEFITS                   | 792                               | 395                 | Benefits  |
| CURRICULUM 7-12/INSTR          |        |                            | 4,292                             | 2,145               |   |
| 0106036150                     | 2488   | EXTRA DUTY CLERICAL        | 18,432                            | 1,826               | Overtime for Clerical Support   |
| 0106036150                     | 3XXX   | BENEFITS                   | 1,788                             | 173                 | Benefits  |
| 0106036150                     | 4325   | REFRESHMENTS-NOT C CATERG  | 200                               | -                   |   |
| 0106036150                     | 4350   | GENERAL SUPPLIES           | 6,500                             | 5,000               | Office Supplies   |
| 0106036150                     | 5205   | MILEAGE                    | 250                               | 100                 | Mileage Reimbursement   |
| 0106036150                     | 5210   | TRAVEL AND CONFERENCE      | -                                 | 80                  | Conferences - HCPTA Events  |
| 0106036150                     | 5299   | MILEAGE STIPEND-CERT       | 2,250                             | 2,250               | Mileage Stipend - Director 50%  |
| 0106036150                     | 5714   | POSTAGE-Warehouse/JE only  | 100                               | -                   |   |
| 0106036150                     | 5760   | CAMPUS CATERING            | 2,000                             | 900                 | Secondary Ed Meetings & PD  |
| 0106036150                     | 5865   | MISC OUTSIDE VENDOR        | 2,000                             | 1,498               | Duplications (OCDE, FedEx)  |
| 0106036150                     | 5866   | LICENSE or SOFTWARE FEES   | 37,859                            | 37,859              | Mr. Elmer 25%   |
| 0106036150                     | 5901   | POSTAGE                    | 100                               | -                   |   |
| 0106036150                     | 5909   | COMMUNICATION STIPEND-CERT | 300                               | 300                 | Communication Stipend - Director 50%  |
| CURRICULUM 7-12/SUPV INSTR     |        |                            | 71,779                            | 49,986              |   |
| 0106116150                     | 1238   | EXTRA DUTY COUNSELOR       | 3,247                             | 1,038               | Summer PD Assistance (20 hrs.)  |
| 0106116150                     | 3XXX   | BENEFITS                   | 691                               | 228                 | Benefits  |
| CURRICULUM 7-12/GUID & COUNS   |        |                            | 3,938                             | 1,266               |   |
| CURRICULUM 7-12                |        |                            | \$ 80,009                         | \$ 53,397           |   |
|                                |        |                            |                                   |                     |   |
| 0106016252                     | 1180   | EXTRA DUTY TEACHER         | 14,122                            | 15,508              | Afterschool Training (308 hrs.); Conferences (180 hrs.)   |
| 0106016252                     | 1191   | SUBSTITUTE TEACHER EXCUSED | 7,749                             | 11,200              | 64 Sub Days   |
| 0106016252                     | 3XXX   | BENEFITS                   | 4,924                             | 6,036               | Benefits  |
| 0106016252                     | 5210   | TRAVEL AND CONFERENCE      | 13,680                            | 14,627              | 20 Teachers to Attend CLTA Conference   |
| CSST WORLD LANGUAGE/INSTR      |        |                            | 40,475                            | 47,371              |   |
| 0106036252                     | 4325   | REFRESHMENTS-NOT C CATERG  | 500                               | -                   |   |
| 0106036252                     | 5760   | CAMPUS CATERING            | 3,000                             | 2,489               | Light Refreshments for Professional Development   |
| 0106036252                     | 5810   | CONSULTANTS                | -                                 | 11,000              | Vista for Spanish   |
| CSST WORLD LANGUAGE/SUPV INSTR |        |                            | 3,500                             | 13,489              |   |
| 0106016253                     | 1180   | EXTRA DUTY TEACHER         | 21,658                            | 28,853              | Afterschool Training - All Teachers (556 hrs.); Conferences (150 hrs.); Dept. Meetings (126 hrs.); Summer Curriculum PD (180 hrs.)            |
| 0106016253                     | 1191   | SUBSTITUTE TEACHER EXCUSED | 24,500                            | 24,500              | 140 Sub Days  |
| 0106016253                     | 3XXX   | BENEFITS                   | 11,493                            | 11,864              | Benefits  |
| 0106016253                     | 4301   | INSTRUCTIONAL SUPPLIES     | 4,330                             | 15,750              | Instructional supplies for new and continued curriculum implementation including whiteboards, installation and markers, part of BTC Learning. |
| 0106016253                     | 5210   | TRAVEL AND CONFERENCE      | 16,000                            | 20,349              | CMC Conference  |
| CSST MATH/INSTR                |        |                            | 77,981                            | 101,316             |   |
| 0106036253                     | 1180   | EXTRA DUTY TEACHER         | 5,287                             | -                   |   |
| 0106036253                     | 3XXX   | BENEFITS                   | 1,195                             | -                   |   |
| 0106036253                     | 4325   | REFRESHMENTS-NOT C CATERG  | 500                               | -                   |   |
| 0106036253                     | 5205   | MILEAGE                    | 700                               | 500                 | TOSA Travel to Sites  |
| 0106036253                     | 5210   | TRAVEL AND CONFERENCE      | -                                 | 3,929               | CMC Conference  |
| 0106036253                     | 5760   | CAMPUS CATERING            | 12,000                            | 14,507              | Light Refreshments for Professional Development   |
| 0106036253                     | 5810   | CONSULTANTS                | 140,400                           | 65,000              | Imagine Learning - 13 days  |
| 0106036253                     | 5901   | POSTAGE                    | 500                               | -                   |   |
| CSST MATH/SUPV INSTR           |        |                            | 160,582                           | 83,936              |   |



# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## Teaching & Learning - Secondary

Manager Code 0603

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                               | Object | Object Description         | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|--------------------------------------|--------|----------------------------|-----------------------------------|---------------------|---|
| 0106016254                           | 1180   | EXTRA DUTY TEACHER         | -                                 | 2,518               | Afterschool Training (50 hrs.)  |
| 0106016254                           | 1191   | SUBSTITUTE TEACHER EXCUSED | 1,050                             | 4,375               | 25 Sub Days   |
| 0106016254                           | 3XXX   | BENEFITS                   | 235                               | 1,558               | Benefits  |
| CSST PHYSICAL ED/INSTR               |        |                            | 1,285                             | 8,451               |   |
| 0106036254                           | 1180   | EXTRA DUTY TEACHER         | 6,797                             | -                   |   |
| 0106036254                           | 3XXX   | BENEFITS                   | 1,536                             | -                   |   |
| 0106036254                           | 4325   | REFRESHMENTS-NOT C CATERG  | 500                               | -                   |   |
| 0106036254                           | 5210   | TRAVEL AND CONFERENCE      | 5,000                             | -                   |   |
| 0106036254                           | 5760   | CAMPUS CATERING            | 500                               | 2,489               | Breakfast/Lunch for PE PD for 20 Teachers (4 mtgs.).  |
| 0106036254                           | 5810   | CONSULTANTS                | 3,000                             | 6,000               | OCDE - Allyson Reeds (4 days)   |
| CSST PHYSICAL ED/SUPV INSTR          |        |                            | 17,333                            | 8,489               |   |
| 0106016255                           | 1180   | EXTRA DUTY TEACHER         | 5,367                             | -                   |   |
| 0106016255                           | 1191   | SUBSTITUTE TEACHER EXCUSED | 9,800                             | -                   |   |
| 0106016255                           | 3XXX   | BENEFITS                   | 3,285                             | -                   |   |
| 0106016255                           | 5205   | MILEAGE                    | 26                                | -                   |   |
| 0106016255                           | 5866   | LICENSE or SOFTWARE FEES   | 61,753                            | 53,844              | SchoolLinks   |
| CSST GENERAL/INSTR                   |        |                            | 80,231                            | 53,844              |   |
| 0106036255                           | 1180   | EXTRA DUTY TEACHER         | 24,972                            | 25,947              | After School Instructional Coach Meetings (350 hrs.), Summer PD Planning, Summer Thinking Maps Training, & After School Trainings (150 hrs.). |
| 0106036255                           | 1191   | SUB TEACHER EXCUSED        | -                                 | 17,500              | 100 Sub Days  |
| 0106036255                           | 3XXX   | BENEFITS                   | 5,644                             | 9,645               | Benefits  |
| 0106036255                           | 4202   | OTHER BOOKS                | 100                               | -                   |   |
| 0106036255                           | 4301   | INSTRUCTIONAL SUPPLIES     | 1,901                             | 5,800               | Teacher Guides  |
| 0106036255                           | 4325   | REFRESHMENTS-NOT C CATERG  | 5,481                             | -                   |   |
| 0106036255                           | 4350   | GENERAL SUPPLIES           | -                                 | 500                 | General Supplies to support PD meetings.  |
| 0106036255                           | 5205   | MILEAGE                    | -                                 | 100                 | Instructional Coaches to assess the implementation of Thinking Maps at Elementary Sites.  |
| 0106036255                           | 5210   | TRAVEL AND CONFERENCE      | 40                                | -                   |   |
| 0106036255                           | 5760   | CAMPUS CATERING            | 20,000                            | 24,772              | Refreshments for Professional Development Meetings  |
| 0106036255                           | 5810   | CONSULTANTS                | 2,000                             | 254,200             | PLT, Thinking Maps, 11/05   |
| CSST GENERAL/SUPV INSTR              |        |                            | 60,138                            | 338,464             |   |
| 0106056255                           | 1218   | EXTRA DUTY LIBRARIAN       | 1,334                             | 4,930               | Weekend Conference Attendance (7 Librarians)  |
| 0106056255                           | 3XXX   | BENEFITS                   | 301                               | 1,080               | Benefits  |
| 0106056255                           | 5210   | TRAVEL AND CONFERENCE      | 3,370                             | 3,400               | Secondary Librarian Conference  |
| CSST GENERAL/INSTR LIBR, MEDIA, TECH |        |                            | 5,005                             | 9,410               |   |
| 0106016256                           | 1180   | EXTRA DUTY TEACHER         | 11,986                            | 22,106              | Afterschool Training (426 hrs.)   |
| 0106016256                           | 1191   | SUBSTITUTE TEACHER EXCUSED | 10,500                            | 24,500              | 140 Sub Days  |
| 0106016256                           | 3XXX   | BENEFITS                   | 4,926                             | 10,385              | Benefits  |
| 0106016256                           | 4301   | INSTRUCTIONAL SUPPLIES     | 1,000                             | 1,000               | Supplies for READ 180 & StudySync   |
| 0106016256                           | 4325   | REFRESHMENTS-NOT C CATERG  | 216                               | -                   |   |
| 0106016256                           | 5210   | TRAVEL AND CONFERENCE      | 3,500                             | 34,493              | 12-15 Teachers to Attend CATE Conference  |
| CSST ENGLISH/INSTR                   |        |                            | 32,128                            | 92,484              |   |
| 0106036256                           | 5205   | MILEAGE                    | 1,000                             | 500                 | Mileage Reimbursement   |
| 0106036256                           | 5210   | TRAVEL AND CONFERENCE      | -                                 | 1,770               | CATE Conference (LA); UCI Writing Project (Irvine)  |
| 0106036256                           | 5760   | CAMPUS CATERING            | 3,968                             | 11,031              | Light Refreshments for Meetings   |
| 0106036256                           | 5810   | CONSULTANTS                | 25,200                            | 96,000              | New and Continued Curriculum Implementation   |
| CSST ENGLISH/SUPV INSTR              |        |                            | 30,168                            | 109,301             |   |
| 0106016257                           | 1180   | EXTRA DUTY TEACHER         | 5,015                             | 24,442              | Afterschool Training (471 hrs..)  |
| 0106016257                           | 1191   | SUBSTITUTE TEACHER EXCUSED | 4,375                             | 24,500              | 140 Sub Days  |
| 0106016257                           | 3XXX   | BENEFITS                   | 2,088                             | 10,898              | Benefits  |
| 0106016257                           | 5210   | TRAVEL AND CONFERENCE      | -                                 | 33,400              | 12-15 Teachers to Attend CCSS Conference  |
| CSST HISTORY/INSTR                   |        |                            | 11,478                            | 93,240              |   |
| 0106036257                           | 4325   | REFRESHMENTS-NOT C CATERG  | 1,000                             | -                   |   |
| 0106036257                           | 5205   | MILEAGE                    | 1,000                             | 500                 | TOSA Mileage Reimbursement  |
| 0106036257                           | 5210   | TRAVEL AND CONFERENCE      | -                                 | 1,670               | CCSS Conference (Southern California)   |
| 0106036257                           | 5760   | CAMPUS CATERING            | 3,000                             | 11,031              | Refreshments for Professional Development Meetings  |
| 0106036257                           | 5810   | CONSULTANTS                | -                                 | 48,000              | Digital Education Project (History PD)  |
| CSST HISTORY/SUPV INSTR              |        |                            | 5,000                             | 61,201              |   |

**Teaching & Learning - Secondary**

Manager Code 0603

24-25 Estimated Actuals / 25-26 Budget

| Pseudo   | Object | Object Description         | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale   |
|--|--------|----------------------------|-----------------------------------|---------------------|--|
| 0106016258                                       | 1180   | EXTRA DUTY TEACHER         | 43,952                            | 21,069              | Afterschool Training (100 hrs.); Summer School Training for New Curriculum (180 hrs.); Department Meetings (126 hrs.). |
| 0106016258                                       | 1191   | SUBSTITUTE TEACHER EXCUSED | 24,500                            | 24,500              | 140 Sub Days   |
| 0106016258                                       | 3XXX   | BENEFITS                   | 14,896                            | 10,156              | Benefits   |
| 0106016258                                       | 4301   | INSTRUCTIONAL SUPPLIES     | 375,000                           | 369,493             | Instructional Supplies for New & Continued Curriculum Implementation   |
| 0106016258                                       | 4325   | REFRESHMENTS-NOT C CATERG  | 76                                | -                   |  |
| 0106016258                                       | 5865   | MISC OUTSIDE VENDOR        | 3,000                             | -                   |  |
| CSST SCIENCE/INSTR                               |        |                            | 461,424                           | 425,218             |  |
| 0106036258                                       | 4325   | REFRESHMENTS-NOT C CATERG  | 1,000                             | -                   |  |
| 0106036258                                       | 5205   | MILEAGE                    | 500                               | 500                 | Mileage Reimbursement - TOSA   |
| 0106036258                                       | 5301   | DUES AND MEMBERSHIPS       | 30                                | 30                  | California Science Teacher Dues - TOSA   |
| 0106036258                                       | 5760   | CAMPUS CATERING            | 23,000                            | 28,416              | Light Refreshments for PD  |
| 0106036258                                       | 5865   | MISC OUTSIDE VENDOR        | -                                 | 9,600               | Storage Unit for Science Supplies  |
| 0106036258                                       | 5866   | LICENSE or SOFTWARE FEES   | 14,406                            | -                   |  |
| CSST SCIENCE/SUPV INSTR                          |        |                            | 38,936                            | 38,546              |  |
| 0106026259                                       | 1180   | EXTRA DUTY TEACHER         | 2,497                             | 2,076               | Afterschool Training (40 hrs.)   |
| 0106026259                                       | 1191   | SUBSTITUTE TEACHER EXCUSED | 8,750                             | 7,000               | Subs for PD/Art Install and Uninstall (40 days)  |
| 0106026259                                       | 3XXX   | BENEFITS                   | 2,508                             | 2,289               | Benefits   |
| 0106026259                                       | 4301   | INSTRUCTIONAL SUPPLIES     | 300                               | -                   |  |
| 0106026259                                       | 5712   | BUS TRANS-NMUSD            | 8,000                             | 7,500               | Field Trips throughout the school year, including January musical instructional service clinic                         |
| 0106026259                                       | 5810   | CONSULTANTS                | 600                               | 3,100               | OCC Clinics; Art Show Judges   |
| CSST VAPA/INSTR ARTS                             |        |                            | 22,655                            | 21,965              |  |
| 0106036259                                       | 4350   | GENERAL SUPPLIES           | 260                               | -                   |  |
| 0106036259                                       | 5760   | CAMPUS CATERING            | 1,000                             | 1,991               | Professional Development, January Clinics, Art Night   |
| 0106036259                                       | 5810   | CONSULTANTS                | 1,800                             | -                   |  |
| 0106036259                                       | 5865   | MISC OUTSIDE VENDOR        | 840                               | 1,000               | Duplications - Posters, Trophies (OCDE, FedEx)   |
| CSST VAPA/SUPV INSTR                             |        |                            | 3,900                             | 2,991               |  |
| CALIFORNIA STATE STANDARDS                       |        |                            | \$ 1,047,214                      | \$ 1,500,306        |  |
| 0106011410                                       | 1130   | HOURLY TEACHER             | 51,203                            | 51,205              | Online Summer School (6 Teachers)  |
| 0106011410                                       | 1180   | EXTRA DUTY TEACHER         | -                                 | 200                 | Extra Duty   |
| 0106011410                                       | 1181   | OTHER SUBSTITUTE           | 175                               | 175                 | Sub  |
| 0106011410                                       | 3XXX   | BENEFITS                   | 13,040                            | 13,055              | Benefits   |
| SUMMER SCHOOL/INSTR                              |        |                            | 64,418                            | 64,635              |  |
| SUMMER SCHOOL                                    |        |                            | \$ 64,418                         | \$ 64,635           |  |
| <b>TEACHING &amp; LEARNING - SECONDARY TOTAL</b> |        |                            | <b>\$ 1,191,641</b>               | <b>\$ 1,618,338</b> |  |

# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## College & Career Education

Manager Code 0607

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                   | Object | Object Description             | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale   |
|--------------------------|--------|--------------------------------|-----------------------------------|---------------------|--|
| 0106016153               | 1180   | EXTRA DUTY TEACHER             | \$ 3,021                          | \$ 4,934            | After-School Events w/ Students - Braiding and Non-Grant Eligible (20 hours) (Robotics competition, MESA, STEM events); Teacher Professional Development - (78 hours) for 39 teachers at 2hr/each. |
| 0106016153               | 1191   | SUBSTITUTE TEACHER EXCUSED     | 4,191                             | 7,875               | Field Trip & CTE Student Event Subs (15 subs) (Elementary);  |
| 0106016153               | 1196   | CERT BUDGET USE ONLY           | -                                 | 151                 | Contingency  |
| 0106016153               | 3XXX   | BENEFITS                       | 1,638                             | 2,895               | Benefits   |
| 0106016153               | 4301   | INSTRUCTIONAL SUPPLIES         | 1,000                             | 848                 | CTE Equipment (elementary)   |
| 0106016153               | 4350   | GENERAL SUPPLIES               | 500                               | -                   |  |
| 0106016153               | 4401   | EQUIP-NEW NON CAPITALIZED      | 1,133                             | 1,000               | CTE Equipment (elementary), Maker Space, Career Connected Schools  |
| 0106016153               | 5712   | BUS TRANS-NMUSD                | 500                               | 500                 | Braiding and Non-Grant Eligible (elementary, CdM PLTW)   |
| 0106016153               | 5713   | CHARTER BUS SERVICE            | 860                               | -                   |  |
| 0106016153               | 5810   | CONSULTANTS                    | 37,285                            | 37,285              | Vital Link Contracts (C/C Night and Robotics Competition)  |
| 0106016153               | 5822   | ADMISSIONS                     | 1,125                             | 400                 | Elementary field trip admission (2 schools)  |
| ED TECH/INSTR            |        |                                | 51,253                            | 55,888              |  |
| 0106036153               | 1180   | EXTRA DUTY TEACHER             | 566                               | 1,007               | TOSA CCN Planning Support (20 hours)   |
| 0106036153               | 1196   | CERT BUDGET USE ONLY           | -                                 | 31                  | Staffing Contingency   |
| 0106036153               | 2475   | TRANSLATORS                    | 1,168                             | 1,697               | College & Career Night, Career Exploration, CTE Events   |
| 0106036153               | 2975   | SCHOOL COMMUNITY FACILITATOR   | 1,500                             | 602                 | College & Career Night, Career Exploration, CTE Events   |
| 0106036153               | 2996   | CLSFD-BUDGET USE ONLY          | -                                 | 63                  | Staffing Contingency   |
| 0106036153               | 3XXX   | BENEFITS                       | 2,379                             | 451                 | Benefits   |
| 0106036153               | 4325   | REFRESHMENTS-NOT C CATERG      | 500                               | 250                 | Refreshments for CTE Events  |
| 0106036153               | 4330   | GRADUATION SUPPLIES            | 7,144                             | -                   | CTE Medallions (Jostens)   |
| 0106036153               | 4350   | GENERAL SUPPLIES               | 7,329                             | 14,375              | Office Supplies, Copier Paper, Graduation Medallions   |
| 0106036153               | 4401   | EQUIP-NEW NON CAPITALIZED      | 4,828                             | -                   |  |
| 0106036153               | 5205   | MILEAGE                        | -                                 | 200                 | Mileage Reimbursement Travel to Sites  |
| 0106036153               | 5210   | TRAVEL AND CONFERENCE          | 4,829                             | 4,708               | Conferences for CTE Staff  |
| 0106036153               | 5299   | MILEAGE STIPEND-CERT           | 2,250                             | 5,500               | Mileage Stipend - Director, Coordinator  |
| 0106036153               | 5601   | RENTAL EXPENSE                 | 25,163                            | 27,000              | College & Career Night - Fall, Career Exploration - Spring, CTE Events; Building Rentals   |
| 0106036153               | 5620   | CONTRACT SERVICES              | 1,600                             | 10,000              | Repair & Service CTE Machinery   |
| 0106036153               | 5712   | BUS TRANS-NMUSD                | 1,000                             | 700                 | College & Career Night - Fall, Career Exploration - Spring, CTE Events; Student Transportation   |
| 0106036153               | 5760   | CAMPUS CATERING                | 6,000                             | 5,476               | College & Career Night, Career Exploration, CTE Events; Professional Development Refreshments  |
| 0106036153               | 5865   | MISC OUTSIDE VENDOR            | 9,000                             | 15,000              | Duplications (OCDE, FedEx)   |
| 0106036153               | 5909   | COMMUNICATION STIPEND-CERT     | 300                               | 900                 | Communication Stipend - Director, Coordinator  |
| ED TECH/SUPV INSTR       |        |                                | 75,556                            | 87,960              |  |
| 0106116153               | 1238   | EXTRA DUTY COUNSELOR           | 3,168                             | 1,007               | College and Career Night, CRL network, Counselor CCN Planning Support (20 hrs.)  |
| 0106116153               | 1296   | STAFF CONTINGENCY-PUPIL SUPPRT | -                                 | 31                  | Staffing Contingency   |
| 0106116153               | 3XXX   | BENEFITS                       | 716                               | 228                 | Benefits   |
| 0106116153               | 5210   | TRAVEL AND CONFERENCE          | 2,000                             | 1,600               | Conferences for CTE Staff  |
| 0106116153               | 5299   | MILEAGE STIPEND-CERT           | 3,250                             | 3,250               | Mileage Stipend - Coordinator  |
| 0106116153               | 5909   | COMMUNICATION STIPEND-CERT     | 600                               | 600                 | Communication Stipend - Coordinator  |
| ED TECH/GUID & COUNS     |        |                                | 9,734                             | 6,716               |  |
| 0106396153               | 5210   | TRAVEL AND CONFERENCE          | 475                               | -                   | Conference for CTE Office  |
| ED TECH/GENERAL ADMIN    |        |                                | 475                               | -                   |  |
| COLLEGE AND CAREER TOTAL |        |                                | \$ 137,018                        | \$ 150,564          |  |

## Secondary Education

Manager Code 0608

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                                      | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|---|--------|------------------------------|-----------------------------------|---------------------|---|
| 0106017334                                  | 1180   | EXTRA DUTY TEACHER           | \$ 38,533                         | \$ 37,332           | 4 Athletic Directors (80 hrs.)  |
| 0106017334                                  | 1191   | SUBSTITUTE TEACHER EXCUSED   | 15,225                            | 12,250              | Subs for Athletic and Activities Directors  |
| 0106017334                                  | 3XXX   | BENEFITS                     | 11,632                            | 10,955              | Benefits  |
| 0106017334                                  | 4202   | OTHER BOOKS                  | -                                 | 6,000               | ECBS Coastline Other Books  |
| 0106017334                                  | 4301   | INSTRUCTIONAL SUPPLIES       | 4,308                             | 1,000               | ECBS & SMART Camp Materials   |
| 0106017334                                  | 4350   | GENERAL SUPPLIES             | 400                               | 400                 | Copy Paper for Summer School and Sanborn  |
| 0106017334                                  | 5810   | CONSULTANTS                  | 198,420                           | 190,000             | Freedom Committee, D. Weiland, Interquest Canine, Operation Clean Slate, Total Safety, HUDL |
| 0106017334                                  | 5866   | LICENSE or SOFTWARE FEES     | 18,298                            | 20,000              | 5 Star Student, Home Campus, Saavas   |
| ADMIN DIR EDUC/INSTR                        |        |                              | 286,816                           | 277,937             |   |
| 0106037334                                  | 2488   | EXTRA DUTY CLERICAL          | 500                               | 1,298               | Assist with Board and HRTF Meetings   |
| 0106037334                                  | 3XXX   | BENEFITS                     | 78                                | 123                 | Benefits  |
| 0106037334                                  | 4325   | REFRESHMENTS-NOT C CATERG    | 3,000                             | 2,000               | Community Engagement  |
| 0106037334                                  | 4350   | GENERAL SUPPLIES             | 1,000                             | 1,000               | Copier Paper  |
| 0106037334                                  | 5205   | MILEAGE                      | 50                                | 50                  | Travel to Sites   |
| 0106037334                                  | 5210   | TRAVEL AND CONFERENCE        | 4,690                             | 5,700               | Conferences- Coordinators, AP's; Admin Interns  |
| 0106037334                                  | 5299   | TAXABLE MILEAGE-CERTIFICATED | 4,500                             | 4,500               | Mileage Stipend - Asst. Supt., Secondary Ed.  |
| 0106037334                                  | 5714   | POSTAGE-Warehouse/JE only    | 20                                | 20                  | Student Recognition Letters   |
| 0106037334                                  | 5760   | CAMPUS CATERING              | 7,500                             | 3,500               | Refreshments for Principals' Meetings   |
| 0106037334                                  | 5810   | CONSULTANTS                  | 166,250                           | 168,750             | Creative Leadership; 2Teach Global  |
| 0106037334                                  | 5865   | MISC OUTSIDE VENDOR          | 3,000                             | 3,000               | Duplications (OCDE, FedEx)  |
| 0106037334                                  | 5901   | POSTAGE                      | 60                                | 50                  | Mailings  |
| 0106037334                                  | 5909   | COMMUNICATION STIPEND-CERT   | 600                               | 600                 | Communication Stipend - Asst. Supt., Secondary Ed.  |
| ADMIN DIR EDUC/SUPV INSTR                   |        |                              | 191,248                           | 190,591             |   |
| 0106097334                                  | 4350   | GENERAL SUPPLIES             | 951                               | 1,000               | Office Supplies   |
| 0106097334                                  | 5301   | DUES AND MEMBERSHIPS         | 8,610                             | 9,500               | WASC Accreditation  |
| 0106097334                                  | 5601   | RENTAL EXPENSE               | 306                               | 310                 | Room Rental for Principals Retreat  |
| ADMIN DIR EDUC/SCHOOL ADMIN                 |        |                              | 9,867                             | 10,810              |   |
| 0106117334                                  | 5210   | TRAVEL AND CONFERENCE        | -                                 | 16,000              | ACSA Conference (20 Counselors @ \$800 ea.)   |
| ADMIN DIR EDUC/GUID & COUNS                 |        |                              | -                                 | 16,000              |   |
| 106327334                                   | 5810   | CONSULTANTS                  | 67,000                            | -                   |   |
| ADMIN DIR EDUC/AA                           |        |                              | 67,000                            | -                   |   |
| 0106397334                                  | 4325   | REFRESHMENTS-NOT C CATERG    | 2,000                             | 2,000               | WASC visits   |
| 0106397334                                  | 4350   | GENERAL SUPPLIES             | 200                               | 200                 | WASC supplies   |
| 0106397334                                  | 5205   | MILEAGE                      | 1,000                             | 1,000               | WASC visiting committee reimbursements  |
| 0106397334                                  | 5210   | TRAVEL AND CONFERENCE        | 6,000                             | 6,000               | WASC visiting committee hotel accommodations  |
| 0106397334                                  | 5760   | CAMPUS CATERING              | 2,000                             | 2,000               | WASC visits - refreshments  |
| 0106397334                                  | 5865   | MISC OUTSIDE VENDOR          | 1,000                             | 1,000               | Duplications (FedEx)  |
| ADMIN DIR EDUC/GENERAL ADMIN                |        |                              | 12,200                            | 12,200              |   |
| 0106487334                                  | 2288   | EXTRA DUTY CLASS SUPPORT     | 16,567                            | 26,081              | 5-Campus Safety Facilitators End of Year Security   |
| 0106487334                                  | 3XXX   | BENEFITS                     | 1,607                             | 2,446               | Benefits  |
| 0106487334                                  | 4350   | GENERAL SUPPLIES             | 8,003                             | 4,000               | Uniforms for Campus Safety Facilitators   |
| 0106487334                                  | 5210   | TRAVEL AND CONFERENCE        | -                                 | 2,000               | Campus Safety Facilitators - Conferences/Training   |
| 0106487334                                  | 5810   | CONSULTANTS                  | 520,000                           | 572,000             | Star Pro; Guard Power for Board Meetings  |
| ADMIN DIR EDUC/SECURITY                     |        |                              | 546,177                           | 606,527             |   |
| ADMINISTRATIVE DIRECTOR, SECONDARY ED TOTAL |        |                              | \$ 1,113,308                      | \$ 1,114,065        |   |

## 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

### Education Technology

Manager Code 0611

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                           | Object | Object Description           | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|----------------------------------|--------|------------------------------|-----------------------------------|---------------------|---|
| 0103016153                       | 1180   | EXTRA DUTY TEACHER           | \$ 36,334                         | \$ 37,949           | Teacher of Record (\$568 Stipend for Drivers Ed Support), Teacher Workshops (600 hrs.), Digital Learning Day, 30 DLD Presenters (120 hrs.), DLD Ed Tech Coaches (40 hrs.)                               |
| 0103016153                       | 1191   | SUBSTITUTE TEACHER EXCUSED   | 700                               | 8,750               | 50 Subs: Office Hours (12), Fellow Program (30), CUE (8)  |
| 0103016153                       | 3XXX   | BENEFITS                     | 8,316                             | 10,300              | Benefits  |
| 0103016153                       | 4301   | INSTRUCTIONAL SUPPLIES       | 10,000                            | 5,632               | 200 iPad Cases, Accessories (Annual Refresh)  |
| 0103016153                       | 4309   | COMPUTER SUPPLIES (<500.)    | 22,400                            | 22,373              | Annual Refresh - 50 Apple iPads, Pencils, and Cases (Robotics Program)  |
| 0103016153                       | 4350   | GENERAL SUPPLIES             | 8,000                             | 5,500               | Supplemental/Replacement Pieces for STEM Kits   |
| 0103016153                       | 4406   | COMPUTER EQUIP-NON CAP       | 82,900                            | 178,119             | 200 iPads, 200 Apple Pencils, Charging Stations, Redcats, iPads for Elementary Full-Time Support Teachers (Math)  |
| ED TECH/INSTR                    |        |                              | 168,650                           | 268,623             |   |
| 0103036153                       | 1180   | EXTRA DUTY TEACHER           | 101,096                           | 125,816             | Ed Tech TOSA Extra Duty (120 hrs. each at per Diem Rate, 40 hrs. each at District Rate), 10 Digital Coaches (\$2.5K Stipend each), 30 Digital Fellows (\$2.1K Stipend)                                  |
| 0103036153                       | 3XXX   | BENEFITS                     | 22,941                            | 26,950              | Benefits  |
| 0103036153                       | 4325   | REFRESHMENTS-NOT C CATERG    | 1,200                             | 50                  | Refreshments for Events and Trainings   |
| 0103036153                       | 5714   | POSTAGE-Warehouse/JE only    | 100                               | -                   |   |
| 0103036153                       | 5760   | CAMPUS CATERING              | 2,500                             | 2,000               | Refreshments (Digital Learning Day, Instructional Tech Coach, AI Working Group, Digital Fellows, TOSA and Directors Meetings)   |
| ED TECH/SUPV INSTR               |        |                              | 127,837                           | 154,816             |   |
| 0103056153                       | 4301   | INSTRUCTIONAL SUPPLIES       | 500                               | -                   |   |
| 0103056153                       | 4350   | GENERAL SUPPLIES             | 9,000                             | 3,000               | Supplies for Events (Southwest, Microcenter, Tech Café)   |
| 0103056153                       | 4401   | EQUIP-NEW NON CAPITALIZED    | -                                 | 2,000               | Upgrade Equipment (Podium in Tech Café - Media)   |
| 0103056153                       | 4406   | COMPUTER EQUIP-NON CAP       | 27,240                            | -                   |   |
| 0103056153                       | 5205   | MILEAGE                      | 1,770                             | 1,250               | Support at School Sites   |
| 0103056153                       | 5210   | TRAVEL AND CONFERENCE        | 22,000                            | 23,200              | Registrations for Elementary Digital Coaches (8) and Ed Tech Staff: CUE (\$20K), OCUE (\$1.3K), AI Conference (\$1.2K), Harbor Council (\$500)  |
| 0103056153                       | 5299   | TAXABLE MILEAGE-CERTIFICATED | 4,500                             | 4,500               | Mileage Stipend - Director  |
| 0103056153                       | 5301   | DUES AND MEMBERSHIPS         | 500                               | 480                 | CUE (ED Tech and Coaches)   |
| 0103056153                       | 5810   | CONSULTANTS                  | 7,200                             | 12,000              | Keynote Speakers ( Digital Learning Day, Parent Webinars)   |
| 0103056153                       | 5865   | MISC OUTSIDE VENDOR          | 4,500                             | 2,000               | Printing services for events (Fed Ex, JART)   |
| 0103056153                       | 5866   | LICENSE or SOFTWARE FEES     | 1,122,481                         | 1,316,712           | Alludo, Peardeck, WeVideo, Seesaw, Seesaw Lessons, Schoology, Screencastify, Lexia, Desmos, IXL, Renaissance, Turnitin, Edgenuity, Edpuzzle, Explore Learning, Zoom, Chat GPT, and Brisk Teaching (AI). |
| 0103056153                       | 5909   | COMMUNICATION STIPEND-CERT   | 600                               | 600                 | Communication Stipend - Director  |
| ED TECH/INSTR LIBR, MEDIA & TECH |        |                              | 1,200,291                         | 1,365,742           |   |
| 0103456153                       | 2488   | EXTRA DUTY CLERICAL          | -                                 | 682                 | IT Overtime - Digital Learning Day Support (10 hrs.)  |
| 0103456153                       | 3XXX   | BENEFITS                     | -                                 | 64                  | Benefits  |
| ED TECH/IT                       |        |                              | -                                 | 746                 |   |
| EDUCATION TECHNOLOGY TOTAL       |        |                              | \$ 1,496,778                      | \$ 1,789,927        |   |

**Asst. Supt., Elementary Education**

Manager Code 0700

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                                | Object | Object Description          | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale   |
|---------------------------------------|--------|-----------------------------|-----------------------------------|---------------------|--|
| 0107017336                            | 1180   | EXTRA DUTY TEACHER          | \$ -                              | \$ 2,595            | Professional Development (50 hrs.)                         |
| 0107017336                            | 1191   | SUB TEACHER EXCUSED         | -                                 | 1,750               | Professional Development (10 days)                         |
| 0107017336                            | 3XXX   | BENEFITS                    | -                                 | 964                 | Benefits   |
| ELEM ED/INSTR                         |        |                             | -                                 | 5,309               |  |
| 0107037336                            | 2388   | EXTRA DUTY SUPV/ADMIN SUPP  | 3,505                             | 3,975               | Clerical Support for Curricular Projects                   |
| 0107037336                            | 3XXX   | BENEFITS                    | 340                               | 375                 | Benefits   |
| 0107037336                            | 4309   | COMPUTER SUPPLIES (<500.)   | 513                               | 513                 | Computer Accessories                                       |
| 0107037336                            | 4325   | REFRESHMENTS-NOT C CATERG   | 1,850                             | 3,000               | Light Refreshments (Meetings)                              |
| 0107037336                            | 4350   | GENERAL SUPPLIES            | 2,184                             | 2,000               | Office Supplies  |
| 0107037336                            | 4356   | HEALTH SUPPLIES             | 651                               | 800                 | First Aid Box  |
| 0107037336                            | 5205   | MILEAGE                     | 50                                | 50                  | Mileage Reimbursement                                      |
| 0107037336                            | 5210   | TRAVEL AND CONFERENCE       | 1,000                             | 760                 | Conferences for PD (Program Support)                       |
| 0107037336                            | 5299   | MILEAGE STIPEND-CERT        | 10,050                            | 10,050              | Mileage Stipend - Asst. Supt., Elementary Ed., Coordinator |
| 0107037336                            | 5760   | CAMPUS CATERING             | 2,000                             | 1,000               | Refreshments/Break Room Supplies                           |
| 0107037336                            | 5810   | CONSULTANTS                 | -                                 | 50,000              | Doug Fisher 15 days split with GDR                         |
| 0107037336                            | 5865   | MISC OUTSIDE VENDOR         | 500                               | 1,000               | Duplications (FedEx)                                       |
| 0107037336                            | 5908   | COMMUNICATION STIPEND-CLSFD | 600                               | 600                 | Communication Stipend - Exec. Admin. Asst.                 |
| 0107037336                            | 5909   | COMMUNICATION STIPEND-CERT  | 1,500                             | 1,500               | Communication Stipend - Asst. Supt., Coordinator           |
| ELEM ED/SUPV INSTR                    |        |                             | 24,743                            | 75,623              |  |
| 0107397336                            | 5810   | CONSULTANTS                 | 18,000                            | 15,172              | K&M  |
| 0107397336                            | 5816   | LEGAL EXPENSE               | -                                 | 15,000              | Elementary Legal Expenses                                  |
| 0107397336                            | 5866   | LICENSE or SOFTWARE FEES    | 15,462                            | -                   |  |
| ELEM ED/GENERAL ADMIN                 |        |                             | 33,462                            | 30,172              |  |
| <b>ASST SUPT, ELEMENTARY ED TOTAL</b> |        |                             | <b>\$ 58,205</b>                  | <b>\$ 111,104</b>   |  |

## 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

### Elementary Education

Manager Code 0702

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                            | Object | Object Description         | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale   |
|-----------------------------------|--------|----------------------------|-----------------------------------|---------------------|--|
| 0107017334                        | 4301   | INSTRUCTIONAL SUPPLIES     | \$ 575                            | \$ -                |  |
| 0107017334                        | 4401   | EQUIP-NEW NON CAPITALIZED  | 19,466                            | -                   |  |
| ADMIN DIR EDUC/INSTR              |        |                            | 20,041                            | -                   |  |
| 0107037334                        | 1180   | EXTRA DUTY TEACHER         | 1,082                             | 4,456               | 3 TOSA's summer work for 2 days per diem   |
| 0107037334                        | 3XXX   | BENEFITS                   | 108                               | 556                 | Benefits   |
| 0107037334                        | 4202   | OTHER BOOKS                | 1,447                             | 17,000              | Principal Support/Book Studies   |
| 0107037334                        | 4325   | REFRESHMENTS-NOT C CATERG  | 500                               | 205                 | Light Refreshments for Meetings  |
| 0107037334                        | 4350   | GENERAL SUPPLIES           | 2,000                             | 1,180               | Office Supplies, Copier Paper  |
| 0107037334                        | 5210   | TRAVEL AND CONFERENCE      | -                                 | 4,400               | 2026 Annual Teacher Clarity Conference (Admin Dir, Elem Ed).<br>Dr. Doug Fisher Consultant (Teacher Clarity Playbook).   |
| 0107037334                        | 5299   | MILEAGE STIPEND-CERT       | 4,500                             | 4,500               | Mileage Stipend - Administrative Director  |
| 0107037334                        | 5601   | RENTAL EXPENSE             | 1,200                             | 1,200               | Facility rental fees for Elementary Principals Meetings  |
| 0107037334                        | 5760   | CAMPUS CATERING            | 8,000                             | 4,000               | Monthly Elementary Principal Meetings (40 Attendees -<br>Principals, Directors, Assistant Superintendents) and Monthly<br>School Admin Assistant Meetings (30 Attendees) |
| 0107037334                        | 5810   | CONSULTANTS                | 18,500                            | 95,000              | Consultants for Trainings  |
| 0107037334                        | 5866   | LICENSE or SOFTWARE FEES   | 57,150                            | 67,624              | SchoolMint License Fee, Library Journal Subscriptions  |
| 0107037334                        | 5901   | POSTAGE                    | 200                               | 200                 | Postage  |
| 0107037334                        | 5909   | COMMUNICATION STIPEND-CERT | 600                               | 600                 | Communication Stipend - Administrative Director  |
| ADMIN DIR EDUC/SUPV INSTR         |        |                            | 95,287                            | 200,921             |  |
| <b>ELEMENTARY EDUCATION TOTAL</b> |        |                            | <b>\$ 115,328</b>                 | <b>\$ 200,921</b>   |  |



**Teaching & Learning - Elementary**

Manager Code 0703

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                                    | Object | Object Description         | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|---|--------|----------------------------|-----------------------------------|---------------------|---|
| 0107016151                                | 1180   | EXTRA DUTY TEACHER         | \$ 14,130                         | \$ 40,477           | Summer - Thinking Maps, Building Foundations (780 hrs.)   |
| 0107016151                                | 1191   | SUBSTITUTE TEACHER EXCUSED | 10,500                            | 8,750               | 50 days   |
| 0107016151                                | 3XXX   | BENEFITS                   | 5,566                             | 11,412              | Benefits  |
| 0107016151                                | 4101   | TEXTBOOKS-STATE APPROVED   | -                                 | 32,898              | Studies Weekly (Social Studies)   |
| 0107016151                                | 4301   | INSTRUCTIONAL SUPPLIES     | 1,000                             | 25,200              | Classroom posters and binders (Thinking Maps/PTP/STS)   |
| 0107016151                                | 5712   | BUS TRANS-NMUSD            | 777                               | 776                 | Teacher shuttle on PD day in lieu of parking fees.  |
| CURRICULUM K-6/INSTR                      |        |                            | 31,973                            | 119,513             |   |
| 0107036151                                | 1180   | EXTRA DUTY TEACHER         | 13,963                            | 53,906              | Extended Summer Assignment; 7 TOSA's 10 days each   |
| 0107036151                                | 3XXX   | BENEFITS                   | 8,354                             | 11,820              | Benefits  |
| 0107036151                                | 4325   | REFRESHMENTS-NOT C CATERG  | 1,750                             | 1,516               | Reimbursements for refreshments   |
| 0107036151                                | 4350   | GENERAL SUPPLIES           | 18,807                            | 17,019              | Training Supplies (Barnes & Noble, OES Amazon)  |
| 0107036151                                | 5205   | MILEAGE                    | 2,350                             | 2,218               | TOSA's & Tracey & Julie Vasi  |
| 0107036151                                | 5210   | TRAVEL AND CONFERENCE      | 1,650                             | 8,280               | CMC Conference in Palm Springs, Nov 6-8 (8 people)  |
| 0107036151                                | 5299   | MILEAGE STIPEND-CERT       | 4,500                             | 4,500               | Mileage Stipend - Director  |
| 0107036151                                | 5601   | RENTAL EXPENSE             | 12,600                            | 20,000              | Rental of tables and chairs for 4 PD days (Signature Party Rentals / Halecrest & City of Newport)   |
| 0107036151                                | 5620   | CONTRACT SERVICES          |                                   | 600                 | Laundry Butler (tablecloths for training)   |
| 0107036151                                | 5714   | POSTAGE-Warehouse/JE only  | 35                                | -                   |   |
| 0107036151                                | 5760   | CAMPUS CATERING            | 11,611                            | 15,000              | Refreshments for PD days, all TOSA meetings, Thinking Maps and Administrator trainings  |
| 0107036151                                | 5865   | MISC OUTSIDE VENDOR        | 149,843                           | -                   |   |
| 0107036151                                | 5810   | CONSULTANTS                | 3,550                             | 213,500             | PD days, Keynote, Thinking Maps, Proactive (training/coaching for all district TOSAs)   |
| 0107036151                                | 5865   | MISC OUTSIDE VENDOR        |                                   | 2,718               | Printing Handouts for PD  |
| 0107036151                                | 5866   | LICENSE or SOFTWARE FEES   | 39,000                            | 38,255              | Mr. Elmer   |
| 0107036151                                | 5909   | COMMUNICATION STIPEND-CERT | 600                               | 600                 | Communication Stipend - Director  |
| CURRICULUM K-6/SUPV INSTR                 |        |                            | 268,613                           | 389,932             |   |
| 0107056151                                | 4201   | LIBRARY BOOKS              | 1,200                             | -                   |   |
| 0107056151                                | 5205   | MILEAGE                    | 685                               | -                   |   |
| CURRICULUM K-6/INSTR LIBRARY, MEDIA, TECH |        |                            | 1,885                             | -                   |   |
| CURRICULUM K-6                            |        |                            | \$ 302,471                        | \$ 509,445          |   |
| 0107016117                                | 1180   | EXTRA DUTY TEACHER         | 28,790                            | 46,704              | Summer Math Training (900 hrs.)   |
| 0107016117                                | 1191   | SUBSTITUTE TEACHER EXCUSED | 8,750                             | 28,000              | UCLA Math Training for Grade 3 (160 sub days)   |
| 0107016117                                | 3XXX   | BENEFITS                   | 8,484                             | 16,569              | Benefits  |
| 0107016117                                | 4101   | TEXTBOOKS-STATE APPROVED   |                                   | 50,890              | New class formations, consumables   |
| 0107016117                                | 4301   | INSTRUCTIONAL SUPPLIES     | 700                               | 50,000              | Chart paper, manipulatives, math center kits (for adoption).  |
| 0107016117                                | 4350   | GENERAL SUPPLIES           | 400                               | 5,000               | Supplies for PD days and ongoing trainings (paper, box of pens and markers, post its, chart paper).                                       |
| 0107016117                                | 5810   | CONSULTANTS                | 51,327                            | -                   |   |
| 0107016117                                | 5865   | MISC OUTSIDE VENDOR        | 28,173                            | 16,000              | Duplications (FedEx, JART)  |
| 0107016117                                | 5866   | LICENSE or SOFTWARE FEES   | -                                 | 326,384             | Core and intervention math digital access: Number Worlds, Math Facts, Imagine Math  |
| ELEM MATH/INSTR                           |        |                            | 126,624                           | 539,547             |   |
| 0107036117                                | 1180   | EXTRA DUTY TEACHER         | 11,211                            | 3,251               | 4 days for 2 TOSAs (Julpha/Martha) per diem T&L TOSAs: TOSA extra hours to prep for training and work on assessments                      |
| 0107036117                                | 3XXX   | BENEFITS                   | 2,534                             | 712                 | Benefits  |
| 0107036117                                | 4325   | REFRESHMENTS-NOT C CATERG  | 103                               | -                   |   |
| 0107036117                                | 5760   | CAMPUS CATERING            | 5,500                             | -                   |   |
| 0107036117                                | 5810   | CONSULTANTS                | 80,000                            | 125,600             | Consulting/training for TOSAs; UCLA Math, Illustrative Math.  |
| ELEM MATH/SUPV INSTR                      |        |                            | 99,348                            | 129,563             |   |
| ELEM MATH                                 |        |                            | \$ 225,972                        | \$ 669,110          |   |
| 0107016118                                | 1180   | EXTRA DUTY TEACHER         | -                                 | 84,067              | Summer Training (1620 hrs.)   |
| 0107016118                                | 1191   | SUBSTITUTE TEACHER EXCUSED | 1,750                             | 3,500               | 20 days   |
| 0107016118                                | 3XXX   | BENEFITS                   | 396                               | 19,227              | Benefits  |
| 0107016118                                | 4101   | TEXTBOOKS-STATE APPROVED   |                                   | 742,627             | Wonders, Heggerty, Learning Without Tears, Replenishment/new class formations, ELD workbooks  |
| 0107016118                                | 4301   | INSTRUCTIONAL SUPPLIES     | -                                 | 33,100              | Intervention supplies/ support teacher (32 Teachers x \$500) materials, teaching binders for writing program, ancillary materials for ELA |
| 0107016118                                | 4350   | GENERAL SUPPLIES           | 9,400                             | 8,367               | Southwest/Barnes/City of NB/Reimbursements  |
| 0107016118                                | 5210   | TRAVEL AND CONFERENCE      | 600                               | -                   |   |
| 0107016118                                | 5865   | MISC OUTSIDE VENDOR        | 12,760                            | 12,752              | Duplications - Classroom Assessments (FedEx)  |
| ELA/ELD/INSTR                             |        |                            | 24,906                            | 903,640             |   |



# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## Teaching & Learning - Elementary

Manager Code 0703

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                                 | Object | Object Description         | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale   |
|--|--------|----------------------------|-----------------------------------|---------------------|--|
| 0107036118                             | 1180   | EXTRA DUTY TEACHER         | 26,438                            | -                   |  |
| 0107036118                             | 3XXX   | BENEFITS                   | 5,975                             | -                   |  |
| 0107036118                             | 4301   | INSTRUCTIONAL SUPPLIES     | 500                               | -                   |  |
| 0107036118                             | 4325   | REFRESHMENTS-NOT C CATERG  | 500                               | -                   |  |
| 0107036118                             | 4350   | GENERAL SUPPLIES           | 9,100                             | 9,020               | PD Materials (Doug Fisher books for all TOSA's)  |
| 0107036118                             | 5210   | TRAVEL AND CONFERENCE      | -                                 | -                   |  |
| 0107036118                             | 5601   | RENTAL EXPENSE             | 2,000                             | -                   |  |
| 0107036118                             | 5760   | CAMPUS CATERING            | 10,000                            | 8,588               | Light Snacks and Refreshments Trainings (35 PD days)   |
| 0107036118                             | 5810   | CONSULTANTS                | 49,000                            | 218,970             | Writing Training (Thinking Maps)   |
| 0107036118                             | 5865   | MIS OUTSIDE VENDOR         | 9,710                             | 9,671               | Duplications (FedEx)   |
| 0107036118                             | 5866   | LICENSE or SOFTWARE FEE    | 124,552                           | 453,408             | Thinking Maps, Better Chinese (Mandarin curriculum), DIBELS  |
| ELA/ELD/SUPV INSTR                     |        |                            | 237,775                           | 699,657             |  |
| ELA/ELD                                |        |                            | \$ 262,681                        | \$ 1,603,297        |  |
| 0107026512                             | 1180   | EXTRA DUTY TEACHER         | 2,770                             | 19,133              | Subs for Ensembles and Events (380 @ hrly. rate)   |
| 0107026512                             | 1191   | SUBSTITUTE TEACHER EXCUSED | 1,750                             | 14,350              | Art Commission (82 days); NAMM and SCVA (42 days)  |
| 0107026512                             | 3XXX   | BENEFITS                   | 1,022                             | 7,567               | Benefits   |
| 0107026512                             | 4301   | INSTRUCTIONAL SUPPLIES     | 31,191                            | 20,000              | Recorders, guitars, other small instruments, cleaning supplies for instruments (Instrument Place, Southwest, Music & Arts, Arts & Learning, Sweetwater). |
| 0107026512                             | 4372   | PUBLN,JRNALS,PERDCLS       | 1,100                             | -                   |  |
| 0107026512                             | 4401   | EQUIP- NEW NON CAPITALIZED | 2,928                             | 14,000              | Replenishment of Saxophones, Violas, and Trumpets  |
| 0107026512                             | 5210   | TRAVEL AND CONFERENCE      | -                                 | 7,000               | NAMM, SCVA, Choral and CASMEC, SCSBOA, Suzuki Violin Conference  |
| 0107026512                             | 5301   | DUES AND MEMBERSHIPS       | 800                               | 810                 | American Orff; Suzuki  |
| 0107026512                             | 5601   | RENTAL EXPENSE             | -                                 | 3,000               | Rentals for end of year concerts and events  |
| 0107026512                             | 5620   | CONTRACT SERVICES          | 18,627                            | 23,000              | Instrument Repair & Tuning (Instrument Place)  |
| 0107026512                             | 5712   | BUS TRANS-NMUSD            | 500                               | 1,047               | Field of Honor and Zone Events   |
| 0107026512                             | 5810   | CONSULTANTS                | 1,900                             | 1,900               | Instrument Coaches   |
| 0107026512                             | 5866   | LICENSE or SOFTWARE FEES   | 57,817                            | 70,458              | Quaver, EEC, Soundtrap (Spotify), MakeMusic  |
| ELEM MUSIC/INSTR                       |        |                            | 120,405                           | 182,265             |  |
| 0107036512                             | 5760   | CAMPUS CATERING            | -                                 | 1,189               | Light Refreshments for Arts Commission   |
| ELEM MUSIC/SUPV INSTR                  |        |                            | -                                 | 1,189               |  |
| MUSIC                                  |        |                            | \$ 120,405                        | \$ 183,454          |  |
| 0107016513                             | 1180   | EXTRA DUTY TEACHER         | 4,000                             | 4,000               | Lead PE Teacher Stipend  |
| 0107016513                             | 3XXX   | BENEFITS                   | 904                               | 904                 | Benefits   |
| 0107016513                             | 4301   | INSTRUCTIONAL SUPPLIES     | 17,195                            | 25,000              | PE Equipment   |
| 0107016513                             | 4350   | GENERAL SUPPLIES           | 51,825                            | 1,200               | PE Supplies  |
| 0107016513                             | 5205   | MILEAGE                    | 183                               | 1,000               | Mileage Reimbursement  |
| 0107016513                             | 5865   | MISC OUTSIDE VENDOR        | 556                               | -                   |  |
| ELEM PE/INSTR                          |        |                            | 74,663                            | 32,104              |  |
| 0107036513                             | 1180   | EXTRA DUTY TEACHER         | 806                               | -                   |  |
| 0107036513                             | 3XXX   | BENEFITS                   | 182                               | -                   |  |
| ELEM PE/SUPV INSTR                     |        |                            | 988                               | -                   |  |
| PHYSICAL EDUCATION                     |        |                            | \$ 75,651                         | \$ 32,104           |  |
| 0107016514                             | 1180   | EXTRA DUTY TEACHER         | 23,530                            | 37,363              | Summer Training (720 hrs.)   |
| 0107016514                             | 1191   | SUBSTITUTE TEACHER EXCUSED | 8,750                             | -                   |  |
| 0107016514                             | 3XXX   | BENEFITS                   | 7,295                             | 8,193               | Benefits   |
| 0107016514                             | 4101   | TEXTBOOKS-STATE APPROVED   | -                                 | 100,000             | SAVVAS Replenishment, New Classes, PLTW  |
| 0107016514                             | 4301   | INSTRUCTIONAL SUPPLIES     | 9,162                             | 100,000             | Science Supplies, PLTW Labs, General Classroom Science (SAVVAS core)   |
| 0107016514                             | 4350   | GENERAL SUPPLIES           | 10,000                            | 10,235              | Training Supplies (Southwest)  |
| 0107016514                             | 5712   | BUS TRANS-NMUSD            | 313                               | -                   |  |
| 0107016514                             | 5865   | MISC OUTSIDE VENDOR        | 843                               | -                   | PLTW Signage and Lab Needs   |
| 0107016514                             | 5866   | LICENSE or SOFTWARE FEES   | 38,590                            | -                   | Mystery Science  |
| ELEM SCIENCE SUPPORT/INSTR             |        |                            | 98,483                            | 255,791             |  |
| 0107036514                             | 5810   | CONSULTANTS                | -                                 | 213,000             | Initial Adoption Training  |
| ELEM SCIENCE SUPPORT/SUPV INSTR        |        |                            | -                                 | 213,000             |  |
| SCIENCE SUPPORT                        |        |                            | \$ 98,483                         | \$ 468,791          |  |
| TEACHING & LEARNING - ELEMENTARY TOTAL |        |                            | \$ 1,085,663                      | \$ 3,466,201        |  |

**Asst. Supt., Business Services - Operations**

Manager Code 0800

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                                      | Object | Object Description            | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|---|--------|-------------------------------|-----------------------------------|---------------------|---|
| 0108397371                                  | 2388   | EXTRA DUTY SUPV/ADMIN SUPPORT | \$ 3,164                          | \$ 2,000            | Overtime for Special Projects   |
| 0108397371                                  | 3XXX   | BENEFITS                      | 307                               | 189                 | Benefits  |
| 0108397371                                  | 4325   | REFRESHMENTS-NOT C CATERG     | 500                               | 200                 | End of Year Fiscal Services, Budget Meetings, Directors<br>Beginning of Year Refreshments |
| 0108397371                                  | 4350   | GENERAL SUPPLIES              | 3,000                             | 3,000               | Updating of Supplies  |
| 0108397371                                  | 4401   | EQUIP-NEW NON CAPITALIZED     | -                                 | 2,000               | Updating of Equipment   |
| 0108397371                                  | 5210   | TRAVEL AND CONFERENCE         | 5,000                             | 9,500               | SF2, CASBO, CASH, CSBA  |
| 0108397371                                  | 5298   | MILEAGE STIPEND-CLSFD         | 7,800                             | 7,800               | Mileage Stipend - Asst. Supt., CBO  |
| 0108397371                                  | 5301   | DUES AND MEMBERSHIPS          | 1,222                             | 3,000               | CASBO, CASH, School Services of California, Inc.  |
| 0108397371                                  | 5760   | CAMPUS CATERING               | 1,000                             | 1,000               | Light Refreshments for Business Services, Directors Meetings,<br>and Budget Meetings      |
| 0108397371                                  | 5810   | CONSULTANT                    | 61,063                            | 65,000              | Planning Services and Coordination with Coastal Commission<br>(TRG Land)                  |
| 0108397371                                  | 5816   | LEGAL EXPENSE                 | 50,000                            | 40,000              | Legal Business  |
| 0108397371                                  | 5865   | MISC OUTSIDE VENDOR           | 500                               | 300                 | Duplications - Business Cards   |
| 0108397371                                  | 5908   | COMMUNICATION STIPEND-CLSFD   | 1,800                             | 1,800               | Communication Stipend - Asst. Supt., CBO  |
| FISCAL SERVICES/GENERAL ADMIN               |        |                               | 135,356                           | 135,789             |   |
| 0108477373                                  | 5511   | HEAT                          | 520,000                           | 540,000             | So Cal Gas - Bundled Costs (Procurement/Transmission)                                     |
| 0108477373                                  | 5521   | LIGHT & POWER                 | 3,600,000                         | 3,700,000           | So Cal Edison and Shell Energy Bundled Charges  |
| 0108477373                                  | 5531   | WATER                         | 1,200,000                         | 1,250,000           | Irvine Water District, Mesa Water, City of Newport Beach                                  |
| 0108477373                                  | 5532   | SANITATION DISTRICT FEES      | 300,000                           | 315,000             | OC Tax Collection; County Sanitation District   |
| 0108477373                                  | 5541   | TRASH SERVICE                 | 385,000                           | 400,000             | Regular Trash Service   |
| 0108477373                                  | 5902   | TELEPHONE SERVICE CHARGES     | 35,000                            | 36,750              | Phone Charges (AT&T)  |
| UTILITIES/M&O                               |        |                               | 6,040,000                         | 6,241,750           |   |
| <b>BUSINESS SERVICES - OPERATIONS TOTAL</b> |        |                               | <b>\$ 6,175,356</b>               | <b>\$ 6,377,539</b> |   |

# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## Maintenance Manager Code 0801 24-25 Estimated Actuals / 25-26 Budget

| Pseudo          | Object | Object Description          | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale   |
|-----------------|--------|-----------------------------|-----------------------------------|---------------------|--|
| 0108477551      | 2288   | EXTRA DUTY CLASS SUPPORT    | \$ 150,000                        | \$ 163,480          | Overtime   |
| 0108477551      | 2388   | EXTRA DUTY SUPV/ADMIN       | 3,000                             | 3,075               | Overtime   |
| 0108477551      | 2488   | EXTRA DUTY CLERICAL         | 6,500                             | 6,547               | Overtime   |
| 0108477551      | 3XXX   | BENEFITS                    | 11,025                            | 16,791              | Benefits   |
| 0108477551      | 4309   | COMPUTER SUPPLIES (<500.)   | -                                 | 500                 | New hire computer supplies   |
| 0108477551      | 4325   | REFRESHMENTS-NOT C CATERG   | 4,000                             | 4,500               | Employee Trainings (55-60 ppl) 4X Per Year   |
| 0108477551      | 4350   | GENERAL SUPPLIES            | 850,000                           | 850,000             | Uniform Shirts, Jackets, Plumbing & Electrical Parts, Building Materials, Tackboards, White Marker Boards, Hand Tools  |
| 0108477551      | 4355   | COPIER SUPPLIES             | 792                               | 550                 | Copier Paper   |
| 0108477551      | 4356   | HEALTH SUPPLIES             | 1,838                             | 2,600               | SoCal First Aid Refill Supplies (2 kits)   |
| 0108477551      | 4360   | AIR CONDITIONER SUPPLIES    | 370,000                           | 285,000             | HVAC supplies and repair parts, refrigerant, T-Stats   |
| 0108477551      | 4363   | POOL MAINTENANCE SUPPLIES   | 300,000                           | 352,000             | Pool Chemicals (CO2, Pool Signage, Lane Markers)   |
| 0108477551      | 4367   | SECURITY SUPPLIES           | 100,000                           | 100,000             | Locks, Keys and Door Closing Hardware, Electronic Access Needs, Special Badge/Keyless Access Supplies  |
| 0108477551      | 4380   | MAINTENANCE SUPPLIES        | 60,000                            | 60,000              | Material Control Center supplies   |
| 0108477551      | 4390   | SAFETY & TRAINING SUPPLIES  | 1,000                             | 1,000               | Equipment Safety/Proper Usage Trainings  |
| 0108477551      | 4401   | EQUIP-NEW NON CAPITALIZED   | 89,012                            | 97,000              | Water Heaters, drinking fountains, HVAC units, office furniture  |
| 0108477551      | 5210   | TRAVEL AND CONFERENCE       | 8,316                             | 22,000              | CASH, CMOLA  |
| 0108477551      | 5298   | MILEAGE STIPEND-CLSFD       | 9,000                             | 9,000               | Mileage Stipend - Admin. Director, Asst. Director  |
| 0108477551      | 5301   | DUES AND MEMBERSHIPS        | 400                               | 400                 | Underground Service Alert / Dig-Alert  |
| 0108477551      | 5450   | OTHER INSURANCE             | 78,650                            | 78,650              | Vehicle Insurance (van & trucks)   |
| 0108477551      | 5611   | EQUIPMENT RENTAL            | 37,000                            | 37,000              | Portable Lighting Rentals, Lift Rentals, Port-a-Potty Rentals, Water Cooler Rental   |
| 0108477551      | 5620   | CONTRACT SERVICES           | 1,900,000                         | 2,376,000           | Service and repair for building systems and equipment. Repairs: fence, roofs, security & intercoms, flooring, concrete/masonry patching, troubleshooting fire alarm systems, emergency gas/water leaks, add new power supply.  |
| 0108477551      | 5679   | MAINT/SVC MISCELLANEOUS     | 350,000                           | 350,000             | Mandated Annual Inspections for building and compliance \$230K; renewal Bid 126-20 NFPA fire alarm testing, annual fire alarm testing/inspections, annual fume hood testing and inspections, annual playground inspections, inspection and testing private fire hydrants \$196K. |
| 0108477551      | 5714   | POSTAGE-Warehouse/JE only   | 100                               | -                   |  |
| 0108477551      | 5716   | FUEL FOR OTHER CARS-JE only | 115,000                           | 116,000             | Fuel (47 Vehicles and Gas Powered Equipment)   |
| 0108477551      | 5718   | VEHICLE REPAIR - INHOUSE    | 45,000                            | 40,000              | Vehicle Repairs (47)   |
| 0108477551      | 5760   | CAMPUS CATERING             | 5,500                             | 5,500               | Office/Staff Needs, End-of-Summer Lunch, Special Meetings Refreshments   |
| 0108477551      | 5810   | CONSULTANTS                 | 626,080                           | 735,000             | Environmental Science and PD Open Purchase Orders \$30K; architectural design services \$200K, sampling & testing materials \$75K, Construction management contract \$400K, AHERA \$30K.   |
| 0108477551      | 5850   | OTHER LICENSES              | 12,982                            | 1,000               | Hazardous material storage and Place of Assembly from City of Newport Beach.   |
| 0108477551      | 5865   | MISC OUTSIDE VENDOR         | -                                 | 200                 | Jart mailings - Well project   |
| 0108477551      | 5866   | LICENSE or SOFTWARE FEES    | 63,000                            | 45,000              | Brightly \$21.5K; Box \$3.8K, Zonar \$10.6K, CompanyCa (South Gate) \$5.2K; Complete Access Solutions \$1.5K, PC Scoreboards \$800.  |
| 0108477551      | 5902   | TELEPHONE SERVICE CHARGES   | 31,342                            | 32,000              | Maintenance Staff  |
| 0108477551      | 5904   | RADIO EQUIPMENT MAINTENANCE | 30,000                            | 35,000              | B & W Communication Radios   |
| 0108477551      | 5908   | COMMUNICATION STIPEND-CLASS | 1,200                             | 1,200               | Communication Stipend - Admin. Director, Asst. Director  |
| 0108477551      | 6401   | NEW EQUIPMENT-CAPITALIZED   | 129,563                           | 150,000             | HVAC units \$40K, PA system \$40K, CMHS boiler \$30K, NHHS HVAC \$30K, miscellaneous \$10K   |
| MAINTENANCE/M&O |        |                             | 5,390,300                         | 5,976,993           |  |
| MAINTENANCE     |        |                             | \$ 5,390,300                      | \$ 5,976,993        |  |

**Maintenance**

Manager Code 0801

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                    | Object | Object Description             | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|---------------------------|--------|--------------------------------|-----------------------------------|---------------------|---|
| 0108478501                | 5620   | CONTRACT SERVICES              | 1,116,941                         | 2,015,910           | Asbestos Abatement - Various School Sites                 |
| 0108478501                | 5689   | RENTAL, LEASE, REPAIR - OFFSET | -                                 | (805,000)           | Offset - Portion of project moving to the following year. |
| 0108478501                | 5810   | CONSULTANTS                    | 37,776                            | 113,000             | Asbestos Abatement - Various School Sites                 |
| 0108478501                | 5889   | PROF/CONS SRVS - OFFSET        | -                                 | (3,000)             | Offset - Portion of project moving to the following year. |
| ASBESTOS/M&O              |        |                                | 1,154,717                         | 1,320,910           |   |
| 0108498501                | 6280   | CONSTRUCTION TESTING           | 15,000                            | 135,000             | Asbestos Abatement - Various School Sites                 |
| 0108498501                | 6289   | BLDG/ IMPROVE OF BLDG - OFFSET | -                                 | (70,000)            | Offset - Portion of project moving to the following year. |
| ASBESTOS/FAC ACQ          |        |                                | 15,000                            | 65,000              |   |
| ASBESTOS                  |        |                                | \$ 1,169,717                      | \$ 1,385,910        |   |
|                           |        |                                |                                   |                     |   |
| 0108478502                | 4401   | EQUIP-NEW NON CAPITALIZED      | 14,877                            | -                   |   |
| 0108478502                | 5620   | CONTRACT SERVICES              | 4,775,833                         | 7,505,194           | DW Asphalt Seal Coat & Stripe                             |
| 0108478502                | 5689   | RENTAL, LEASE, REPAIR - OFFSET | -                                 | (4,538,100)         | Offset - Portion of project moving to the following year. |
| 0108478502                | 5810   | CONSULTANTS                    | 358,190                           | 230,000             | DW Asphalt Seal Coat & Stripe                             |
| PAVING/M&O                |        |                                | 5,148,900                         | 3,197,094           |   |
| 0108498502                | 6205   | ARCHITECTS & ENGINEERING       | 312,680                           | 816,663             | DW Asphalt Seal Coat & Stripe                             |
| 0108498502                | 6220   | DSA FEES                       | 8,992                             | 25,000              | DW Asphalt Seal Coat & Stripe                             |
| 0108498502                | 6262   | CONSTRUCTION MGMT              | 12,750                            | 392,750             | DW Asphalt Seal Coat & Stripe                             |
| 0108498502                | 6280   | CONSTRUCTION TESTING           | 36,016                            | 209,954             | DW Asphalt Seal Coat & Stripe                             |
| 0108498502                | 6289   | BLDG/ IMPROVE OF BLDG - OFFSET | -                                 | (524,000)           | Offset - Portion of project moving to the following year. |
| 0108498502                | 6290   | CONSTRUCTION INSPECTION        | 29,939                            | 230,500             | DW Asphalt Seal Coat & Stripe                             |
| 0108498502                | 6401   | NEW EQUIPMENT-CAPITALIZED      | -                                 | 72,000              | DW Asphalt Seal Coat & Stripe                             |
| 0108498502                | 6489   | EQUIPMENT - OFFSET             | -                                 | -                   |   |
| PAVING/FAC ACQ            |        |                                | 400,377                           | 1,222,867           |   |
| PAVING                    |        |                                | \$ 5,549,277                      | \$ 4,419,961        |   |
|                           |        |                                |                                   |                     |   |
| 0108498503                | 5620   | CONTRACT SERVICES              | 1,475,302                         | 5,350,000           | DW Flooring   |
| 0108498503                | 5689   | RENTAL, LEASE, REPAIR - OFFSET | -                                 | (3,255,000)         | Offset - Portion of project moving to the following year. |
| 0108498503                | 6205   | ARCHITECTS & ENGINEERING       | 50,285                            | 529,250             | DW Flooring   |
| 0108498503                | 6262   | CONSTRUCTION MGMT              | 38,000                            | 246,750             | DW Flooring   |
| 0108498503                | 6290   | CONSTRUCTION INSPECTION        | -                                 | -                   |   |
| 0108498503                | 6289   | BLDG/ IMPROVE OF BLDG - OFFSET | -                                 | (184,025)           | Offset - Portion of project moving to the following year. |
| FLOORING/FAC ACQ          |        |                                | 1,563,587                         | 2,686,975           |   |
| FLOORING                  |        |                                | \$ 1,563,587                      | \$ 2,686,975        |   |
|                           |        |                                |                                   |                     |   |
| 0108498505                | 5620   | CONTRACT SERVICES              | 375,298                           | -                   |   |
| 0108498505                | 6205   | ARCHITECTS & ENGINEERING       | 14,328                            | -                   |   |
| 0108498505                | 6290   | CONSTRUCTION INSPECTION        | 146,988                           | -                   |   |
| ELECTRICAL/FAC ACQ        |        |                                | 536,614                           | -                   |   |
| ELECTRICAL                |        |                                | \$ 536,614                        | \$ -                |   |
|                           |        |                                |                                   |                     |   |
| 0108478507                | 5620   | CONTRACT SERVICES              | 653,310                           | 1,107,500           | DW Exterior Painting                                      |
| 0108478507                | 5689   | RENTAL, LEASE, REPAIR - OFFSET | -                                 | (329,000)           | Offset - Portion of project moving to the following year. |
| 0108478507                | 5810   | CONSULTANTS                    | 76,280                            | 32,500              | DW Exterior Painting                                      |
| 0108478507                | 5889   | PROF/CONS SRVS - OFFSET        | -                                 | -                   |   |
| EXTERIOR PAINTING/M&O     |        |                                | 729,590                           | 811,000             |   |
| 0108498507                | 6205   | ARCHITECTS & ENGINEERING       | 93,100                            | 52,900              | DW Exterior Painting                                      |
| 0108498507                | 6262   | CONSTRUCTION MGMT              | 24,975                            | 48,275              | DW Exterior Painting                                      |
| 0108498507                | 6280   | CONSTRUCTION TESTING           | 6,360                             | 19,540              | DW Exterior Painting                                      |
| 0108498507                | 6289   | BLDG/ IMPROVE OF BLDG - OFFSET | -                                 | (24,000)            | Offset - Portion of project moving to the following year. |
| EXTERIOR PAINTING/FAC ACQ |        |                                | 124,435                           | 96,715              |   |
| EXTERIOR PAINTING         |        |                                | \$ 854,025                        | \$ 907,715          |   |

# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## Maintenance

Manager Code 0801

24-25 Estimated Actuals / 25-26 Budget

| Pseudo     | Object | Object Description             | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget  | Budget Rationale  |
|------------|--------|--------------------------------|-----------------------------------|----------------------|---|
| 0108498508 | 6205   | ARCHITECTS & ENGINEERING       | 23,400                            | -                    |   |
|            |        | INTERIOR PAINTING/FAC ACQ      | 23,400                            | -                    |   |
|            |        | INTERIOR PAINTING              | \$ 23,400                         | \$ -                 |   |
| 0108498510 | 5620   | CONTRACT SERVICES              | 5,711,036                         | 3,724,185            | DW Roofing Projects                                       |
| 0108498510 | 5689   | RENTAL, LEASE, REPAIR - OFFSET | (348,337)                         | (712,500)            | Offset - Portion of project moving to the following year. |
| 0108498510 | 5810   | CONSULTANTS                    | 33,122                            | 45,000               | DW Roofing Projects                                       |
| 0108498510 | 5889   | PROF/CONS SRVS - OFFSET        | -                                 | -                    |   |
| 0108498510 | 6205   | ARCHITECTS & ENGINEERING       | 248,405                           | 137,200              | DW Roofing Projects                                       |
| 0108498510 | 6220   | DSA FEES                       | -                                 | -                    |   |
| 0108498510 | 6262   | CONSTRUCTION MGMT              | 139,525                           | 102,975              | DW Roofing Projects                                       |
| 0108498510 | 6289   | BLDG/ IMPROVE OF BLDG - OFFSET | -                                 | (37,500)             | Offset - Portion of project moving to the following year. |
| 0108498510 | 6290   | CONSTRUCTION INSPECTION        | 24,922                            | 40,000               | DW Roofing Projects                                       |
|            |        | ROOFING/FAC ACQ                | 5,808,673                         | 3,299,360            |   |
|            |        | ROOFING                        | \$ 5,808,673                      | \$ 3,299,360         |   |
| 0108498521 | 5620   | CONTRACT SERVICES              | 36,628                            | -                    |   |
| 0108498521 | 5679   | MAINT/SVC MISCELLANEOUS        | 113,099                           | -                    |   |
| 0108498521 | 5714   | POSTAGE-Warehouse/JE only      | 7                                 | -                    |   |
| 0108498521 | 5810   | CONSULTANTS                    | 12,480                            | -                    |   |
| 0108498521 | 5866   | LICENSE or SOFTWARE FEES       | 10,232                            | -                    |   |
|            |        | ENERGY CONSERVATION/FAC ACQ    | 172,446                           | -                    |   |
|            |        | ENERGY CONSERVATION            | \$ 172,446                        | \$ -                 |   |
| 0108498554 | 5620   | CONTRACT SERVICES              | 1,910,062                         | 2,849,700            | DW Low Voltage Projects (Fire Alarms, Speakers, etc.)     |
| 0108498554 | 5689   | RENTAL, LEASE, REPAIR - OFFSET | -                                 | (837,900)            | Offset - Portion of project moving to the following year. |
| 0108498554 | 5810   | CONSULTANTS                    | 185,437                           | 95,000               | DW Low Voltage Projects (Fire Alarms, Speakers, etc.)     |
| 0108498554 | 5889   | PROF/CONS SRVS - OFFSET        | -                                 | (26,000)             | Offset - Portion of project moving to the following year. |
| 0108498554 | 6205   | ARCHITECTS & ENGINEERING       | 192,521                           | 165,000              | DW Low Voltage Projects (Fire Alarms, Speakers, etc.)     |
| 0108498554 | 6220   | DSA FEES                       | 16,183                            | 35,000               | DW Low Voltage Projects (Fire Alarms, Speakers, etc.)     |
| 0108498554 | 6262   | CONSTRUCTION MGMT              | 49,400                            | 194,100              | DW Low Voltage Projects (Fire Alarms, Speakers, etc.)     |
| 0108498554 | 6289   | BLDG/ IMPROVE OF BLDG - OFFSET | -                                 | (159,250)            | Offset - Portion of project moving to the following year. |
| 0108498554 | 6290   | CONSTRUCTION INSPECTION        | 43,632                            | 112,000              | DW Low Voltage Projects (Fire Alarms, Speakers, etc.)     |
|            |        | LOW VOLTAGE/FAC ACQ            | 2,397,235                         | 2,427,650            |   |
|            |        | LOW VOLTAGE                    | \$ 2,397,235                      | \$ 2,427,650         |   |
| 0108478555 | 5620   | CONTRACT SERVICES              | 162,300                           | 162,300              | Fence Replacement - Multiple Sites                        |
| 0108478555 | 5810   | CONSULTANTS                    | 15,000                            | 15,000               | Fence Replacement - Multiple Sites                        |
|            |        | STRUCTURAL REPAIRS/M&O         | 177,300                           | 177,300              |   |
| 0108498555 | 6220   | DSA FEES                       | 2,191                             | -                    |   |
| 0108498555 | 6262   | CONSTRUCTION MGMT              | 17,000                            | 17,000               | Fence Replacement - Multiple Sites                        |
|            |        | STRUCTURAL REPAIRS/FAC ACQ     | 19,191                            | 17,000               |   |
|            |        | STRUCTURAL REPAIRS             | \$ 196,491                        | \$ 194,300           |   |
|            |        | <b>MAINTENANCE TOTAL</b>       | <b>\$ 23,489,319</b>              | <b>\$ 21,298,864</b> |   |

**Operations**

Manager Code 0802

24-25 Estimated Actuals / 25-26 Budget

| Pseudo               | Object | Object Description            | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|----------------------|--------|-------------------------------|-----------------------------------|---------------------|---|
| 0108477391           | 2288   | EXTRA DUTY CLASS SUPPORT      | \$ 450,000                        | \$ 477,524          | OT as needed  |
| 0108477391           | 2388   | EXTRA DUTY SUPV/ADMIN SUPPORT | 48,000                            | 45,948              | OT as needed  |
| 0108477391           | 3XXX   | BENEFITS                      | 48,306                            | 50,776              | Benefits  |
| 0108477391           | 4350   | GENERAL SUPPLIES              | 60,683                            | 75,000              | Home Depot, Ganahl, Grainger, Theater Supplies                                  |
| 0108477391           | 4356   | HEALTH SUPPLIES               | 5,000                             | 5,000               | First Aid Supplies  |
| 0108477391           | 4401   | EQUIP-NEW NON CAPITALIZED     | 55,086                            | 15,000              | Sound Boards, Lighting Control Boards (Theater)                                 |
| 0108477391           | 5210   | TRAVEL AND CONFERENCE         | 5,000                             | 10,000              | Training for Theater Techs , Fire Alarm Training                                |
| 0108477391           | 5450   | OTHER INSURANCE               | 5,771                             | 5,771               | 4 Vehicles  |
| 0108477391           | 5601   | RENTAL EXPENSE                | 12,860                            | 15,000              | Drapes for Theater Productions  |
| 0108477391           | 5611   | EQUIPMENT RENTAL              | 7,500                             | 10,000              | Fence During Field Renovations, Audio Equipment Rentals for Theater Productions |
| 0108477391           | 5620   | CONTRACT SERVICES             | 31,719                            | 363,500             | Theater Repairs, Crestron System, CMUYSC Grant Match                            |
| 0108477391           | 5679   | MAINT/SVC MISCELLANEOUS       | 15,000                            | 25,000              | Rigging Inspections   |
| 0108477391           | 5716   | FUEL FOR OTHER CARS-JE only   | 1,500                             | 500                 | White fleet (6 vehicles)  |
| 0108477391           | 5718   | VEHICLE REPAIR - INHOUSE      | 1,000                             | 1,000               | White fleet (6 vehicles)  |
| 0108477391           | 5810   | CONSULTANTS                   | 15,000                            | 15,000              | AV Consulting   |
| 0108477391           | 5866   | LICENSE or SOFTWARE FEES      | 5,000                             | 1,850               | Zonar, Box for Theater Tech   |
| 0108477391           | 5902   | TELEPHONE SERVICE CHARGES     | 4,500                             | 4,500               | Theater Tech  |
| 0108477391           | 6401   | NEW EQUIPMENT-CAPITALIZED     | 77,607                            | 70,000              | Mobile scaffold \$10K, Projector \$30K, Lift \$20K, Misc equipment \$10K        |
| CIVIC CENTER/M&O     |        |                               | 849,532                           | 1,191,369           |   |
| 0108497391           | 6201   | BUILDING CAPITAL OUTLAY       | 6,077                             | -                   |   |
| CIVIC CENTER/FAC ACQ |        |                               | 6,077                             | -                   |   |
| CIVIC CENTER         |        |                               | \$ 855,609                        | \$ 1,191,369        |   |
| 0108477392           | 4350   | GENERAL SUPPLIES              | -                                 | 2,000               | Emergency Bin Racks   |
| 0108477392           | 4357   | DISASTER SUPPLIES             | 30,000                            | 35,000              | Emergency Bin Supplies (SOS Survival)   |
| 0108477392           | 4401   | EQUIP-NEW NON CAPITAL         | 3,852                             | 12,000              | Storage containers (4) 20' containers at school sites                           |
| 0108477392           | 5903   | COMMUNICATION EQUIP RENTAL    | 30,844                            | 15,000              | Day Wireless - Santiago Peak  |
| 0108477392           | 6401   | NEW EQUIPMENT-CAPITALIZED     | 16,955                            | 12,000              | Storage containers (2) 40' containers at school sites                           |
| EMERGENCY PREP/M&O   |        |                               | 81,651                            | 76,000              |   |
| EMERGENCY PREP       |        |                               | \$ 81,651                         | \$ 76,000           |   |
| 0108477394           | 4350   | GENERAL SUPPLIES              | 8,000                             | 9,000               | AED supplies \$3K, ID badge supplies \$6K                                       |
| 0108477394           | 4401   | EQUIP-NEW NON CAPITALIZED     | 4,574                             | 27,000              | Replace (9) AED units (out of warranty) year 1 of 7                             |
| 0108477394           | 5210   | TRAVEL AND CONFERENCE         | 7,500                             | -                   |   |
| 0108477394           | 5620   | CONTRACT SERVICES             | 14,000                            | 4,300               | Propane and DTSC  |
| 0108477394           | 5679   | MAINT/SVC MISCELLANEOUS       | 75,000                            | 39,000              | Hazardous waste services  |
| 0108477394           | 5810   | CONSULTANTS                   | 134,856                           | 15,000              | UST case closure  |
| 0108477394           | 5850   | OTHER LICENSES                | 13,000                            | 19,000              | Environmental agency fees   |
| 0108477394           | 5865   | MISC OUTSIDE VENDOR           | 5,000                             | 2,500               | City of Costa Mesa Fire inspections   |
| SAFETY&SECURITY/M&O  |        |                               | 261,930                           | 115,800             |   |
| SAFETY & SECURITY    |        |                               | \$ 261,930                        | \$ 115,800          |   |



# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## Operations Manager Code 0802 24-25 Estimated Actuals / 25-26 Budget

| Pseudo                   | Object | Object Description            | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|--------------------------|--------|-------------------------------|-----------------------------------|---------------------|---|
| 0108477601               | 2288   | EXTRA DUTY CLASS SUPPORT      | 120,000                           | 106,301             | Custodial OT  |
| 0108477601               | 2291   | CLASSIFIED SUPPORT SUB        | 1,342,123                         | 1,200,000           | Custodial Subs  |
| 0108477601               | 2388   | EXTRA DUTY SUPV/ADMIN SUPPORT | 40,000                            | 42,600              | Supervisor OT   |
| 0108477601               | 3XXX   | BENEFITS                      | 145,706                           | 130,843             | Benefits  |
| 0108477601               | 4309   | COMPUTER SUPPLIES (<500.)     | 730                               | 1,000               | Keyboard cases, mouse, charging cords   |
| 0108477601               | 4325   | REFRESHMENTS-NOT C CATERG     | 500                               | 3,371               | Training meeting at the end of year for 140 custodians  |
| 0108477601               | 4350   | GENERAL SUPPLIES              | 59,231                            | 60,500              | Uniforms, tools, non-custodial supplies   |
| 0108477601               | 4361   | CUSTODIAL SUPPLIES            | 724,677                           | 746,000             | Waxie \$602K, gym floor \$51K, Stores \$88K, misc. \$5K   |
| 0108477601               | 4401   | EQUIP-NEW NON CAPITALIZED     | 131,648                           | 22,000              | Replacement custodial equipment, upholstery cleaner   |
| 0108477601               | 5205   | MILEAGE                       | 1,500                             | 1,500               | Custodial staff split shifts  |
| 0108477601               | 5210   | TRAVEL AND CONFERENCE         | -                                 | 6,000               | CASH - Assistant Director Professional Development  |
| 0108477601               | 5298   | TAXABLE MILEAGE-CLSFD         | 822                               | 2,250               | Mileage Stipend - Asst. Dir, M&O  |
| 0108477601               | 5301   | DUES AND MEMBERSHIPS          | 1,500                             | 1,500               | International Sanitary Supply Association   |
| 0108477601               | 5450   | OTHER INSURANCE               | 11,550                            | 11,550              | White custodial vehicles (8)  |
| 0108477601               | 5620   | CONTRACT SERVICES             | 211,815                           | 195,000             | Annual Window Washing, Terrazzo Restoration, Pest Control, Bee Busters, Animal Trapping, Bird Abatement   |
| 0108477601               | 5716   | FUEL FOR OTHER CARS-JE only   | 12,500                            | 14,000              | White fleet (8 vehicles), Gas Operated Equipment  |
| 0108477601               | 5718   | VEHICLE REPAIR - INHOUSE      | 5,044                             | 6,300               | White fleet (8 vehicles)  |
| 0108477601               | 5760   | CAMPUS CATERING               | 3,400                             | -                   | Custodial Training Events   |
| 0108477601               | 5865   | MISC OUTSIDE VENDOR           | 110,000                           | 110,000             | Aramark Linen Rental Cleaning Services  |
| 0108477601               | 5866   | LICENSE or SOFTWARE FEES      | 11,420                            | 11,555              | Box, Zonar, IPM Software  |
| 0108477601               | 5902   | TELEPHONE SERVICE CHARGES     | 29,000                            | 29,000              | Custodial Staff   |
| 0108477601               | 5908   | COMMUNICATION STIPEND-CLASS   | 294                               | 300                 | Communication Stipend - Asst. Dir., M&O   |
| 0108477601               | 6401   | NEW EQUIPMENT-CAPITALIZED     | -                                 | 125,000             | High Pressure Hard Surface Cleaner, Misc. Equipment   |
| CUSTODIAL OPERATIONS/M&O |        |                               | 2,963,460                         | 2,826,570           |   |
| CUSTODIAL OPERATIONS     |        |                               | \$ 2,963,460                      | \$ 2,826,570        |   |
| 0108477602               | 2288   | EXTRA DUTY CLASS SUPPORT      | 80,000                            | 82,445              | Grounds Operations OT (1,460 hrs.)  |
| 0108477602               | 2388   | EXTRA DUTY SUPV/ADMIN SUPPORT | 6,500                             | 6,662               | Grounds Supervisor OT (65 hrs.)   |
| 0108477602               | 3XXX   | BENEFITS                      | 8,391                             | 8,644               | Benefits  |
| 0108477602               | 4350   | GENERAL SUPPLIES              | 24,409                            | 17,400              | Home Depot, Ganahl (irrigation items, Stores, uniforms)   |
| 0108477602               | 4356   | HEALTH SUPPLIES               | 2,200                             | 2,500               | Socal First Aid   |
| 0108477602               | 4380   | MAINTENANCE SUPPLIES          | 36,000                            | 25,000              | Maintenance Control Center - Rainbird parts, grounds parts  |
| 0108477602               | 4381   | REPAIR GROUND EQUIPMENT       | 100,000                           | 101,500             | Grounds equipment repair parts & supplies   |
| 0108477602               | 4382   | GROUND UPKEEP                 | 157,000                           | 150,000             | Lawn and garden needs   |
| 0108477602               | 4401   | EQUIP-NEW NON CAPITALIZED     | 29,000                            | 25,000              | Edgers, backflow, cart chargers   |
| 0108477602               | 5210   | TRAVEL AND CONFERENCE         | 2,000                             | 2,000               | IPM workshops - Continuing Educational Credits  |
| 0108477602               | 5298   | TAXABLE MILEAGE-CLSFD         | 822                               | 2,250               | Mileage Stipend - Asst. Dir, M&O  |
| 0108477602               | 5450   | OTHER INSURANCE               | 33,180                            | 33,180              | White fleet (23 vehicles)   |
| 0108477602               | 5601   | RENTAL EXPENSE                | 20,591                            | 16,000              | Cardinal \$4.5K, Fences \$6K, Chairs (Promotion) \$5.5K   |
| 0108477602               | 5611   | EQUIPMENT RENTAL              | 40,000                            | 53,500              | Graduation bleachers rentals, grounds equipment rentals   |
| 0108477602               | 5620   | CONTRACT SERVICES             | 1,350,993                         | 1,393,500           | Pest control \$266K, tree service \$25K, synthetic turf repairs \$1K, install bird deterrents \$11.5K, Irrigation \$500K, Termites (4) \$160K, Field restoration \$400K, Miscellaneous \$30K. |
| 0108477602               | 5679   | MAINT/SVC MISCELLANEOUS       | 439,368                           | 509,000             | Grass/turf testing \$64K, track cleaning & re-striping \$9K, Advanced Care visits \$44K, sportsfield impact testing \$30K, sportsfield services \$250K, misc. \$112K.                         |
| 0108477602               | 5716   | FUEL FOR OTHER CARS-JE only   | 75,000                            | 75,000              | White fleet and gas operated equipment  |
| 0108477602               | 5718   | VEHICLE REPAIR - INHOUSE      | 30,000                            | 33,000              | White vehicle repairs   |
| 0108477602               | 5760   | CAMPUS CATERING               | 650                               | 650                 | Light refreshments for trainings  |
| 0108477602               | 5810   | CONSULTANTS                   | 200,632                           | 175,000             | AE Fees and construction management fees \$175K.  |
| 0108477602               | 5866   | LICENSE or SOFTWARE FEES      | 25,000                            | 22,810              | Box \$510, Zonar \$4.3K, Toro Co \$18K  |
| 0108477602               | 5902   | TELEPHONE SERVICE CHARGES     | 16,000                            | 16,000              | Staff usage   |
| 0108477602               | 5908   | COMMUNICATION STIPEND-CLASS   | 294                               | 300                 | Communication Stipend - Asst. Dir., M&O   |
| 0108477602               | 6401   | NEW EQUIPMENT-CAPITALIZED     | 220,842                           | 110,000             | Utility tractor \$72K, Zieman trailer \$17K, Carson trailer \$21K   |
| GROUNDS OPERATIONS/M&O   |        |                               | 2,898,872                         | 2,861,341           |   |

Operations

Manager Code 0802

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                     | Object | Object Description       | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale |
|----------------------------|--------|--------------------------|-----------------------------------|---------------------|------------------|
| 0108497602                 | 6101   | IMPROVE SITES            | 64,200                            | -                   |                  |
| 0108497602                 | 6205   | ARCHITECTS & ENGINEERING | 77,004                            | -                   |                  |
| GROUNDS OPERATIONS/FAC ACQ |        |                          | 141,204                           | -                   |                  |
| GROUNDS OPERATIONS         |        |                          | \$ 3,040,076                      | \$ 2,861,341        |                  |
| OPERATIONS TOTAL           |        |                          | \$ 7,202,726                      | \$ 7,071,080        |                  |



## 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

### Facilities Development, Planning, & Design

Manager Code 0803

24-25 Estimated Actuals / 25-26 Budget

| Pseudo   | Object | Object Description            | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale   |
|--|--------|-------------------------------|-----------------------------------|---------------------|--|
| 0108477390   | 2388   | EXTRA DUTY SUPV/ADMIN SUPPORT | \$ 23,328                         | \$ 40,000           | Overtime Hours (Summer Projects)   |
| 0108477390   | 3XXX   | BENEFITS                      | 20,416                            | 14,604              | Benefits   |
| 0108477390   | 4325   | REFRESHMENTS-NOT C CATERG     | 147                               | 150                 | Light refreshments for staff trainings                                     |
| 0108477390   | 4350   | GENERAL SUPPLIES              | 2,500                             | 2,500               | Southwest Office Supplies; ARC; Home Depot; Grainger                       |
| 0108477390   | 5205   | MILEAGE                       | 743                               | 2,400               | Mileage - Coordinator Facilities Planning                                  |
| 0108477390   | 5210   | TRAVEL AND CONFERENCE         | 16,139                            | 16,139              | CASH (Annual & Fall); CASBO Women's Conference                             |
| 0108477390   | 5298   | MILEAGE STIPEND-CLSFD         | 8,199                             | 9,000               | Mileage, Stipend - Admin Director & FA                                     |
| 0108477390   | 5301   | DUES AND MEMBERSHIPS          | 1,425                             | 1,100               | 2025+2029 DSA Exam (Morris); 2025+2027 AIA/Leed (DiCioccio)                |
| 0108477390   | 5450   | OTHER INSURANCE               | 1,000                             | 1,000               | Insurance (1 Vehicle)  |
| 0108477390   | 5620   | CONTRACT SERVICES             | 4,000                             | 3,600               | ARC Plotter; ARC Scanning  |
| 0108477390   | 5714   | POSTAGE-Warehouse/JE only     | 200                               | 200                 | Community Bulk Mailings  |
| 0108477390   | 5716   | FUEL FOR OTHER CARS-JE only   | 700                               | 1,000               | Fuel for District Vehicle  |
| 0108477390   | 5718   | VEHICLE REPAIR - INHOUSE      | 500                               | 1,000               | Repair for District Vehicle  |
| 0108477390   | 5760   | CAMPUS CATERING               | 500                               | 500                 | Community Meeting Refreshments   |
| 0108477390   | 5810   | CONSULTANTS                   | 188,200                           | 164,373             | PowerSchool - \$39,373, CL Consulting - \$125K, Colbi Tech - Project Based |
| 0108477390   | 5865   | MISC OUTSIDE VENDOR           | 1,000                             | 1,000               | FedEx Duplications (Business Cards), Mailings                              |
| 0108477390   | 5866   | LICENSE or SOFTWARE FEES      | 32,490                            | 33,000              | BOX; Zonar; Colbi Technologies   |
| 0108477390   | 5902   | TELEPHONE SERVICE CHARGES     | 700                               | 620                 | Cell phone   |
| 0108477390   | 5908   | COMMUNICATION STIPEND-CLSFD   | 1,093                             | 1,200               | Communication Stipend - Admin Dir & Facilities Analyst                     |
| FACILITIES & OPERATIONS/M&O                                |        |                               | 303,280                           | 293,386             |  |
|  |        |                               |                                   |                     |  |
| <b>FACILITIES DEVELOPMENT, PLANNING &amp; DESIGN TOTAL</b> |        |                               | <b>\$ 303,280</b>                 | <b>\$ 293,386</b>   |  |

**Transportation**

Manager Code 0804

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                                  | Object | Object Description          | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|---|--------|-----------------------------|-----------------------------------|---------------------|---|
| 0108257720                              | 2288   | EXTRA DUTY CLASS SUPPORT    | \$ 250,000                        | \$ 180,000          | Extra Duty - OT All Staff Including Dispatchers   |
| 0108257720                              | 2296   | CLSFD SUPPORT - BUDGET ONLY | -                                 | 5,484               | Staffing Contingency  |
| 0108257720                              | 3XXX   | BENEFITS                    | 24,625                            | 17,460              | Benefits  |
| 0108257720                              | 4325   | REFRESHMENTS-NOT C CATERG   | 3,000                             | 3,000               | Light Refreshments for Monthly Work Group Meetings  |
| 0108257720                              | 4350   | GENERAL SUPPLIES            | 42,459                            | 40,678              | RFDI Cards, Bus Passes for Zpass, General Supplies  |
| 0108257720                              | 4356   | HEALTH SUPPLIES             | 4,000                             | 4,000               | First aid Kits and Supplies-Zee Medical Supplies  |
| 0108257720                              | 4368   | BUS SUPPLIES                | 4,500                             | 4,500               | Safety Equipment, Car Seats, Fire Extinguishers, Child Vests  |
| 0108257720                              | 4374   | OIL/GREASE/LUBE             | 29,639                            | 25,000              | Oil Grease and Lube (Dion and Sons)   |
| 0108257720                              | 4375   | TIRES                       | 60,000                            | 40,000              | Tires for Buses and White Fleet (Southern Tire Mart)  |
| 0108257720                              | 4376   | BUS REPAIR MATERIAL         | 46,460                            | 46,460              | Bus Painting, Decals, Accident Repairs  |
| 0108257720                              | 4377   | FUEL                        | 371,000                           | 375,000             | Fuel, Gas, Diesel, Fuel Taxes, So. Cal Gas  |
| 0108257720                              | 4390   | SAFETY & TRAINING SUPPLIES  | 2,200                             | 3,000               | Safety and Training Supplies  |
| 0108257720                              | 4392   | FUEL FOR OTHERS             | 120,000                           | 140,000             | White Fleet M&O Warehouse, IT   |
| 0108257720                              | 4396   | SUPPLIES EQUIP/VEH REPAIR   | 550,000                           | 550,000             | 24/7 Security, AG Auto Glass, A-Z Busing, Rincon, Dartco<br>Transmission, Toms Trucks, Connelle Chevy, Ford, Dodge,<br>Fleet Services, LA Freight Liner, Bus West   |
| 0108257720                              | 4401   | EQUIP-NEW NON CAPITALIZED   | 18,766                            | 35,000              | Zonar Units, Upgrades, Cameras for Buses  |
| 0108257720                              | 5205   | MILEAGE                     | 200                               | 200                 | Meetings and Trainings  |
| 0108257720                              | 5210   | TRAVEL AND CONFERENCE       | 1,418                             | 5,000               | Training, CNG, CASTO, School Bus Training   |
| 0108257720                              | 5298   | MILEAGE STIPEND-CLSFD       | 3,250                             | 3,250               | Mileage Stipend - Director  |
| 0108257720                              | 5301   | DUES AND MEMBERSHIPS        | 1,200                             | 1,200               | Casto, DTAC Safety  |
| 0108257720                              | 5450   | OTHER INSURANCE             | 60,000                            | 93,000              | Vehicle and Bus Insurance   |
| 0108257720                              | 5611   | EQUIPMENT RENTAL            | 2,500                             | 2,500               | Water Cooler Rental (Culligan)  |
| 0108257720                              | 5620   | CONTRACT SERVICES           | 7,050                             | 4,500               | Onsite Fire Protection  |
| 0108257720                              | 5633   | HAZARDOUS WASTE REMOVAL     | 17,000                            | 8,000               | Safety Kleen, Hazardous Removal, Tire Disposal  |
| 0108257720                              | 5712   | BUS TRANS-NMUSD             | (493,832)                         | (723,196)           | NMUSD Field Trip Offset   |
| 0108257720                              | 5713   | CHARTER BUS SERVICE         | (103,368)                         | (40,890)            | Recliner/Coach Buses  |
| 0108257720                              | 5714   | POSTAGE-Warehouse/JE only   | 2                                 | 10                  | Mailings  |
| 0108257720                              | 5716   | FUEL FOR OTHER CARS-JE only | (234,700)                         | (234,000)           | Fuel Offset   |
| 0108257720                              | 5718   | VEHICLE REPAIR - INHOUSE    | (106,544)                         | (97,300)            | Vehicle Repair Offset   |
| 0108257720                              | 5756   | FUEL - INTERFUND            | (500)                             | (500)               | Fuel Offset   |
| 0108257720                              | 5758   | VEHICLE REPAIR - INTERFUND  | (500)                             | (500)               | Vehicle Repair Offset   |
| 0108257720                              | 5760   | CAMPUS CATERING             | 5,000                             | 5,000               | Monthly Safety, Start Up, Driver Appreciation   |
| 0108257720                              | 5850   | OTHER LICENSES              | 1,002                             | 745                 | Carb Diesel Reporting   |
| 0108257720                              | 5864   | PHYSICAL EXAM               | 10,500                            | 10,000              | Drug Testing and DOT Physicals  |
| 0108257720                              | 5865   | MISC OUTSIDE VENDOR         | 13,586                            | 13,100              | Engraving, Copies, Jackets, Hats, Shirts  |
| 0108257720                              | 5866   | LICENSE or SOFTWARE FEES    | 64,108                            | 64,108              | Shop Software, Bushive, Transtraks, Cummmings, John Deere,<br>Snap-On Switch, FleetSoft, FuelMaster, Michell 1 RA<br>Automotive, Western Power, Zonar               |
| 0108257720                              | 5869   | RENTAL/CHARTER BUS          | 496,715                           | 498,106             | Non-Sports Vendor School Buses and Charter Recliner Buses<br>for Educational Activities, Vendor Home to School Routes GE,<br>Non-Sports Field Trips, Science Camps. |
| 0108257720                              | 5902   | TELEPHONE SERVICE CHARGES   | 1,347                             | 1,350               | Cell Phones for On Call Services  |
| 0108257720                              | 5908   | COMMUNICATION STIPEND-CLASS | 600                               | 600                 | Communication Stipend - Director  |
| 0108257720                              | 6401   | NEW EQUIPMENT-CAPITALIZED   | 96,889                            | 100,000             | Shop Equipment, Snap-on   |
| 0108257720                              | 6403   | VEHICLE/LEASE/PURCHASE      | 244,225                           | 613,636             | White Fleet Replacement   |
| PUPIL TRANSPORTATION/HTS TRANSPORTATION |        |                             | 1,613,797                         | 1,797,501           |   |

# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

Transportation  
Manager Code 0804  
24-25 Estimated Actuals / 25-26 Budget

| Pseudo                          | Object | Object Description | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale   |
|---------------------------------|--------|--------------------|-----------------------------------|---------------------|--|
| 0108257722                      | 5869   | RENTAL/CHARTER BUS | 650,000                           | 500,000             | Special Ed Transportation, Ever Driven, JFK, NPS, County Programs, Taft, Group Homes Etc.  |
| PUPIL TRANSPORTATION/SPECIAL ED |        |                    | 650,000                           | 500,000             |  |
| 0108257725                      | 5869   | RENTAL/CHARTER BUS | 850,000                           | 975,000             | All Athletics Vendors for Recliner Buses and School Buses (JFK, Best VIP). Certified-CIF boundaries have increased to Santa Maria and added multiple levels. |
| PUPIL TRANSPORTATION/ACTIVITIES |        |                    | 850,000                           | 975,000             |  |
| TRANSPORTATION TOTAL            |        |                    | \$ 3,113,797                      | \$ 3,272,501        |  |

**Information Technology**

Manager Code 0805

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                                       | Object | Object Description            | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|--|--------|-------------------------------|-----------------------------------|---------------------|---|
| 0108017410                                   | 4309   | COMPUTER SUPPLIES (<500.)     | \$ 1,718,199                      | \$ 1,559,542        | Chromebook refresh GR 3, 7, Sped Students. 10 1-1   |
| 0108017410                                   | 5865   | MISC OUTSIDE VENDOR           | 156,000                           | 156,000             | Chromebook Initiative, 20% Spares, Scanner Ricoh.<br>Verizon Hot Spots for Students   |
| INFORMATION TECHNOLOGY/INSTR                 |        |                               | 1,874,199                         | 1,715,542           |   |
| 0108457410                                   | 2288   | EXTRA DUTY CLASS SUPPORT      | 6,231                             | 7,041               | OT for Critical Needs Only (M&O Execution)  |
| 0108457410                                   | 2388   | EXTRA DUTY SUPV/ADMIN SUPPORT | 30,000                            | 40,000              | OT for Critical Needs Only - Supervisor Technology Support<br>and Supervisor Network  |
| 0108457410                                   | 2488   | EXTRA DUTY CLERICAL           | 100,000                           | 100,000             | OT for Critical Needs Only - Technicians - Losing 6 employees<br>across IT, Expect OT to go up  |
| 0108457410                                   | 2996   | CLSFD-BUDGET USE ONLY         | -                                 | 4,033               | Contingency   |
| 0108457410                                   | 3XXX   | BENEFITS                      | 12,805                            | 14,263              | Benefits  |
| 0108457410                                   | 4309   | COMPUTER SUPPLIES (<500.)     | 625,000                           | 2,323,922           | iPad Refresh districtwide, Projector refresh half of the district,<br>Cables, Labor. SFP IDF, Switched for Elementary IDF spread<br>out 3 yrs. Audio Enhancement Pilot per Exec. Cabinet. |
| 0108457410                                   | 4325   | REFRESHMENTS-NOT C CATERG     | 3,000                             | 4,950               | Refreshments for monthly meeting, IT Appreciation Day   |
| 0108457410                                   | 4350   | GENERAL SUPPLIES              | 27,000                            | 27,000              | Uniforms, tech, tools paper toner   |
| 0108457410                                   | 4356   | HEALTH SUPPLIES               | 500                               | -                   |   |
| 0108457410                                   | 4358   | COMPUTER REPAIR & REPLACE     | 191,500                           | 111,500             | Repair Parts  |
| 0108457410                                   | 4401   | EQUIP-NEW NON CAPITALIZED     | 5,000                             | -                   |   |
| 0108457410                                   | 4406   | COMPUTER EQUIP-NON CAP        | 3,704,835                         | 4,902,304           | Refresh 3 labs summer 2025, 3 labs summer 2026 + Spares.<br>Laptop & Monitor refresh (qty 400) Vivi units, Elementary IDF<br>cabinets, Replacements for Estancia Room 345 Mac Lab         |
| 0108457410                                   | 5205   | MILEAGE                       | 4,752                             | 5,040               | IT Technicians Mileage  |
| 0108457410                                   | 5210   | TRAVEL AND CONFERENCE         | 71,900                            | 100,452             | Microsoft TechEd, KACE, CITE, New Staff Training  |
| 0108457410                                   | 5298   | MILEAGE STIPEND-CLSFD         | 4,500                             | 4,500               | Mileage Stipend - Admin Dir   |
| 0108457410                                   | 5301   | DUES AND MEMBERSHIPS          | 2,000                             | 2,000               | CITE Districtwide License   |
| 0108457410                                   | 5450   | OTHER INSURANCE               | 20,600                            | 20,600              | IT Vehicle Insurance  |
| 0108457410                                   | 5611   | EQUIPMENT RENTAL              | 2,000                             | 1,327               | Culligan (District Office), Sparkletts (Presidio)   |
| 0108457410                                   | 5620   | CONTRACT SERVICES             | 676,496                           | 771,203             | Internet Service through N-MUSD, E-rate purchase,<br>Elementary IDF Cabinets installation.  |
| 0108457410                                   | 5716   | FUEL FOR OTHER CARS-JE only   | 10,000                            | 7,500               | Technician Truck Fuel   |
| 0108457410                                   | 5718   | VEHICLE REPAIR - INHOUSE      | 15,000                            | 6,000               | Technician Truck Repair/Maintenance   |
| 0108457410                                   | 5760   | CAMPUS CATERING               | 3,000                             | 3,000               | IT Staff Coffee, Tea, Associated Supplies   |
| 0108457410                                   | 5810   | CONSULTANTS                   | 42,000                            | 42,000              | CSM Consulting  |
| 0108457410                                   | 5865   | MISC OUTSIDE VENDOR           | 500                               | 500                 | Duplications - Business Cards (FedEx)   |
| 0108457410                                   | 5866   | LICENSE or SOFTWARE FEES      | 1,876,956                         | 2,244,035           | Microsoft licenses and support, Adobe, Network Management;<br>Palo Alto VPn, Raptor Kiosk Licenses, Adobe licenses for CTE.   |
| 0108457410                                   | 5901   | POSTAGE                       | 300                               | -                   |   |
| 0108457410                                   | 5902   | TELEPHONE SERVICE CHARGES     | 27,500                            | 22,659              | Technician Cell Phone Service   |
| 0108457410                                   | 5903   | COMMUNICATION EQUIP RENTAL    | 664,271                           | 650,000             | Fiber Optic Network Between Schools   |
| 0108457410                                   | 5908   | COMMUNICATION STIPEND-CLASS   | 600                               | 600                 | Communications Stipend - Admin Dir  |
| 0108457410                                   | 6406   | COMPUTER EQUIP CAPITALIZED    | 60,000                            | 474,561             | Servers 3 x 20 K Hyper V Server Infrastructure (in review<br>28/29) 5 year support  |
| INFORMATION TECHNOLOGY/DATA PROCESSING       |        |                               | 8,188,246                         | 11,890,990          |   |
| 0108057430                                   | 5866   | LICENSE or SOFTWARE FEES      | 57,540                            | 80,557              | Destiny Maintenance & Support (3 Additional Library Manager<br>Licenses)  |
| LIBRARY TECHNOLOGY/INSTR LIBR, MEDIA, & TECH |        |                               | 57,540                            | 80,557              |   |
| 0108457436                                   | 5210   | TRAVEL AND CONFERENCE         | 10,000                            | 10,000              | Aeries Conference   |
| 0108457436                                   | 5866   | LICENSE or SOFTWARE FEES      | 124,000                           | 265,395             | Aeries Maintenance, Support, Dashboard, Analytics,<br>Moving to Aeries hosting  |
| STUDENT INFO SYSTEMS/DATA PROCESSING         |        |                               | 134,000                           | 275,395             |   |
| 0108457437                                   | 5210   | TRAVEL AND CONFERENCE         | 10,000                            | 8,000               | OnBase Training & Conference  |
| 0108457437                                   | 5866   | LICENSE or SOFTWARE FEES      | 317,444                           | 343,382             | OCDE Shoreline, OnBase Support  |
| ENTPR INFORMATION SYSTEMS/DATA PROCESSING    |        |                               | 327,444                           | 351,382             |   |
| INFORMATION TECHNOLOGY TOTAL                 |        |                               | \$ 10,581,429                     | \$ 14,313,866       |   |

## 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

### Asst. Supt., Achievement Innovation & Continued Improvement

Manager Code 0900

24-25 Estimated Actuals / 25-26 Budget

| Pseudo   | Object | Object Description            | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale   |
|--|--------|-------------------------------|-----------------------------------|---------------------|--|
| 0109037350                                     | 1180   | EXTRA DUTY TEACHER            | \$ 109,562                        | \$ 150,043          | SALTT Mtgs (400 hrs.) / Dine with Data Mtgs (1,680 hrs.), Elementary SLT Training (900 hrs.) |
| 0109037350                                     | 1196   | CERT BUDGET USE ONLY          | -                                 | 4,599               | Staff Contingency  |
| 0109037350                                     | 2388   | EXTRA DUTY SUPV/ADMIN SUPPORT | 3,085                             | 6,478               | OT - Evening Mtgs (SALTT, DWD), Board Meetings, Special Events, etc. (80 hrs.)               |
| 0109037350                                     | 2488   | EXTRA DUTY CLERICAL           | 300                               | 1,007               | OT (20 hrs.)   |
| 0109037350                                     | 2996   | CLSFD-BUDGET USE ONLY         | -                                 | 205                 | Staff Contingency  |
| 0109037350                                     | 3XXX   | BENEFITS                      | 482                               | 34,636              | Benefits   |
| 0109037350                                     | 4325   | REFRESHMENTS-NOT C CATERG     | 16,770                            | 13,878              | SALTT, Dine with Data, PK-12, Planning Mtgs., etc.   |
| 0109037350                                     | 4350   | GENERAL SUPPLIES              | 13,580                            | 6,879               | General Supplies (\$5K for Special Projects Dept.)   |
| 0109037350                                     | 4401   | EQUIP-NEW NON CAPITALIZED     | 1,048                             | -                   |  |
| 0109037350                                     | 5205   | MILEAGE                       | 200                               | 200                 | Mileage - Clerical Staff   |
| 0109037350                                     | 5210   | TRAVEL AND CONFERENCE         | 9,722                             | 8,231               | CABE, ACSA, Carnegie Summit, Community Schools, CALSA, CSLX, CSBA                            |
| 0109037350                                     | 5299   | MILEAGE STIPEND-CERT          | 12,300                            | 12,300              | Mileage Stipend - Asst. Supt., Admin. Dir.   |
| 0109037350                                     | 5301   | DUES AND MEMBERSHIPS          | 500                               | 500                 | CALSA, ACSA  |
| 0109037350                                     | 5760   | CAMPUS CATERING               | 10,000                            | 10,000              | Meetings; Principal, Staff, Director, Community, \$5K for Galey (Special Projects Dept)      |
| 0109037350                                     | 5810   | CONSULTANT                    | 471,320                           | 341,771             | Grant Writing and LCAP Editing (PHA, Lead Learners, Trellis, K&M Enterprises)                |
| 0109037350                                     | 5865   | MISC OUTSIDE VENDOR           | 14,000                            | 10,000              | Duplications - Posters and Handouts (FedEx)  |
| 0109037350                                     | 5866   | LICENSE or SOFTWARE FEES      | 2,000                             | 53,264              | Thought Exchange   |
| 0109037350                                     | 5908   | COMMUNICATION STIPEND-CLSFD   | 600                               | 600                 | Communication Stipend - Admin. Asst.-C   |
| 0109037350                                     | 5909   | COMMUNICATION STIPEND-CERT    | 1,800                             | 1,800               | Communication Stipend - Asst. Supt., Admin. Dir.   |
| ACHIEVE INNOV IMPROV/SUPV INSTR                |        |                               | 667,269                           | 656,391             |  |
| 0109077350                                     | 2975   | SCHOOL COMMUNITY FACILITATOR  | 224                               | 2,819               | OT - PK Dine with Data, SALTT (50 hrs.)  |
| 0109077350                                     | 2991   | OTHER                         | 1,721                             | 1,887               | Child Care at Board Meetings (100 hrs.)  |
| 0109077350                                     | 2996   | CLSFD-BUDGET USE ONLY         | -                                 | 128                 | Staff Contingency  |
| 0109077350                                     | 3XXX   | BENEFITS                      | 108                               | 367                 | Benefits   |
| ACHIEVE INNOV IMPROV/OTHER INSTR               |        |                               | 2,053                             | 5,201               |  |
| ACHIEVEMENT INNOVATION & CONTINUED IMPROVEMENT |        |                               | \$ 669,322                        | \$ 661,592          |  |

**Continuous Improvement, Program Evaluation, Data & Assessment**

Manager Code 0906

24-25 Estimated Actuals / 25-26 Budget

| Pseudo                     | Object | Object Description         | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale   |
|----------------------------|--------|----------------------------|-----------------------------------|---------------------|--|
| 0110016181                 | 1180   | EXTRA DUTY TEACHER         | \$ 471                            | \$ 40,784           | Grading Interim Comprehensive Assessment (810 hrs.)                                    |
| 0110016181                 | 1191   | SUBSTITUTE TEACHER EXCUSED | -                                 | 14,175              | Training: CAASPP (50 Subs); CI Data Peers (31 Subs)                                    |
| 0110016181                 | 1196   | CERT BUDGET USE ONLY       | -                                 | 1,250               | Staffing Contingency   |
| 0110016181                 | 3XXX   | BENEFITS                   | 106                               | 12,420              | Benefits   |
| PUPIL ASSESSMENT/INSTR     |        |                            | 577                               | 68,629              |  |
| 0110036181                 | 1180   | EXTRA DUTY TEACHER         | -                                 | 65,100              | Continuous Improvement Data Peers (Stipend position \$2,100 - 31 positions)            |
| 0110036181                 | 1196   | CERT BUDGET USE ONLY       | -                                 | 1,995               | Contingency  |
| 0110036181                 | 2488   | EXTRA DUTY CLERICAL        | 1,500                             | 2,597               | OAll (10 hrs.), AAll (10 hrs.), A&AS (20 hrs.)   |
| 0110036181                 | 2996   | CLSFD-BUDGET USE ONLY      | -                                 | 71                  | Contingency  |
| 0110036181                 | 3XXX   | BENEFITS                   | 612                               | 14,965              | Benefits   |
| 0110036181                 | 4325   | REFRESHMENTS-NOT C CATERG  | -                                 | 53                  | Refreshments for meetings  |
| 0110036181                 | 4350   | GENERAL SUPPLIES           | 2,748                             | 2,800               | Office Depot/Southwest, Stores, Supplies for ELPAC testers                             |
| 0110036181                 | 5205   | MILEAGE                    | 12                                | 100                 | Delivering Materials to Sites  |
| 0110036181                 | 5210   | TRAVEL AND CONFERENCE      | 9,914                             | 44,376              | California Assessment Conference, Tableau, Aeries Virtual and AeriesCon, IT Long Beach |
| 0110036181                 | 5299   | MILEAGE STIPEND-CERTIF     | 4,500                             | 4,500               | Mileage Stipend  |
| 0110036181                 | 5714   | POSTAGE-Warehouse/JE only  | 181                               | 758                 | Re-mailing returned mail, non-public school mailings                                   |
| 0110036181                 | 5760   | CAMPUS CATERING            | 14                                | 2,000               | Assessment Trainings and Meetings, CAASPP, ELPAC                                       |
| 0110036181                 | 5865   | MISC OUTSIDE VENDOR        | 22,681                            | 23,000              | Duplications - posters, copies, presentations, site assessment (FedEx, JART)           |
| 0110036181                 | 5866   | LICENSE or SOFTWARE FEES   | 235,750                           | 511,467             | Illuminate, Tableau, National Student Clearinghouse, ASAP                              |
| 0110036181                 | 5909   | COMMUNICATION STIPEND-CERT | 600                               | 600                 | Utilities, New Data Analytics Software   |
| PUPIL ASSESMENT/SUPV INSTR |        |                            | 278,512                           | 674,382             | Communication Stipend  |
| PUPIL ASSESSMENT TOTAL     |        |                            | \$ 279,089                        | \$ 743,011          |  |

## 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

### Engagement, Partnership, and Expanded Learning

Manager Code 0907

24-25 Estimated Actuals / 25-26 Budget

| Pseudo  | Object | Object Description         | 2024-2025<br>Estimated<br>Actuals | 2025-2026<br>Budget | Budget Rationale  |
|---|--------|----------------------------|-----------------------------------|---------------------|---|
| 0109036112  | 4325   | REFRESHMENTS-NOT C CATERG  | \$ 506                            | \$ 3,200            | Water for Resource Fair (\$1.7K), Staff Development (\$1.5K)                        |
| 0109036112  | 4350   | GENERAL SUPPLIES           | 1,248                             | 1,300               | Supplies for Events   |
| 0109036112  | 5205   | MILEAGE                    | -                                 | 600                 | Travel to Sites   |
| 0109036112  | 5299   | MILEAGE STIPEND-CERTIF     | -                                 | 4,500               | Mileage Stipend - Director  |
| 0109036112  | 5601   | RENTAL EXPENSE             | 28,791                            | 31,000              | Resource Fair Rentals (Fencing, Generators, Tents, Stage)                           |
| 0109036112  | 5620   | CONTRACT SERVICES          | -                                 | 461,100             | NM Soccer Classic (\$191,100), TCG (\$20K), YMCA Swim for 10 Title I Sites (\$250K) |
| 0109036112  | 5713   | TRANSPORTATION             | -                                 | 250,000             | Swim Transportation for 10 Title I Sites (\$250K)                                   |
| 0109036112  | 5760   | CAMPUS CATERING            | 1,558                             | -                   |   |
| 0109036112  | 5865   | MISC OUTSIDE VENDOR        | 512                               | -                   |   |
| 0109036112  | 5810   | CONSULTANTS                | -                                 | 454,850             | Trellis (\$50K), CAN (\$129,850), Project Hope Alliance (\$275K)                    |
| 0109036112  | 5909   | COMMUNICATION STIPEND-CERT | -                                 | 600                 | Communication Stipend - Director  |
| AFTER SCHOOL EDUCATION                                |        |                            | 32,615                            | 1,207,150           |   |
| <b>ENGAGEMENT, PARTNERSHIP, AND EXPANDED LEARNING</b> |        |                            | <b>\$ 32,615</b>                  | <b>\$ 1,207,150</b> |   |
| <b>AFTER SCHOOL EDUCATION TOTAL</b>                   |        |                            | <b>\$ 32,615</b>                  | <b>\$ 1,207,150</b> |   |

Program Section



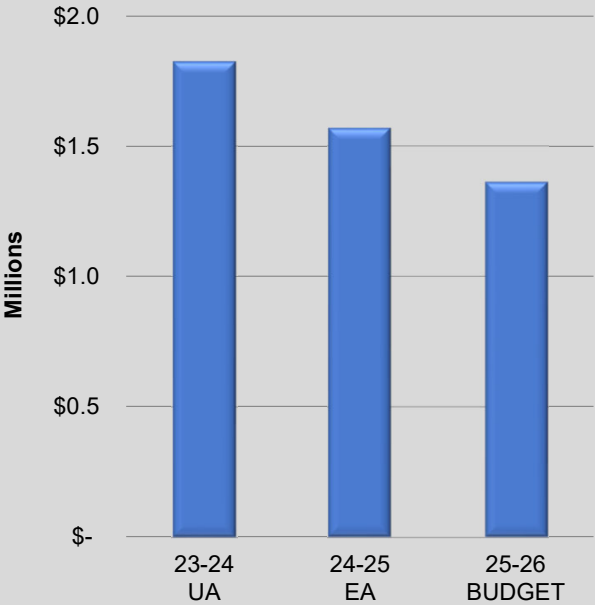
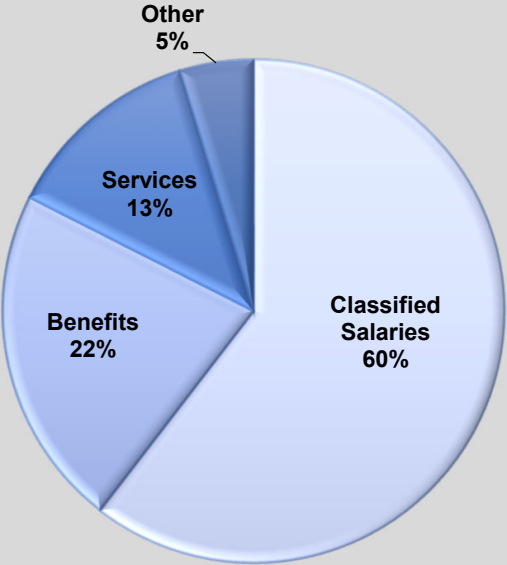
# After School Education and Safety Program (ASES)

The After School Education and Safety Program (ASES) provides an opportunity to merge school and community resources to benefit students by providing funding for after school enrichment programs. The ASES program is aligned to the content of the regular school day and provides extended learning opportunities. It provides a safe physical environment, opportunities to build relationships, and consists of three important elements: (1) Academics - tutoring and homework support designed to help students meet state standards; (2) Enrichment - visual/performing arts, positive youth development, and community awareness; (3) Recreation - physical activity wrapped with health, safety, and nutrition education. The program operates Monday - Friday until 6:00 p.m., beginning immediately upon conclusion of the regular school day.

|                       | 24-25 EA     | 25-26 Budget | Funding Attributes                 |
|-----------------------|--------------|--------------|------------------------------------|
| Certificated Salaries | \$ -         | \$ -         | • Indirect Cost: N-MUSD rate of 5% |
| Classified Salaries   | 600,567      | 822,967      | • Carryover: Not Allowed           |
| Benefits              | 242,790      | 299,152      | • Cost Center: 4598                |
| Supplies              | 69,514       | -            | • Resource Code: 6010              |
| Services              | 580,725      | 173,985      |                                    |
| Capital Outlay        | -            | -            |                                    |
| Other                 | 74,680       | 64,805       |                                    |
| Total                 | \$ 1,568,276 | \$ 1,360,909 |                                    |

25-26 Budget Distribution

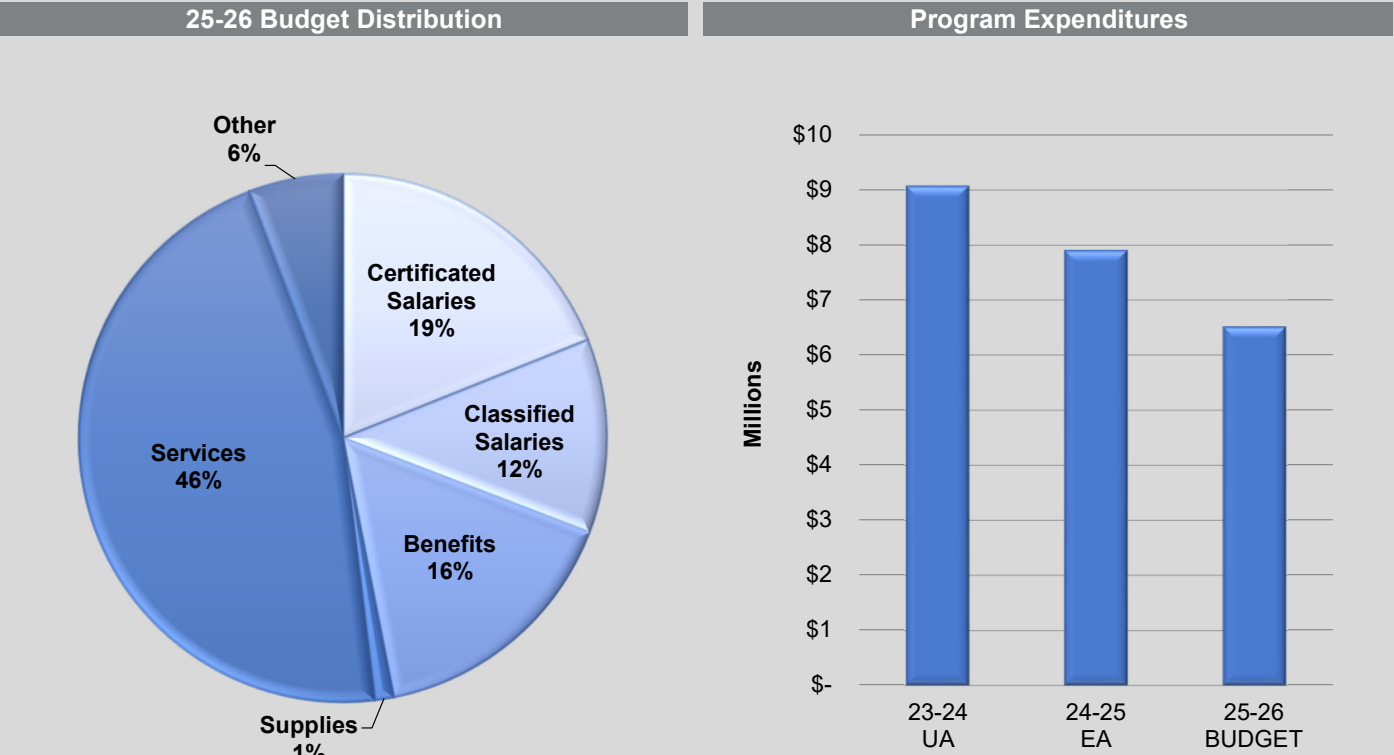
Program Expenditures



# Expanded Learning Opportunities Program

The Expanded Learning Opportunities (ELO) Program provides funding for afterschool and summer school enrichment programs for kindergarten (including transitional kindergarten) through sixth grade as described in California Education Code (EC) Section 46120, amended by AB 181 (Chapter 52, Statutes of 2022), AB 185 (Chapter 571, Statutes of 2022), and SB 114 (Chapter 48, Statutes of 2023). LEAs shall expend ELO Grant funds only for any of the following seven supplemental and support strategies: extending instructional learning time, accelerating progress to close learning gaps, integrated pupil supports, community learning hubs, supports for credit deficient pupils, additional academic services, and training for school staff.

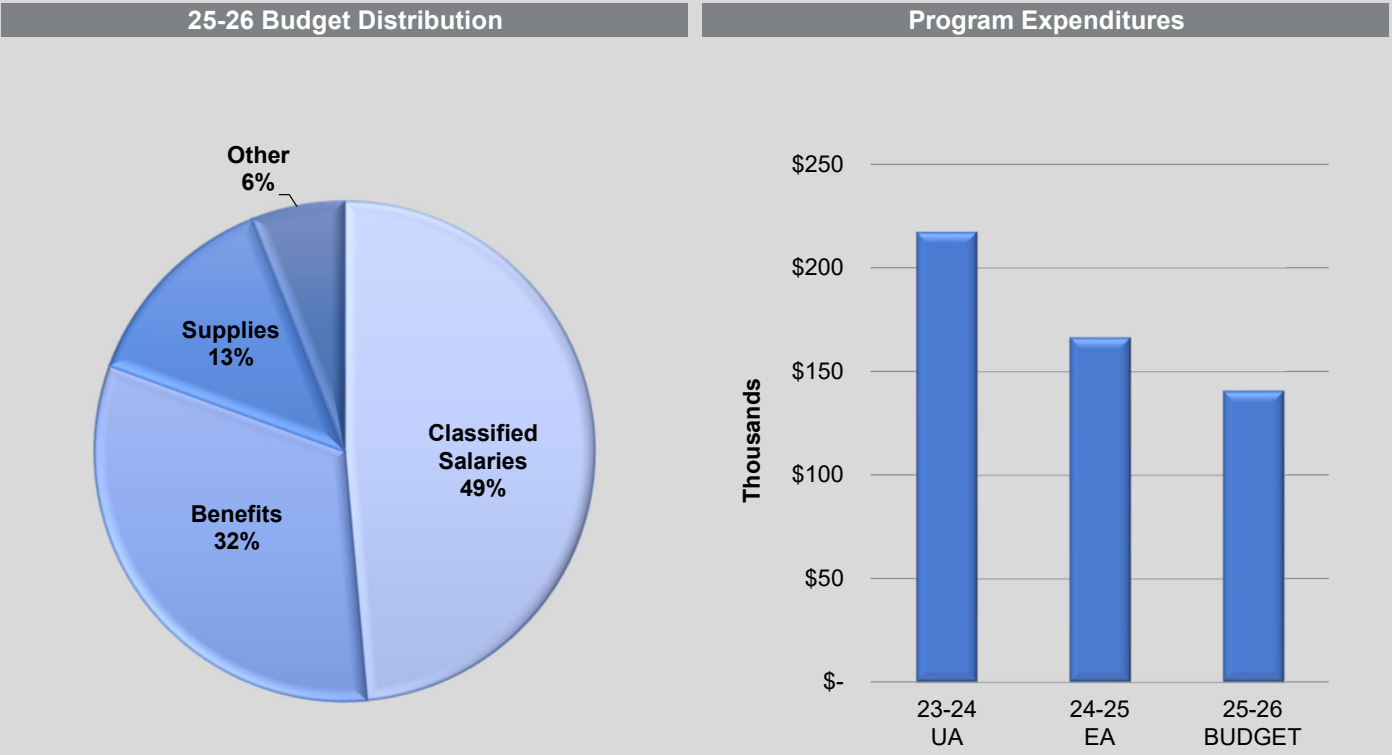
|                       | 24-25 EA            | 25-26 Budget        | Funding Attributes                    |
|-----------------------|---------------------|---------------------|---------------------------------------|
| Certificated Salaries | \$ 1,266,134        | \$ 1,234,817        | • Indirect Cost: N-MUSD rate of 6.41% |
| Classified Salaries   | 781,611             | 776,548             | • Carryover: Allowed                  |
| Benefits              | 1,037,052           | 1,049,122           | • Cost Center: 4231                   |
| Supplies              | 57,995              | 75,624              | • Resource Code: 2600                 |
| Services              | 4,313,005           | 3,010,205           |                                       |
| Capital Outlay        | -                   | -                   |                                       |
| Other                 | 452,576             | 376,367             |                                       |
| Total                 | <u>\$ 7,908,373</u> | <u>\$ 6,522,683</u> |                                       |



# Early Learning Specialist School Readiness Nurse and School Readiness Program

Funding from the Children and Families Commission of Orange County for the Early Learning/Healthy Children program provides for an Early Learning Specialist to support a coordinated delivery of quality early care and education health and social services, parental education/involvement, and professional development for early childhood educators. In addition, an Outreach Advocate provides parent education for parents of children ages 0-5 and teachers to provide training, coaching and support for early childhood educators and preschool children. School Readiness Nurses also provide health and developmental screenings, follow-up, and health education for young children and their families. This funding also includes support for the Learning Early Intervention, and Parents Support (LEAPS) program. This program provides universal access to screening for early identification and referrals for physical and developmental concerns. Effort is extended to improve access to and utilization of services and support through coordination of existing resources.

| 24-25 EA              |            | 25-26 Budget | Funding Attributes  |
|-----------------------|------------|--------------|---|
| Certificated Salaries | \$ 19,894  | \$ -         | • Indirect Cost: N-MUSD rate of 6.41%<br>• Carryover: Not Allowed<br>• Cost Center: 5234, 5236, 5238<br>• Resource Code: 9010 |
| Classified Salaries   | 65,297     | 68,317       |   |
| Benefits              | 49,487     | 44,992       |   |
| Supplies              | 22,300     | 18,856       |   |
| Services              | -          | -            |   |
| Capital Outlay        | -          | -            |   |
| Other                 | 9,528      | 8,472        |   |
| Total                 | \$ 166,506 | \$ 140,637   |   |



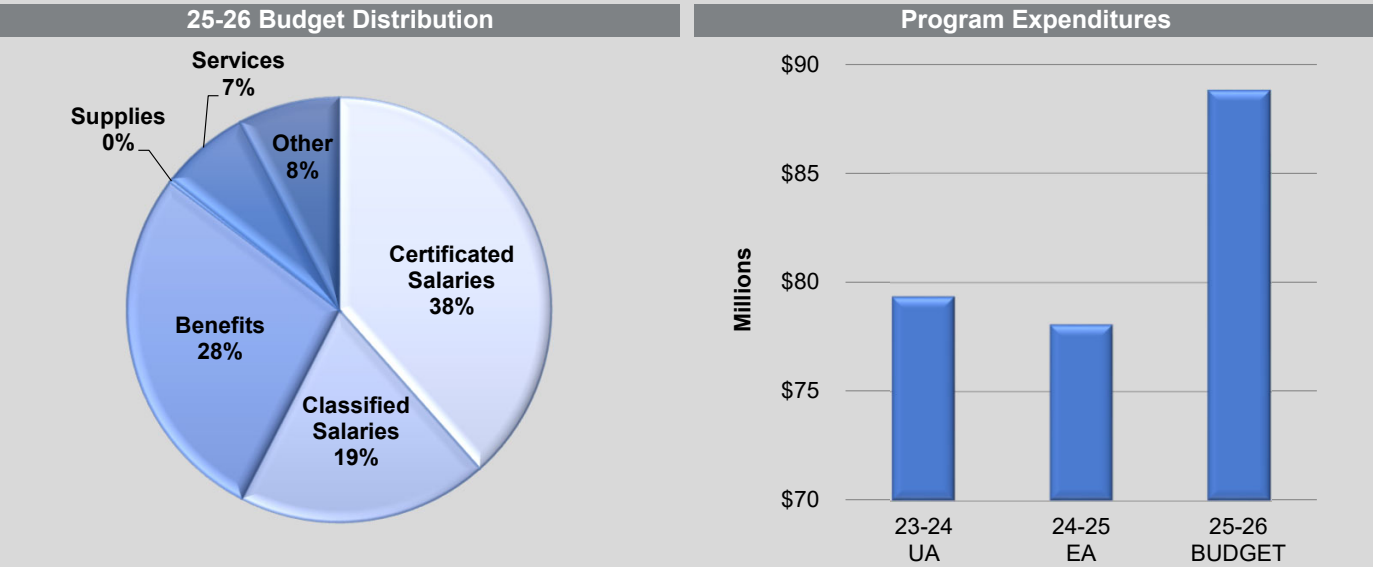
# Special Education Master Plan

The State's comprehensive program implemented statewide in 1980-81 pursuant to SB 1870 ensures that all children with exceptional needs receive, free of charge, the education and services necessary to meet their unique needs. Under statutory mandate, each school district and county office of education is charged with the responsibility of actively and systematically seeking out all individuals aged 0-21 with exceptional needs. Before a pupil is placed in a Special Education program, he/she must first be assessed to determine whether Special Education is really necessary or if the pupil can be served within the regular educational program. When Special Education services are necessary, an Individualized Educational Program (IEP) is written for the individual pupil that delineates the services to be provided.

There are six major placement options available which must be delineated in the pupil IEP. The following list describes the major program categories starting with the least restrictive environment:

1. Designated instruction and services - the pupil remains in the regular classroom for most of the day and receives, on a pull out basis, designated instruction and services (DIS) such as speech therapy, physical therapy, counseling and guidance services, audiological services, adaptive physical education, vision services, psychological services, etc.
2. Instructional support program - the pupil remains in the regular classroom for most of the day and is pulled out for intensive instruction or served under a consultative model through the instructional support program.
3. Special Day Classes - the pupil is placed in a Special Day Class (SDC) or program and in addition receives designated instruction and services as needed.
4. Non-public, non-sectarian schools - the pupil is placed in a non-public or non-sectarian special education school.
5. State Special Education Schools and Hospitals - the pupil is placed in a state special education school (schools for the deaf, blind, or neurologically handicapped children) or in a hospital program. Such placements are the most restrictive.
6. Settings other than classrooms - provides instruction in settings other than classrooms for specifically designed instruction.

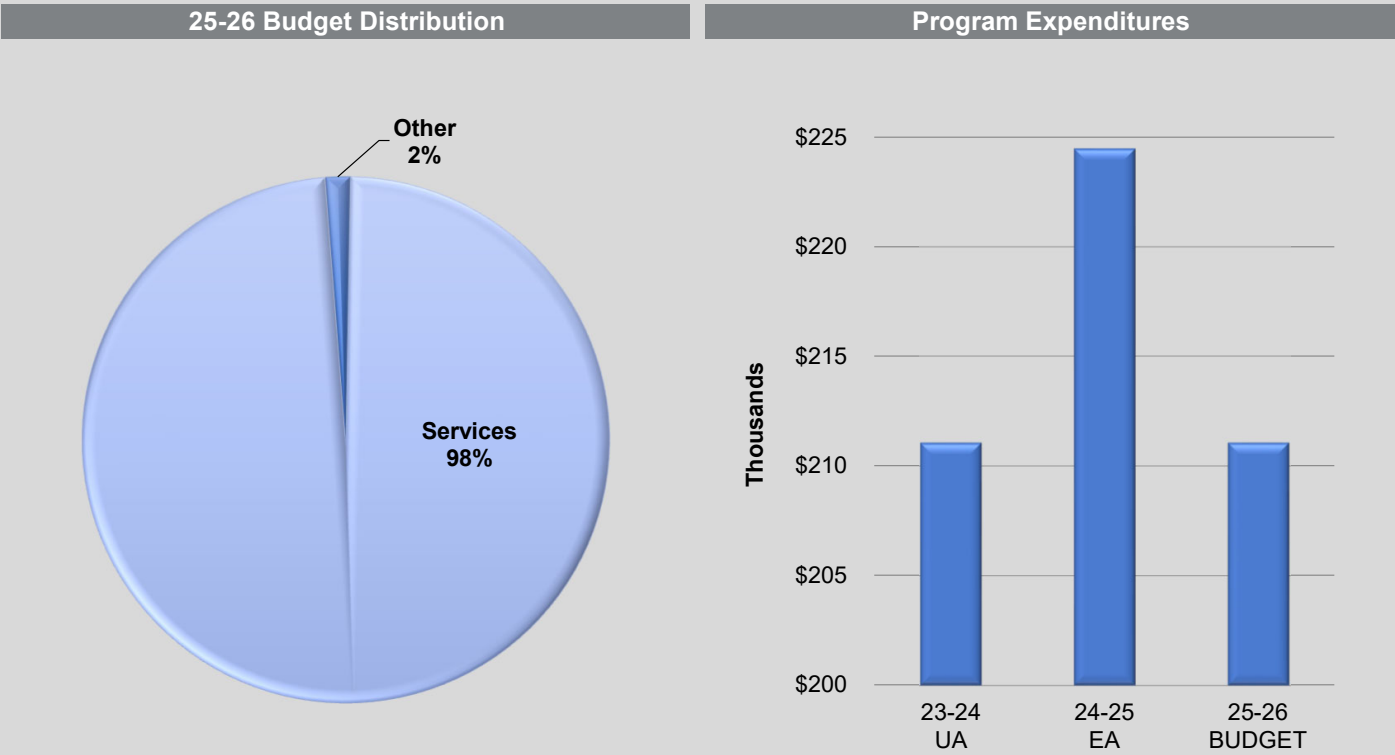
|                       | 24-25 EA      | 25-26 Budget  | Funding Attributes                               |
|-----------------------|---------------|---------------|--|
| Certificated Salaries | \$ 32,036,267 | \$ 34,153,619 | • Indirect Cost: N-MUSD rate of 6.41%            |
| Classified Salaries   | 11,725,785    | 16,980,521    | • Carryover: Allowed, State. Unallowed, Federal. |
| Benefits              | 23,835,118    | 24,604,571    | • Cost Center: 2XXX                              |
| Supplies              | 240,407       | 272,573       | • Resource Code: 3310, 3311, 6500                |
| Services              | 4,407,711     | 5,943,411     |  |
| Capital Outlay        | 24,697        | 5,100         |  |
| Other                 | 5,794,536     | 6,846,216     |  |
| Total                 | \$ 78,064,521 | \$ 88,806,011 |  |



# Mental Health AB 1497

Mental Health (AB 1497) funding is provided for educationally related mental health services that are included in a student's Individualized Education Program. These funds are allocated to special education local plan areas based upon an equal rate per pupil using the methodology specified in Education Code Section 56836.07.

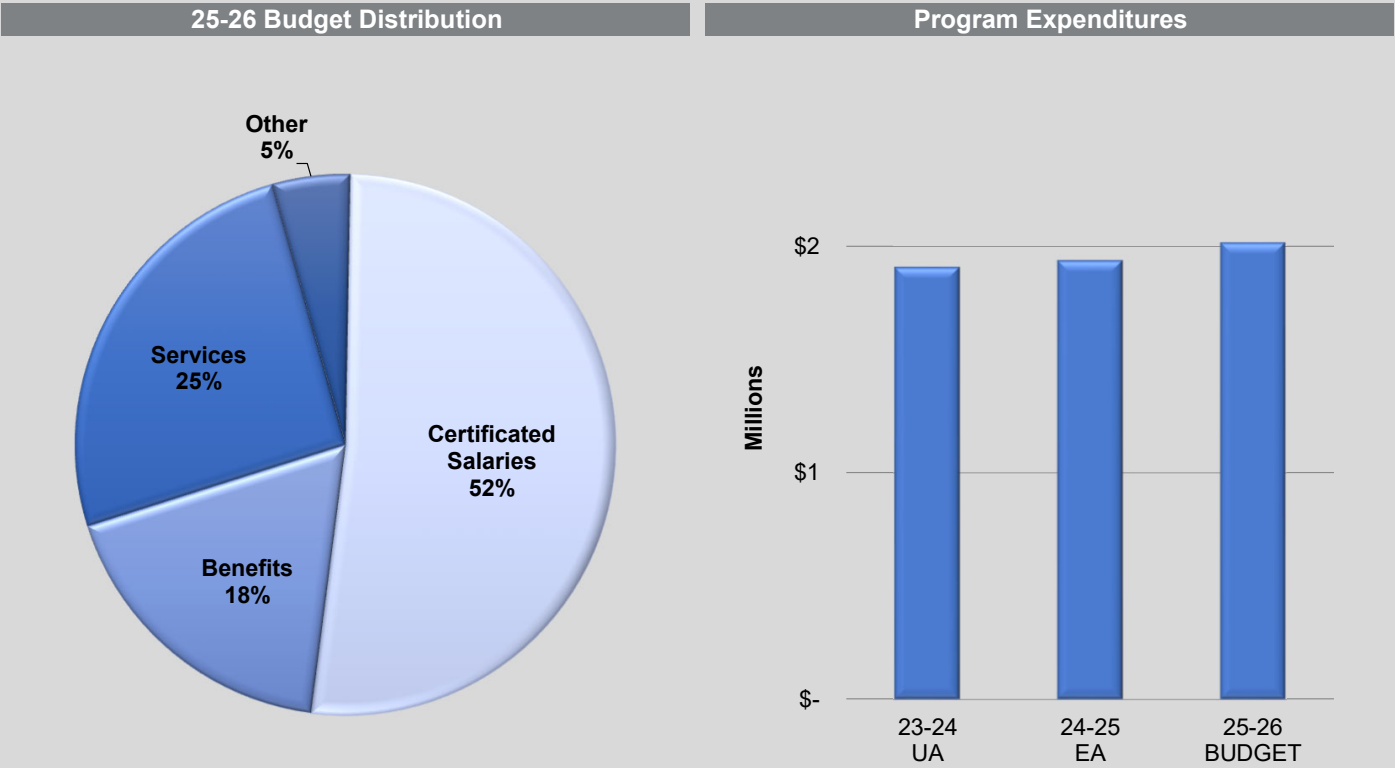
|                       | 24-25 EA   | 25-26 Budget | Funding Attributes                    |
|-----------------------|------------|--------------|---------------------------------------|
| Certificated Salaries | \$ -       | \$ -         | • Indirect Cost: N-MUSD rate of 6.07% |
| Classified Salaries   | -          | -            | • Carryover: Allowed                  |
| Benefits              | -          | -            | • Cost Center: 3234                   |
| Supplies              | -          | -            | • Resource Code: 3327                 |
| Services              | 221,428    | 207,875      |                                       |
| Capital Outlay        | -          | -            |                                       |
| Other                 | 3,035      | 3,205        |                                       |
| Total                 | \$ 224,463 | \$ 211,080   |                                       |



# State Mental Health

State Mental Health funds are used to provide educationally related mental health services, including out-of-home residential services for emotionally disturbed pupils as required by an Individualized Education Program.

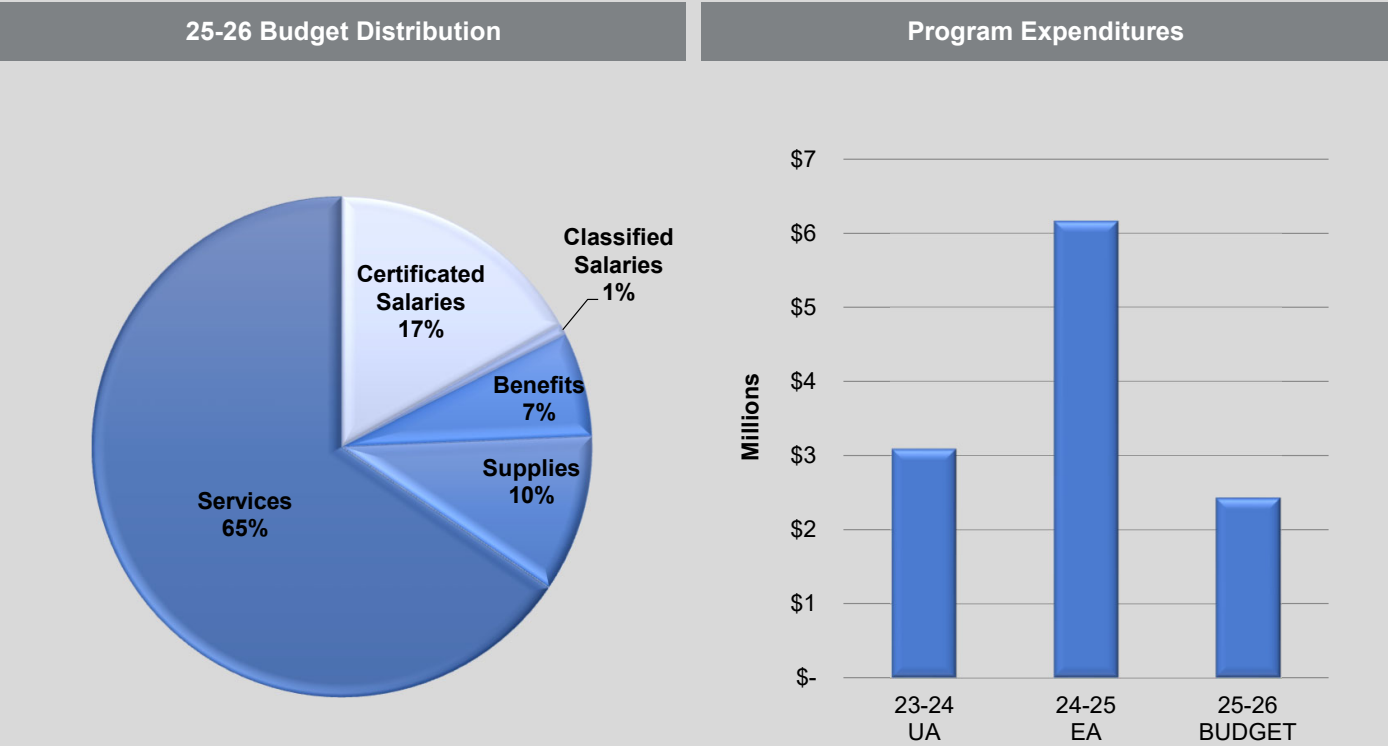
|                       | 24-25 EA     | 25-26 Budget | Funding Attributes                    |
|-----------------------|--------------|--------------|---------------------------------------|
| Certificated Salaries | \$ 1,107,958 | \$ 1,044,898 | • Indirect Cost: N-MUSD rate of 6.41% |
| Classified Salaries   | -            | -            | • Carryover: Allowed                  |
| Benefits              | 398,298      | 365,002      | • Cost Center: 4432                   |
| Supplies              | -            | -            | • Resource Code: 6546                 |
| Services              | 337,250      | 515,000      |                                       |
| Capital Outlay        | -            | -            |                                       |
| Other                 | 95,983       | 93,580       |                                       |
| Total                 | \$ 1,939,489 | \$ 2,018,480 |                                       |



# Medi-Cal

Medi-Cal is a Federal reimbursement program for services provided to eligible students. This program offers health assessment and treatment for eligible students and eligible family members within the school environment. The Medi-Cal Administrative Activities (MAA) program allows school claiming units to be reimbursed for some administrative costs associated with school based health and outreach activities that are not claimable under other programs.

| 24-25 EA              |              | 25-26 Budget |  | Funding Attributes             |
|-----------------------|--------------|--------------|--|--------------------------------|
| Certificated Salaries | \$ 484,642   | \$ 409,403   |  | • Indirect Cost: Unallowed     |
| Classified Salaries   | 27,936       | 17,363       |  | • Carryover: Allowed           |
| Benefits              | 203,870      | 163,464      |  | • Cost Center: 5022-5028, 6469 |
| Supplies              | 318,967      | 246,700      |  | • Resource Code: 0000, 9010    |
| Services              | 5,127,439    | 1,589,400    |  |                                |
| Capital Outlay        | -            | -            |  |                                |
| Other                 | -            | -            |  |                                |
| Total                 | \$ 6,162,854 | \$ 2,426,330 |  |                                |

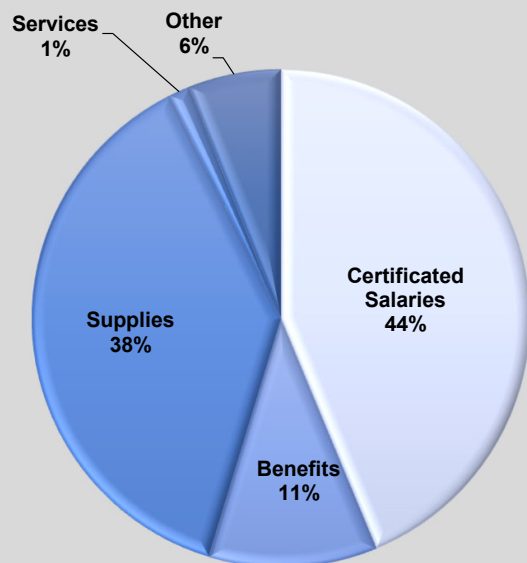


## Title I, Part A, Improving Basic Programs Operated by LEAs

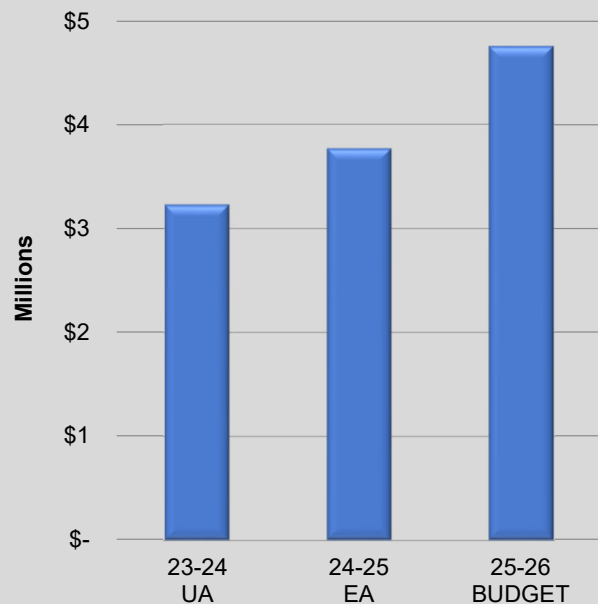
Title I provides economic assistance for educationally disadvantaged children to supplement their regular instructional program. Eligibility of students is determined by criteria established by the district. The assistance must be concentrated in low income area schools. The Title I program is designed to help students achieve proficiency on challenging State academic achievement standards by utilizing parental involvement activities and scientifically based instructional strategies.

|                       | 24-25 EA            | 25-26 Budget        | Funding Attributes                              |
|-----------------------|---------------------|---------------------|---|
| Certificated Salaries | \$ 2,274,758        | \$ 2,077,492        | • Indirect Cost: N-MUSD rate of 6.41%           |
| Classified Salaries   | 41,124              | -                   | • Carryover: Allowed, to 15% of the basic grant |
| Benefits              | 822,967             | 519,808             | • Cost Center: 3110, 3112                       |
| Supplies              | 96,257              | 1,801,346           | • Resource Code: 3010                           |
| Services              | 313,495             | 65,220              |   |
| Capital Outlay        | -                   | -                   |   |
| Other                 | 218,736             | 286,134             |   |
| Total                 | <u>\$ 3,767,337</u> | <u>\$ 4,750,000</u> |   |

25-26 Budget Distribution



Program Expenditures





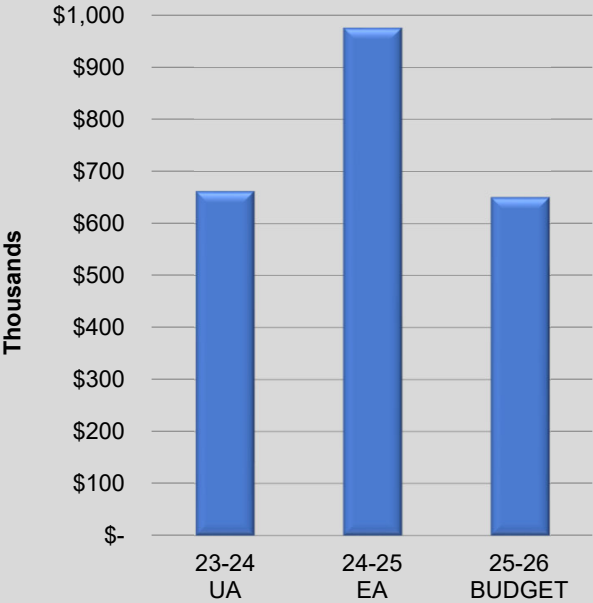
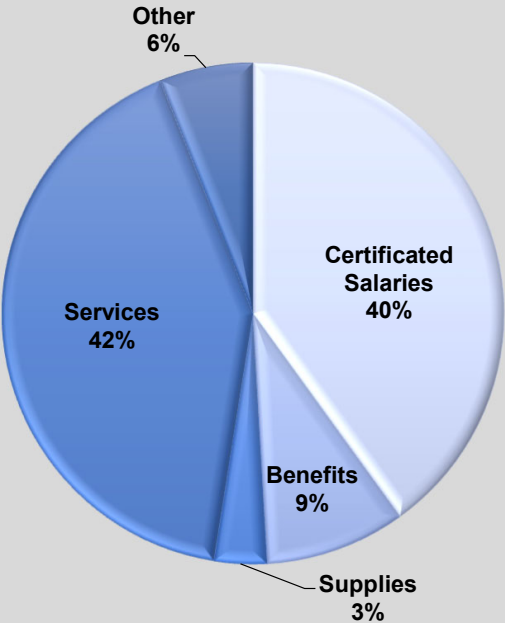
# Title II, Improving Teacher Quality Grants

Improving Teacher Quality Grants are purposed for increasing academic achievement of all students by helping schools and districts to: (1) improve teacher and principal quality through professional development and other activities, including reduced class sizes; (2) ensure all teachers are highly qualified. Grants allow flexibility to allocate funds among professional development, class size reduction, and other teacher quality initiatives.

|                       | 24-25 EA   | 25-26 Budget | Funding Attributes                   |
|-----------------------|------------|--------------|--------------------------------------|
| Certificated Salaries | \$ 165,258 | \$ 260,311   | • Indirect Cost: NMUSD rate of 6.41% |
| Classified Salaries   | -          | -            | • Carryover: Allowed, for one year   |
| Benefits              | 37,007     | 58,833       | • Cost Center: 3608                  |
| Supplies              | 35,899     | 22,105       | • Resource Code: 4035                |
| Services              | 682,259    | 269,596      |                                      |
| Capital Outlay        | -          | -            |                                      |
| Other                 | 55,870     | 39,155       |                                      |
| Total                 | \$ 976,293 | \$ 650,000   |                                      |

25-26 Budget Distribution

Program Expenditures

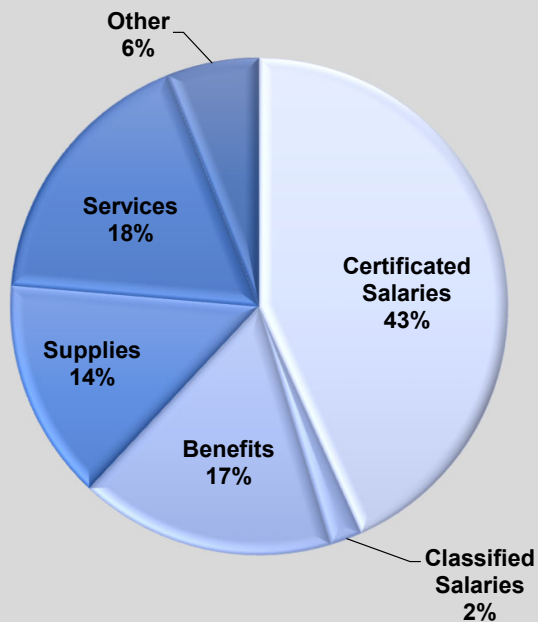


## Title III, Limited English Proficient Students Program

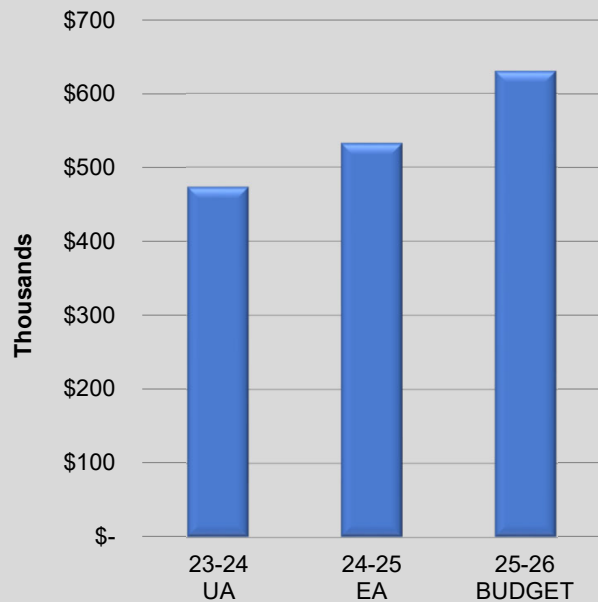
The Limited English Proficient Students Program provides supplementary programs and services to limited English Proficient students to assist them in achieving grade level and graduation standards.

|                       | 24-25 EA          | 25-26 Budget      | Funding Attributes                                    |
|-----------------------|-------------------|-------------------|---|
| Certificated Salaries | \$ 259,930        | \$ 272,647        | • Indirect Cost: Lesser of 2% or N-MUSD rate of 6.41% |
| Classified Salaries   | 15,210            | 12,928            | • Carryover: Allowed                                  |
| Benefits              | 105,848           | 104,679           | • Cost Center: 3618, 3619                             |
| Supplies              | 4,321             | 90,796            | • Resource Code: 4203, 4201                           |
| Services              | 116,098           | 111,000           |   |
| Capital Outlay        | -                 | -                 |   |
| Other                 | 30,563            | 37,950            |   |
| Total                 | <u>\$ 531,970</u> | <u>\$ 630,000</u> |   |

25-26 Budget Distribution



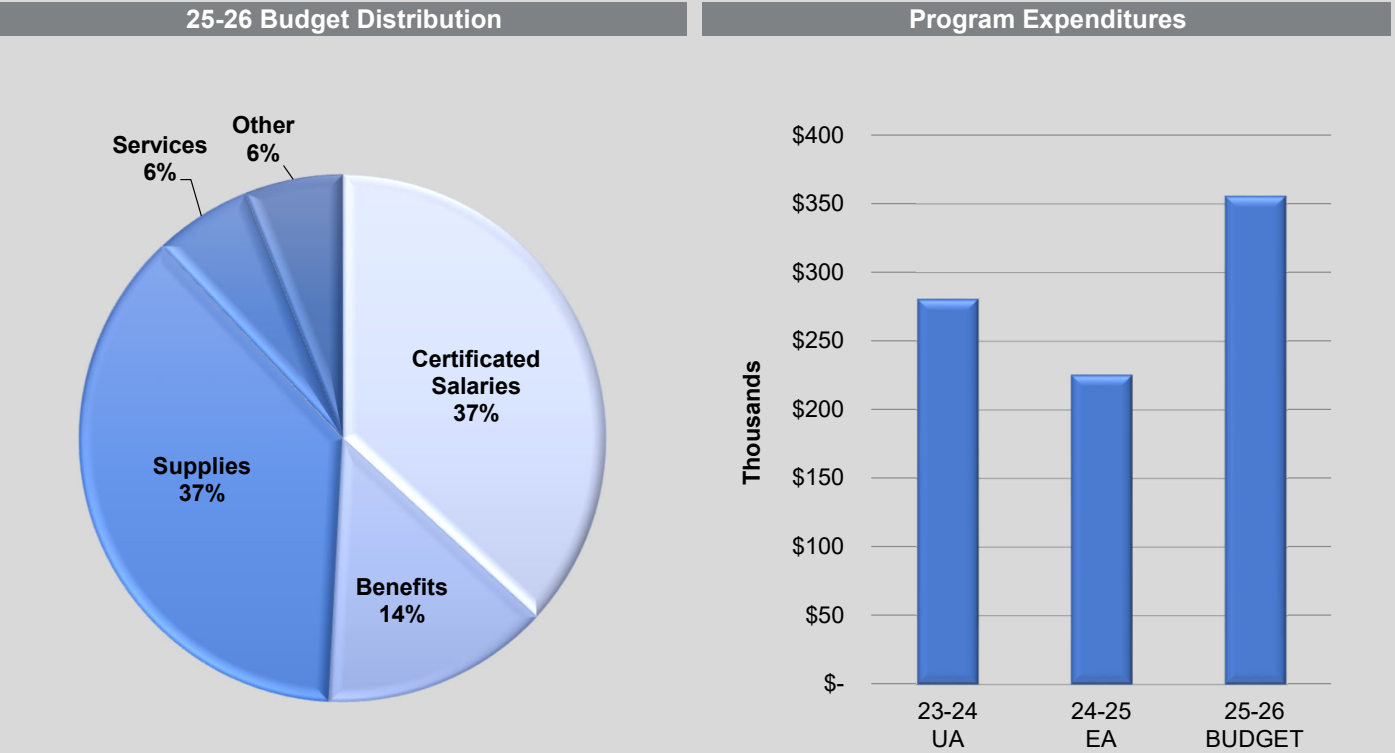
Program Expenditures



# Title IV, Student Support and Academic Enrichment Grants

Funding is provided to increase the capacity of the district to meet the goals of the ESEA by (1) providing students with a well-rounded education, (2) supporting safe and healthy students, and (3) supporting the effective use of technology in order to improve the academic achievement and digital literacy of all students.

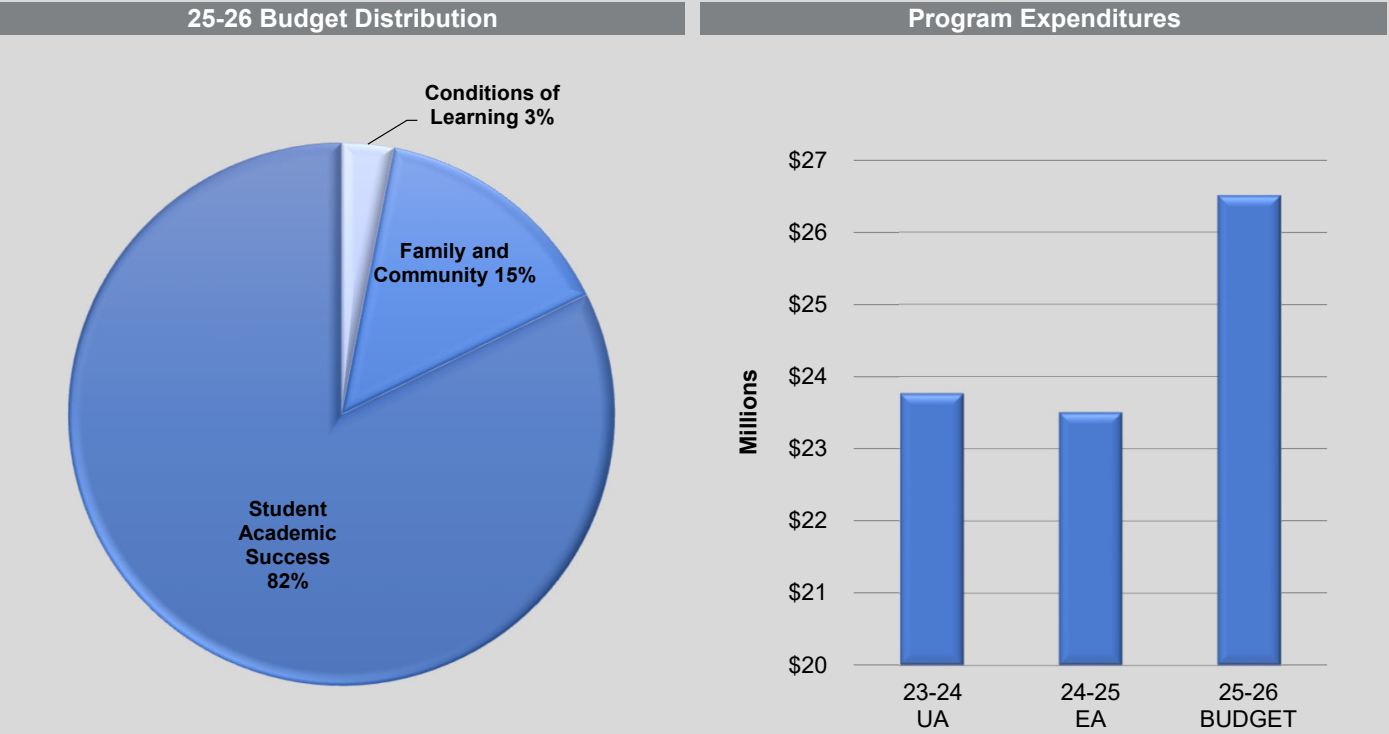
| 24-25 EA              |            | 25-26 Budget |  | Funding Attributes                                    |
|-----------------------|------------|--------------|--|---|
| Certificated Salaries | \$ 131,215 | \$ 131,215   |  | • Indirect Cost: Lesser of 2% or N-MUSD rate of 6.41% |
| Classified Salaries   | -          | -            |  | • Carryover: Allowed                                  |
| Benefits              | 51,188     | 49,715       |  | • Cost Center: 3620                                   |
| Supplies              | -          | 132,236      |  | • Resource Code: 4127                                 |
| Services              | 30,191     | 21,320       |  |   |
| Capital Outlay        | -          | -            |  |   |
| Other                 | 13,256     | 21,441       |  |   |
| Total                 | \$ 225,850 | \$ 355,927   |  |   |



# Local Control Funding Formula Supplemental Grant

The Local Control Funding Formula provides unrestricted funding to assist targeted student populations. These groups include students who are low-income, English learners, and/or foster youth. Funding is primarily directed to support staff dedicated to language instruction, supplemental reading and math support, School Community Facilitators and translation/interpretation services, supplemental academic and enrichment summer programs, Advanced Placement and SAT Fee Waivers, the AVID Program, CROP, Early College High School and school site specific initiatives based on the outcomes of annual needs assessments and educational partner input.

|                          | 24-25 EA             | 25-26 Budget         | Funding Attributes  |
|--------------------------|----------------------|----------------------|---|
| Health and Wellness      | \$ -                 | \$ -                 | • Indirect Cost: Unallowed  |
| Conditions of Learning   | 948,027              | 820,000              | • Carryover: Unallowed  |
| Family and Community     | 3,606,051            | 3,879,704            | • Cost Center: 1022, 1028, 1029, 1150, 6311, 6312, 6313, 6314, 6541, 8404 |
| Student Academic Success | 18,953,985           | 21,808,166           | • Resource Code: 0128   |
| Total                    | <u>\$ 23,508,063</u> | <u>\$ 26,507,870</u> |   |



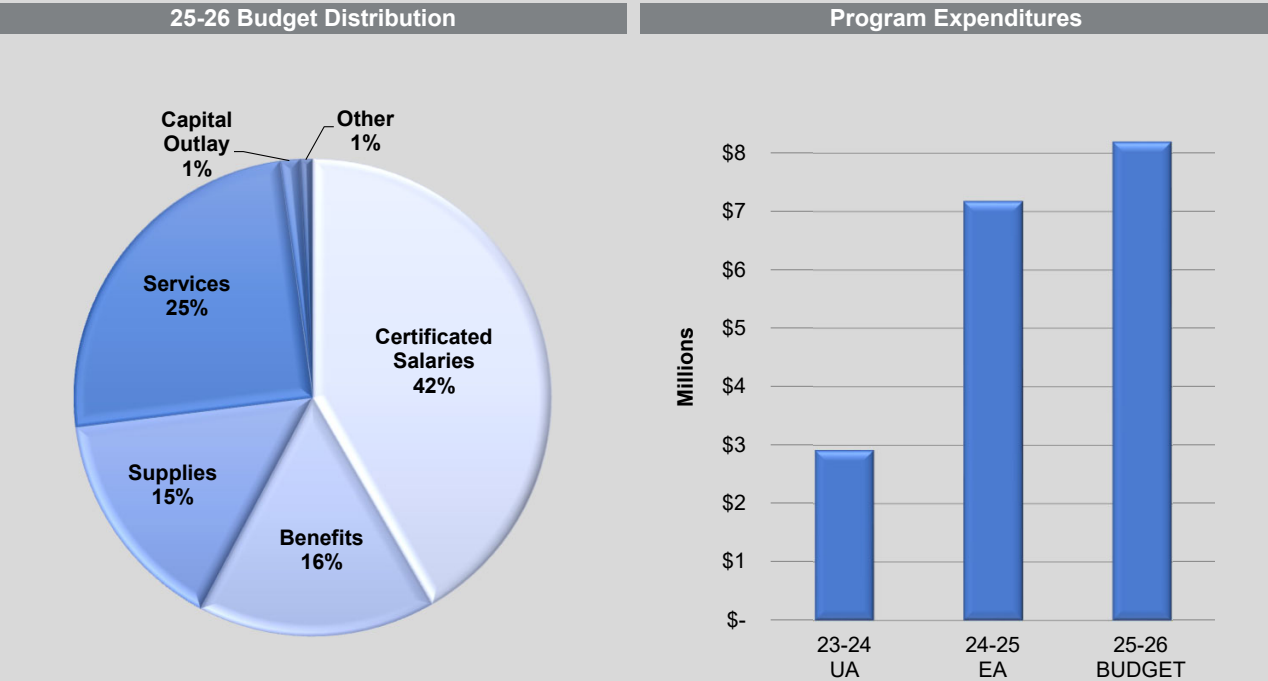
# Career Technical Education Incentive Grants K-12 Strong Workforce Program

The Newport-Mesa Unified School District (N-MUSD) leverages multiple state grants such as the Career Technical Education Incentive Grant (CTEIG) and K12 Strong Workforce Program (K12 SWP), in addition to District unrestricted funding sources--to create, support, and expend high-quality Career Technical Education (CTE) programs for students in grades 7-12. These funds are strategically directed toward the development of rigorous, industry-aligned pathways that enable students to transition successfully from secondary education to postsecondary training and into high-skill, high-wage, and/or in-demand careers. This investment aligns with the priorities of both the California Department of Education and the California Community Colleges Chancellor's Office, emphasizing equity, workforce readiness, and regional labor market responsiveness.

- CTE funding supports programs that:
- Promote college and career readiness through dual enrollment, articulated courses, and seamless transitions to community colleges or other postsecondary institutions.
  - Provide early exposure and exploration in various careers via middle school career readiness and high school pathway experiences.
  - Address regional economic needs through alignment with the Strong Workforce Program Regional Plan and labor market demand.
  - Close equity gaps by improving access and outcomes for historically underserved and disproportionately impacted student groups.

- Specifically, these funds are used to:
- Acquire industry-grade equipment, software, and technology to ensure that students learn with tools reflective of current workplace standards.
  - Provide professional development for CTE educators focused on emerging industry trends, innovative instructional practices, and hands-on training experiences.
  - Support student services and work-based learning such as mentorships, job shadowing, career fairs, and internships that build career-ready competencies and foster industry connections.

| 24-25 EA              |              | 25-26 Budget |  | Funding Attributes   |
|-----------------------|--------------|--------------|--|--|
| Certificated Salaries | \$ 3,219,281 | \$ 3,379,659 |  | • Indirect Cost: N-MUSD rate of 6.14% (AB86 & CTE Incentive Grant) |
| Classified Salaries   | 75,397       | 77,367       |  | • Carryover: Allowed   |
| Benefits              | 1,255,247    | 1,308,273    |  |  |
| Supplies              | 728,483      | 1,237,637    |  | • Cost Center: 4685, 4687, 5333, 5334, 5335, 6153, 1031            |
| Services              | 1,656,797    | 2,011,103    |  | • Resource Code: 9010, 0000  |
| Capital Outlay        | 59,674       | 108,595      |  |  |
| Other                 | 178,343      | 69,236       |  |  |
| Total                 | \$ 7,173,222 | \$ 8,191,870 |  |  |

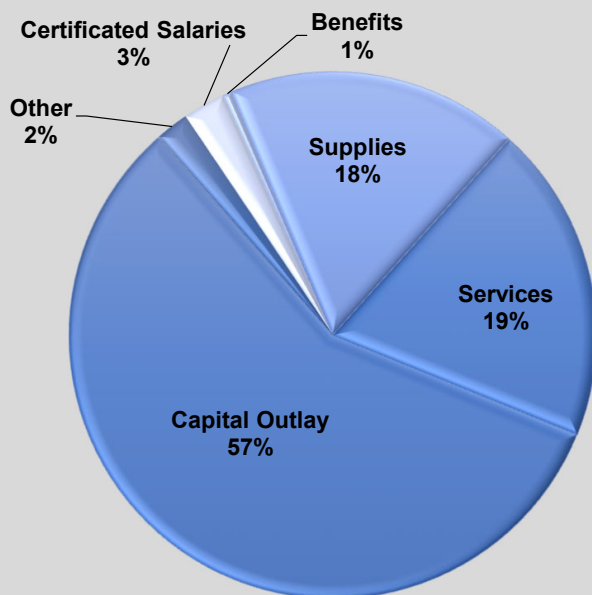


## Vocational Education (Carl Perkins Act)

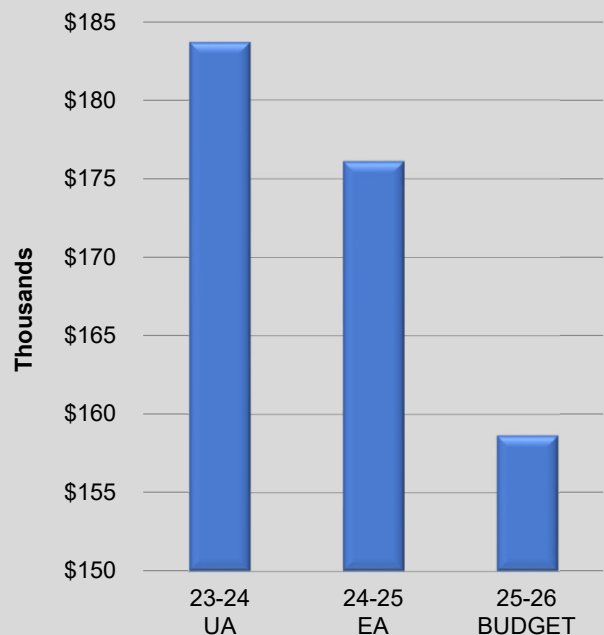
Carl Perkins Act funding is provided to develop the academic, vocational, and technical skills of the secondary and postsecondary student populations who elect to enroll in vocational and technical programs. This program prepares students for employment and/or advanced training in a career of their choice.

|                       | 24-25 EA          | 25-26 Budget      | Funding Attributes                                    |
|-----------------------|-------------------|-------------------|---|
| Certificated Salaries | \$ 1,816          | \$ 4,142          | • Indirect Cost: Lesser of 5% or N-MUSD rate of 6.41% |
| Classified Salaries   | -                 | -                 | • Carryover: Not Allowed                              |
| Benefits              | 394               | 867               | • Cost Center: 3332                                   |
| Supplies              | 101,614           | 28,438            | • Resource Code: 3550                                 |
| Services              | 20,562            | 30,965            |   |
| Capital Outlay        | 45,491            | 91,000            |   |
| Other                 | 6,219             | 3,221             |   |
| Total                 | <u>\$ 176,096</u> | <u>\$ 158,633</u> |   |

25-26 Budget Distribution



Program Expenditures



# Prop 28

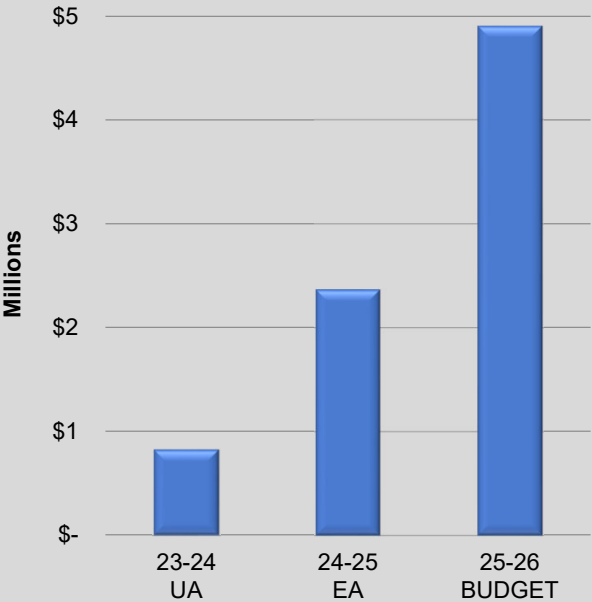
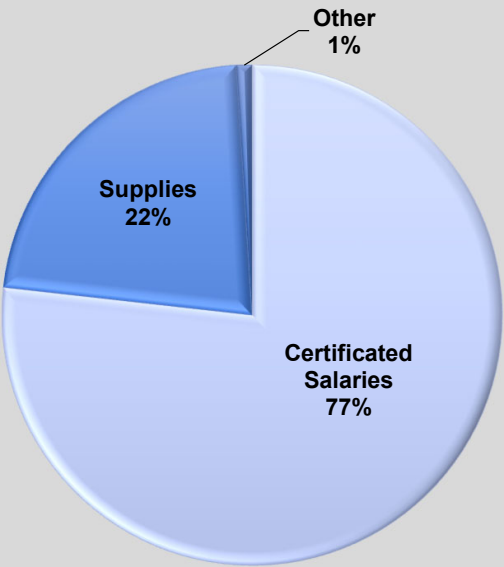
## Arts and Music in Schools Funding

Arts and Music in Schools (AMS) provides additional funding for arts education in California public schools. This is a new, state-funded, ongoing program supporting arts instruction in elementary and secondary schools. Districts are required to ensure that at least 80 percent of these funds are used to employ certificated or classified employees to provide arts education program instruction. The remaining funds must be used for training, supplies and materials, and arts educational partnership programs, with no more than 1 percent of funds received to be used for administrative expenses.

| 24-25 EA              |              | 25-26 Budget | Funding Attributes                 |
|-----------------------|--------------|--------------|------------------------------------|
| Certificated Salaries | \$ 960,709   | \$ 3,765,230 | • Indirect Cost: N-MUSD rate of 1% |
| Classified Salaries   | 505,555      | -            | • Carryover: Allowed               |
| Benefits              | 493,679      | -            | • Cost Center: 4237                |
| Supplies              | 138,387      | 1,090,766    | • Resource Code: 6770              |
| Services              | 189,731      | -            |                                    |
| Capital Outlay        | 59,851       | -            |                                    |
| Other                 | 23,479       | 48,558       |                                    |
| Total                 | \$ 2,371,391 | \$ 4,904,554 |                                    |

25-26 Budget Distribution

Program Expenditures



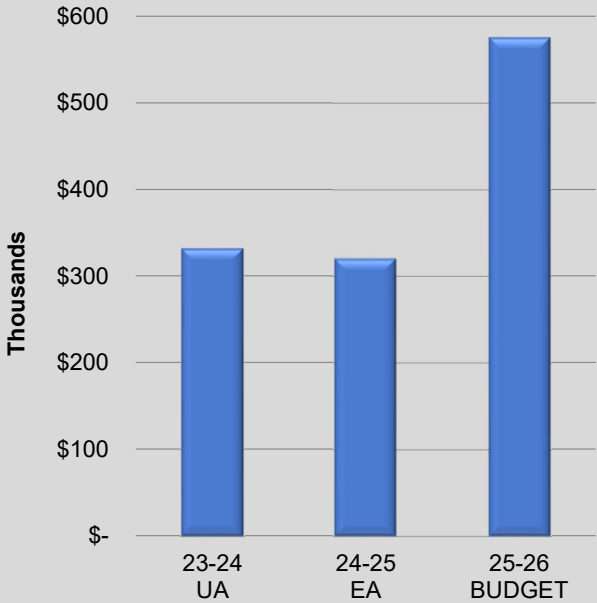
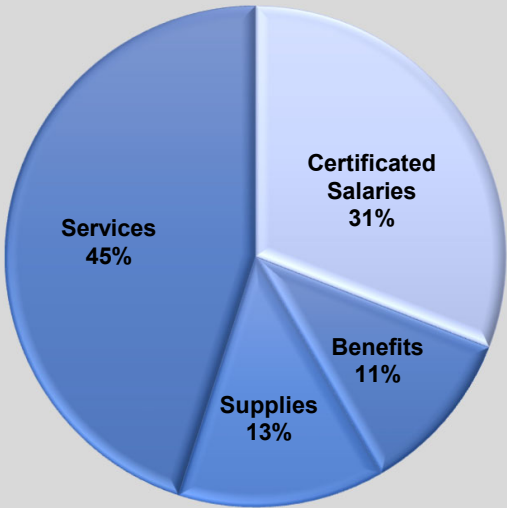
# Dual Immersion

Dual Immersion funds support the district's Spanish and Mandarin Dual Immersion Programs, which are designed to develop students who are bilingual, biliterate, and culturally competent. These programs combine the district's standard academic curriculum and immersive instruction in a second language, enabling students to achieve proficiency in both English and a second language.

|                       | 24-25 EA   | 25-26 Budget | Funding Attributes       |
|-----------------------|------------|--------------|--------------------------|
| Certificated Salaries | \$ 147,532 | \$ 177,877   | • Indirect Cost: N/A     |
| Classified Salaries   | -          | -            | • Carryover: Not Allowed |
| Benefits              | 46,475     | 61,731       | • Cost Center: 6540      |
| Supplies              | 39,045     | 76,744       | • Resource Code: 0000    |
| Services              | 87,103     | 259,150      |                          |
| Capital Outlay        | -          | -            |                          |
| Other                 | -          | -            |                          |
| Total                 | \$ 320,155 | \$ 575,502   |                          |

25-26 Budget Distribution

Program Expenditures





# Advancement Via Individual Determination (AVID)

AVID, or *Advancement Via Individual Determination*, is a nationally recognized program that helps students build the skills, habits, and mindsets needed for long-term academic success. In Newport-Mesa Unified School District (N-MUSD), AVID is offered from elementary through high school and supports a wide range of students--not just those who are first in their families to attend college, but any student ready to take on more and push themselves further.

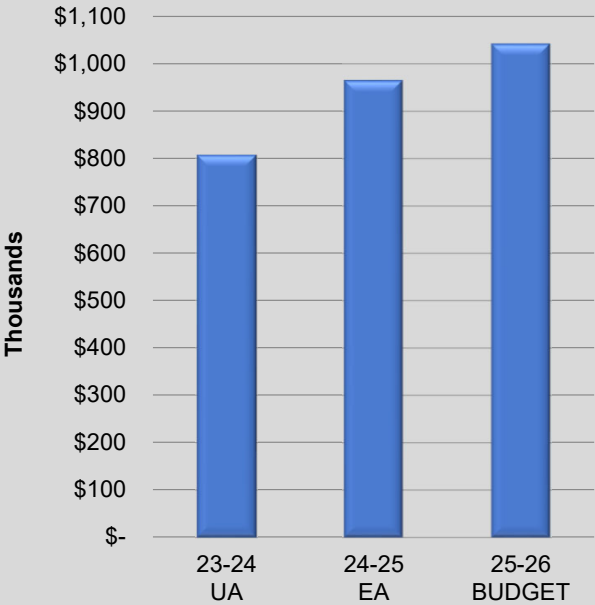
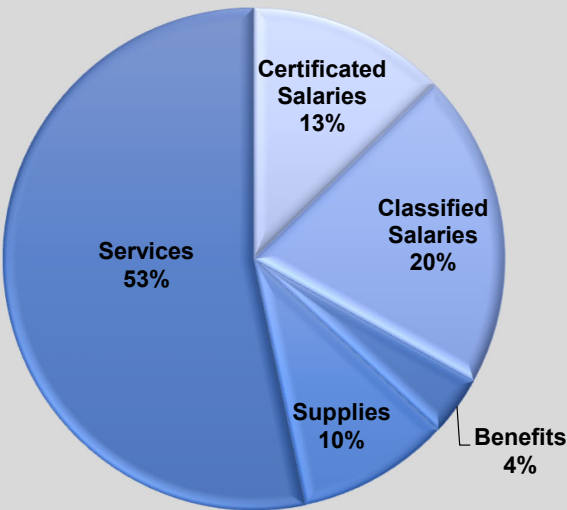
AVID isn't a remediation program; it's about increasing rigor and opportunity. Students learn how to stay organized, think critically, collaborate effectively, and engage deeply in their learning. AVID-trained teachers bring these strategies into all classrooms, raising expectations and strengthening instruction district-wide.

AVID helps students rise to challenges--and gives them the tools to succeed in college, career, and life.

| 24-25 EA              |            | 25-26 Budget | Funding Attributes       |
|-----------------------|------------|--------------|--------------------------|
| Certificated Salaries | \$ 133,225 | \$ 132,894   | • Indirect Cost: N/A     |
| Classified Salaries   | 220,734    | 211,788      | • Carryover: Not Allowed |
| Benefits              | 50,226     | 39,925       | • Cost Center: 6541      |
| Supplies              | 66,647     | 102,300      | • Resource Code: 0128    |
| Services              | 494,941    | 555,503      |                          |
| Capital Outlay        | -          | -            |                          |
| Other                 | -          | -            |                          |
| Total                 | \$ 965,773 | \$ 1,042,410 |                          |

25-26 Budget Distribution

Program Expenditures



**Informational**

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Schools

# 2025-26 All Funds June Budget

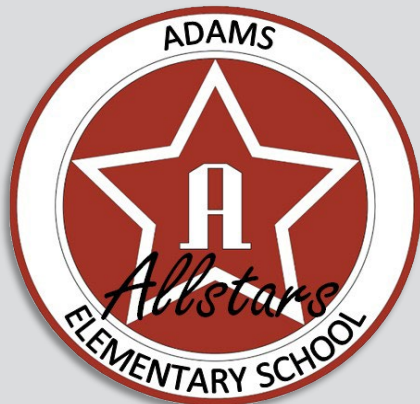
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Newport-Mesa Unified School District - June 10, 2025

*Financial Notes: The General Fund category is comprised of site-specific district staffing allocations, LCFF Supplemental, California State Standards Implementation, \$75 per elementary school student, \$85 per middle school student, and \$119 per high school student. LCFF Supplemental funding is used to provide services and/or supplies for students designated as English learners, economically disadvantaged, and/or foster youth. California State Standards Implementation budget provides funds for site-specific needs associated with the implementation of California State Standards. State and Federal funding is comprised of Title I and various State Categorical funding, excluding COVID funding. School-Connected Organization funds are community-based and generally increase as the year progresses.*

| Pg  | School                            |
|-----|-----------------------------------|
| 208 | Adams Elem.                       |
| 210 | Andersen Elem.                    |
| 212 | California Elem.                  |
| 214 | College Park Elem.                |
| 216 | Davis Magnet Elem.                |
| 218 | Eastbluff Elem.                   |
| 220 | Harbor View Elem.                 |
| 222 | Kaiser Elem.                      |
| 224 | Killybrooke Elem.                 |
| 226 | Lincoln Elem.                     |
| 228 | Mariners Elem.                    |
| 230 | Newport Coast Elem.               |
| 232 | Newport Elem.                     |
| 234 | Newport Heights Elem.             |
| 236 | Paularino Elem.                   |
| 238 | Pomona Elem.                      |
| 240 | Rea Elem.                         |
| 242 | Sonora Elem.                      |
| 244 | Victoria Elem.                    |
| 246 | Whittier Elem.                    |
| 248 | Wilson Elem.                      |
| 250 | Woodland Elem.                    |
| 252 | Ensign Intermediate               |
| 254 | TeWinkle Middle                   |
| 256 | Corona Del Mar MS/HS              |
| 258 | Costa Mesa MS/HS                  |
| 260 | Estancia High                     |
| 262 | Newport Harbor High               |
| 264 | Early College High                |
| 266 | Alternative Ed - Back Bay High    |
| 268 | Alternative Ed - Monte Vista High |

# Adams Elementary School



Welcome to Adams Elementary, where our All-Stars shine! Our amazing staff works hard daily to support students academically, socially, and emotionally. Our collaborative teachers follow the Professional Learning Teams model and our commitment to rigorous standards that build on assessment results and incorporate research-based best practices into the curriculum, instruction, and academic support provided to our Adams All-Stars. As a Platinum PBIS school, Adams staff focus on supporting our students with our two school rules ... Be Kind and Work Hard.

We encourage parents to be part of our team and take an active role in the education of their children. Our Parent Teacher Association (PTA) is continually planning family events and reaching out to the community to ensure our students receive a well-rounded education. In partnership, we are able to offer a school play and Walk-Throughs for our upper-grade students. Additionally, all Adams students participate in arts residencies. Parents, staff, and community members are actively involved in contributing time, energy, and passion to our school.

Literacy is central to the academic program at Adams School. Our focus is to provide students with core academic instruction with our Wonders curriculum, foundational skills instruction, and opportunities for individualized independent reading with our Accelerated Reader program. Math, science, and social studies are taught using standards-aligned materials and instructional practices to support student learning.

Students in Grades K-6 have access to hands-on science lessons focusing on engineering and the

|                   |  |
|-------------------|--|
| <b>Address:</b>   | 2850 Clubhouse Rd.<br>Costa Mesa, CA 92626         |
| <b>Telephone:</b> | 714.424.7935                                       |
| <b>Grades:</b>    | TK-6   |
| <b>Website:</b>   | <a href="http://adams.nmusd.us">adams.nmusd.us</a> |

***The mission of Adams School is to instill in each child a sense of self-worth, independence, and responsibility, which will enable the student to become a lifelong learner, a successful citizen, and be able to reach his or her full potential.***

Next Generation Science Standards with our school science specialist through the Project Lead the Way curriculum. Technology is important to our team, and we have a school-wide 1:1 Chromebook program to enhance learning. It is also important to us to teach Digital Citizenship.

Adams is a Title 1 school and offers a wide range of services for all students. In Grades 4-6, we offer GATE cluster classrooms, and for all grade levels, we employ hourly teachers to support our STAR rotations. We also offer the following support for students who need specialized services: speech and language, psychologist, specialized academic instruction, and House Our Zone Program for students with autism. All-Stars in Grades TK-6 attend weekly physical education classes, and all students attend music classes with our Music Specialist who also offers orchestra to students in Grades 4-6.

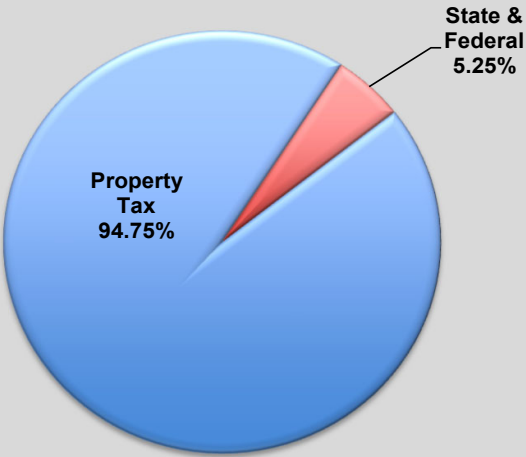
Please visit the Adams School webpage for up-to-date information and see all the magical things happening on a daily basis!

## Facts

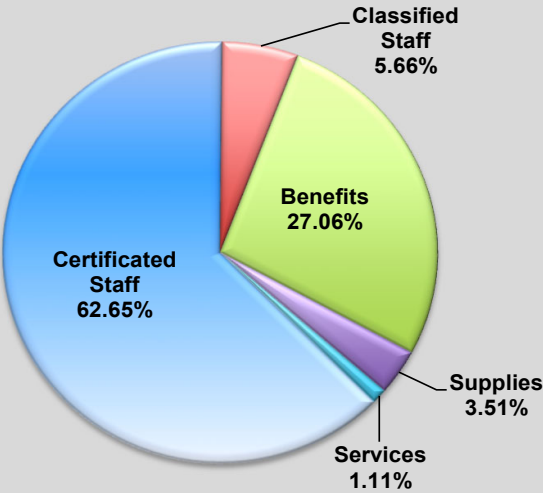
|                               |                               |
|-------------------------------|-------------------------------|
| <b>Date Built:</b>            | 1961                          |
| <b>Number of Bldgs.:</b>      | 27                            |
| <b>Raw Land Acreage:</b>      | 10.18 acres                   |
| <b>Square Footage Bldgs.:</b> | 38,725                        |
| <b>Site Capacity:</b>         | 603<br>CSR Adj. core capacity |
| <b>Cafeteria:</b>             | Yes                           |
| <b>Library:</b>               | Yes                           |
| <b>Labs:</b>                  | 1 Science                     |
| <b>Classrooms:</b>            | 17 Original, 14 Relocatables  |

# Adams Elementary School

2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



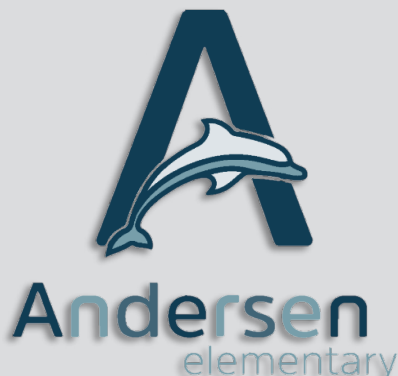
|                          |                   |                                   |
|--------------------------|-------------------|-----------------------------------|
| State & Fed<br>\$156,959 | LCFF<br>\$588,388 | Schl-Cnnctd Donations<br>\$37,619 |
|--------------------------|-------------------|-----------------------------------|

Site Expenditures

|                       | General Fund        |                     | State & Federal   |                   | School-Connected Org |                   |
|-----------------------|---------------------|---------------------|-------------------|-------------------|----------------------|-------------------|
|                       | 2024-25<br>EA       | 2025-26<br>Budget   | 2024-25<br>EA     | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary   | \$ 2,011,348        | \$ 2,139,146        | \$ 72,721         | \$ 87,973         | \$ -                 | \$ -              |
| Classified Salary     | 199,249             | 201,230             | -                 | -                 | -                    | -                 |
| Benefits              | 909,612             | 961,868             | 22,849            | -                 | -                    | -                 |
| Supplies              | 31,716              | 26,082              | 7,129             | 98,815            | 28,124               | -                 |
| Services              | 45,229              | 39,485              | 54,260            | -                 | 9,495                | -                 |
| <b>Total Expenses</b> | <b>\$ 3,197,154</b> | <b>\$ 3,367,811</b> | <b>\$ 156,959</b> | <b>\$ 186,788</b> | <b>\$ 37,619</b>     | <b>\$ -</b>       |



# Andersen Elementary School



**Address:** 1900 Port Seabourne Way  
Newport Beach, CA 92660  
**Telephone:** 949.515.6935  
**Grades:** TK-6  
**Website:** [andersen.nmusd.us](http://andersen.nmusd.us)

***Our mission at Andersen is to develop character and create a positive school environment where learning is a shared responsibility of staff, parents, and community to ensure that every student experience personal success academically, physically, emotionally, and socially.***

Andersen Elementary serves a student population of approximately 350 students in Transitional-Kindergarten through sixth grade. Andersen Elementary was recognized as a California Distinguished School in 2002, 2008, and 2014 and a Gold Ribbon School in 2016. Student achievements on standardized testing place Andersen in the top 10% of all public schools. Our parent community is very involved in their children's education. This strong partnership with the school staff has resulted in consistently high student academic performance. Teachers and administration bring together all the resources, skills, and knowledge essential for student success.

A very supportive PTA and DEANS (our foundation) supply our students with a wide variety of enrichment activities and materials. The DEANS fund a state-of-the-art Maker Space, along with a full-time Maker Space teacher and a designated Robotics Lab, to support additional learning with technology. Students and teachers use our 3-D printer within the various respected subject areas, adding more hands-on learning opportunities for students. Additionally, the DEANS funds academic support teachers who provide interventions in the core curriculum and extension opportunities, providing multiple opportunities to apply critical thinking skills and solve real-life problems throughout their education. Our PTA provides field trips and programs, including Walk Through History, Art Masters, and assemblies that reinforce strong character traits and social-emotional well-being. Upper-grade students are enriched with participation in our Math Team, Robotics Team, Battle of the Books, and orchestra.

The focus of Andersen School is on building a robust Professional Learning Teams (PLT) with an emphasis

on academics and character development. Our Common Core State Standard curriculum provides a strong base of learning experiences for our students. We are committed to the development of solid reading and math foundational skills. The mastery of these skills allows our students to move forward into higher-level thinking and problem-solving. Our students work in cooperative groups as they seek to solve complex problems. Working together is an essential skill needed when they enter high school and the workforce.

Andersen Elementary has made a solid commitment to include technology in our instructional program to ensure 21st Century skills. All classrooms have wireless internet access to facilitate student learning using technology. All students in grades K-6 have access to Chromebooks, and teachers have received professional development specific to integrating technology into student learning to enhance and differentiate instruction.

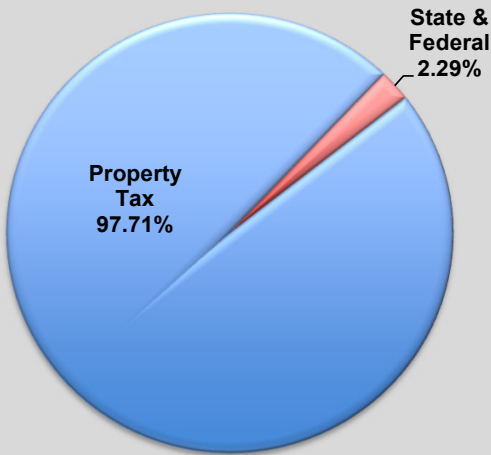
The focus on a solid foundation, exciting enrichment programs, and the latest technology make Andersen an exciting place for students to learn. The Andersen staff prides itself on presenting a quality educational experience for all students.

## Facts

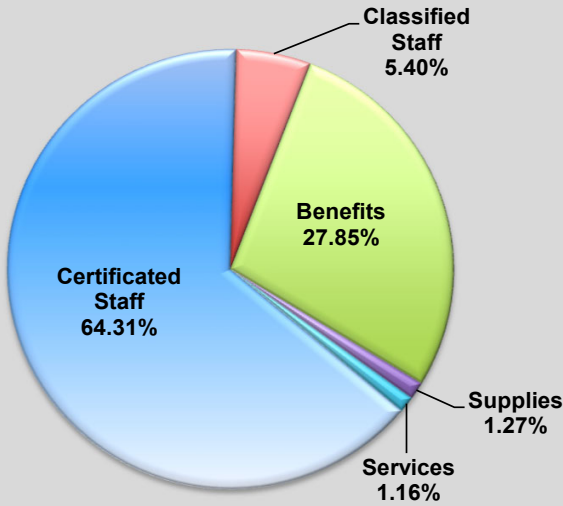
|                               |                               |
|-------------------------------|-------------------------------|
| <b>Date Built:</b>            | 1973                          |
| <b>Number of Bldgs.:</b>      | 7                             |
| <b>Raw Land Acreage:</b>      | 10.02 acres                   |
| <b>Square Footage Bldgs.:</b> | 41,494                        |
| <b>Site Capacity:</b>         | 545<br>CSR Adj. core capacity |
| <b>Cafeteria:</b>             | Yes                           |
| <b>Library:</b>               | Yes                           |
| <b>Labs:</b>                  | None                          |
| <b>Classrooms:</b>            | 20 Original, 6 Relocatables   |

# Andersen Elementary School

2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



State & Fed \$16,014      Schl-Cnnctd Donations \$405,536      LCFF \$249,029

Site Expenditures

|                     | General Fund  |                   | State & Federal |                   | School-Connected Org |                   |
|---------------------|---------------|-------------------|-----------------|-------------------|----------------------|-------------------|
|                     | 2024-25<br>EA | 2025-26<br>Budget | 2024-25<br>EA   | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary | \$ 2,198,427  | \$ 2,316,179      | \$ 9,535        | \$ 69,726         | \$ 264,868           | \$ -              |
| Classified Salary   | 165,653       | 200,439           | -               | -                 | -                    | -                 |
| Benefits            | 950,773       | 1,033,255         | 5,256           | -                 | 102,925              | -                 |
| Supplies            | 28,147        | 32,053            | 1,223           | 15,236            | 10,437               | -                 |
| Services            | 44,463        | 42,915            | -               | -                 | 27,306               | -                 |
| Capital             | -             | -                 | -               | -                 | -                    | -                 |
| Total Expenses      | \$ 3,387,463  | \$ 3,624,841      | \$ 16,014       | \$ 84,962         | \$ 405,536           | \$ -              |

# California Elementary School



Welcome to California Elementary School, a California Distinguished School and home of the Cougars! We proudly serve approximately 360 students in Transitional Kindergarten through Grade 6. Situated on over 8.5 acres adjacent to TeWinkle Middle School in the city of Costa Mesa, California Elementary is a tight-knit school community that offers engaging, relevant, and rigorous core curriculums with supplemental programming and experiences consistent with our school's vision: *academic excellence through technology and the arts*. Our highly trained and dedicated staff work collaboratively with our parent community, our PTA, our California School Educational Foundation (CSEF), and our School Site Council to challenge students, set high expectations for achievement, and provide opportunities for them to grow and learn in a safe environment.

#### *Positive Behavior Interventions and Supports (PBIS):*

We value one another and firmly believe students deserve to learn and grow in a safe, supportive, and nurturing environment. Expectations for behavior are explicitly taught and positively reinforced by all staff. Students are expected to model Cougar Core Values (Respectful, Responsible, Ready to Learn), not only at school, but at home and in the community.

#### *Programs:*

California Elementary School offers a wide array of programs to serve and meet the needs of an ethnically and socioeconomically diverse student body. Our core curriculum includes English language arts/English language development, math, science, history-social science, technology, physical education, and music. Our English Language Development Program, Gifted and Talented Education Program (GATE), and Special Education Program are integral components of our core academic curriculum. Supplemental programming includes outdoor science education for 6<sup>th</sup> grade, various field trips across grade levels, performing arts, and visual arts. We work diligently as a team to make sure all instructions are engaging, positive, and motivating. We keep our focus on the broad aim for students to envision a future of opportunity and success. By maintaining this broad perspective and working as a cohesive school community, we firmly believe that college and professional endeavors are possible for all our students.

**Address:** 3232 California St.  
Costa Mesa, CA 92626  
**Telephone:** 714.424.7940  
**Grades:** TK-6  
**Website:** [california.nmusd.us](http://california.nmusd.us)

***Academic Excellence through Technology and the Arts. We will challenge students, set high expectations for achievement, and provide students opportunities to grow and learn in a safe environment.***

#### *Technology:*

Technology is an integral part of our school's vision and is therefore an important area of focus. With the generous support of the *California School Education Foundation* (CSEF), our staff is able to offer technology-based curriculum within the classroom setting. We offer instruction in coding, robotics, and a variety of programs and applications used for word processing, presentation and design, and digital media.

#### *Visual and Performing Arts:*

Visual and performing arts represent another important area of focus. We offer two levels of show choir and band. Show choir is open to all Grade 1-6 students. Staged productions have included *Annie*, *Willy Wonka*, *101 Dalmatians*, and *Beauty and the Beast*. Students have opportunities to participate in a variety of roles, both on and off stage. Our bands feature brass, percussion, strings, and woodwinds, and they perform across the community at high school football games, district music festivals, Knott's Berry Farm, and Costa Mesa City Hall.

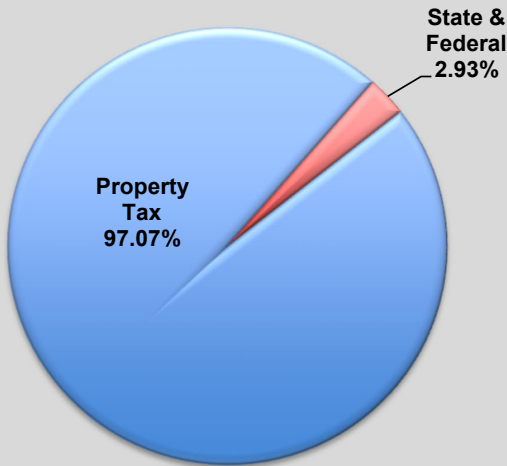
California Elementary school is a diverse and dynamic community where kindness, hard work, and discovery are celebrated. On behalf of our staff, students, parents, and community partners, welcome to California Elementary. It is a privilege to serve as principal of such an outstanding school in such a welcoming community. Go Cougars!

#### Facts

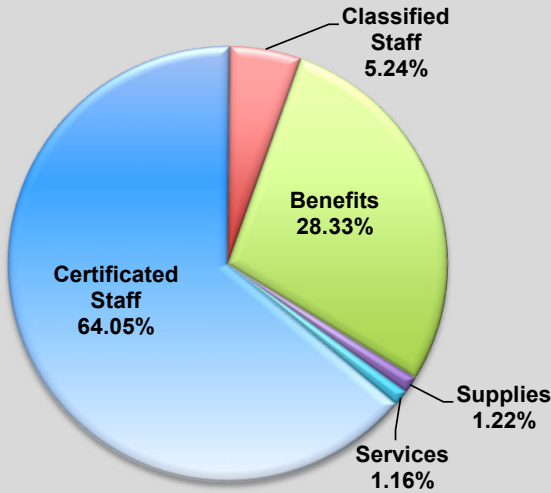
|                               |                              |
|-------------------------------|------------------------------|
| <b>Date Built:</b>            | 1957                         |
| <b>Number of Bldgs.:</b>      | 12                           |
| <b>Raw Land Acreage:</b>      | 8.92 acres                   |
| <b>Square Footage Bldgs.:</b> | 58,598                       |
| <b>Site Capacity:</b>         | 723                          |
|                               | CSR Adj. core capacity       |
| <b>Cafeteria:</b>             | Yes                          |
| <b>Library:</b>               | Yes                          |
| <b>Labs:</b>                  | 1 Science                    |
| <b>Classrooms:</b>            | 22 Original, 15 Relocatables |

# California Elementary School

2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



|                         |                                   |                   |
|-------------------------|-----------------------------------|-------------------|
| State & Fed<br>\$32,307 | Schl-Cnnctd Donations<br>\$53,936 | LCFF<br>\$226,963 |
|-------------------------|-----------------------------------|-------------------|

Site Expenditures

|                     | General Fund  |                   | State & Federal |                   | School-Connected Org |                   |
|---------------------|---------------|-------------------|-----------------|-------------------|----------------------|-------------------|
|                     | 2024-25<br>EA | 2025-26<br>Budget | 2024-25<br>EA   | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary | \$ 2,393,441  | \$ 2,464,793      | \$ 14,832       | \$ 102,250        | \$ -                 | \$ -              |
| Classified Salary   | 209,580       | 209,991           | -               | -                 | 28,098               | -                 |
| Benefits            | 1,097,046     | 1,135,454         | 8,176           | -                 | 9,181                | -                 |
| Supplies            | 34,794        | 33,648            | -               | 15,270            | 11,272               | -                 |
| Services            | 48,885        | 46,490            | 9,299           | -                 | 5,385                | -                 |
| Total Expenses      | \$ 3,783,746  | \$ 3,890,376      | \$ 32,307       | \$ 117,520        | \$ 53,936            | \$ -              |

# College Park Elementary School



**Address:** 2380 Notre Dame Rd.  
Costa Mesa, CA 92626  
**Telephone:** 714.424.7960  
**Grades:** TK-6  
**Website:** [collegepark.nmusd.us](http://collegepark.nmusd.us)

*The mission of College Park School is to instill in each child a sense of respect for self and others, as well as a passion for learning that continues with them throughout their lives and enables them to reach their full potential.*

At College Park Elementary School, we work diligently to create a safe and challenging learning environment with rigorous academic activities to allow each child the opportunity to reach his or her full potential. A special emphasis is placed on creating stimulating learning experiences that promote and encourage the acquisition of literacy and mathematics skills, in tandem with critical thinking and problem-solving skills.

Staff members have the expectation that every student will become a lifelong learner. We determine essential academic skills, academic behaviors, and social behaviors. Our Accelerated Reader program encourages students to read at school and at home with their families every day. Our 12,000-volume school library and classroom libraries, full of fiction and non-fiction books at various reading levels, support our goal of every student reading every day.

College Park is the home of the district's Mandarin Immersion program. In this alternative program, students receive a portion of the day's instruction in Mandarin along with English. When our students promote from the K-6 Mandarin Immersion program at College Park, they enroll at Costa Mesa Middle School to continue their Mandarin instruction. This will enable students to become bilingual in Mandarin Chinese and be part of the K-12 Mandarin Academy that continues at Costa Mesa Middle and High School. Students who continue this path will receive the distinguished Seal of Biliteracy upon graduating from high school.

We offer many enriching experiences for the students at College Park Elementary. All students in grades K-

6 have access to Chromebooks, which they use for instruction and research. As part of our emphasis on fitness and wellness, students participate in the Running Club each week. Our school also uses the Meet the Masters Art Program, which teaches all students and teachers about various artists and their techniques. We added the Class Act Program, sponsored by our PTA, in the 2023-2024 school year and continue to participate in this enriching music program. Students learn about a musician throughout the year and have the opportunity to attend a music concert as well.

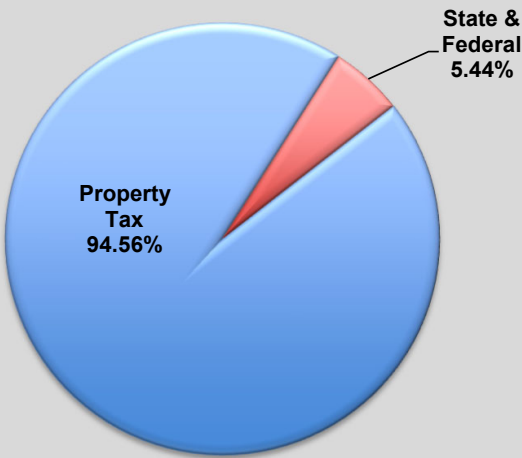
College Park parents are encouraged to be involved in the education of their children. Our parent community is active and supports our school through PTA, helping in the classroom, assisting with special events, chaperoning field trips, and generally providing much-needed behind-the-scenes help that keeps our school running smoothly. College Park Elementary School is an outstanding school for students to learn and grow.

| Facts                  |                              |
|------------------------|------------------------------|
| Date Built:            | 1958                         |
| Number of Bldgs.:      | 24                           |
| Raw Land Acreage:      | 8.06 acres                   |
| Square Footage Bldgs.: | 43,637                       |
| Site Capacity:         | 627                          |
|                        | CSR Adj. core capacity       |
| Cafeteria:             | Yes                          |
| Library:               | Yes                          |
| Labs:                  | 1 Science                    |
| Classrooms:            | 19 Original, 16 Relocatables |

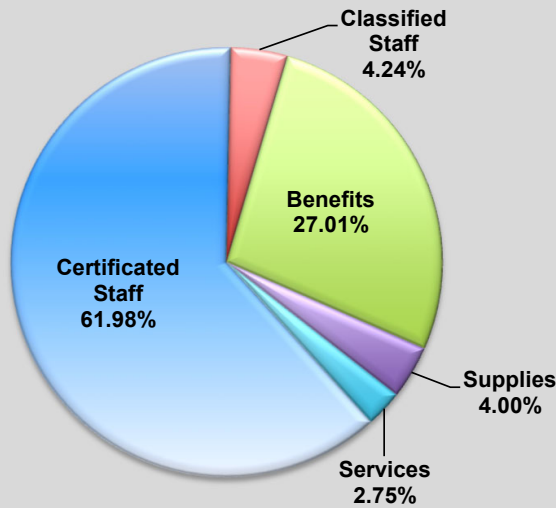


# College Park Elementary School

2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



|                          |                   |                                   |
|--------------------------|-------------------|-----------------------------------|
| State & Fed<br>\$232,653 | LCFF<br>\$894,048 | Schl-Connctd Donations<br>\$6,354 |
|--------------------------|-------------------|-----------------------------------|

Site Expenditures

|                       | General Fund        |                     | State & Federal   |                   | School-Connected Org |                   |
|-----------------------|---------------------|---------------------|-------------------|-------------------|----------------------|-------------------|
|                       | 2024-25<br>EA       | 2025-26<br>Budget   | 2024-25<br>EA     | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary   | \$ 2,939,766        | \$ 3,024,692        | \$ 162,983        | \$ 117,620        | \$ -                 | \$ -              |
| Classified Salary     | 194,493             | 215,199             | 46                | -                 | -                    | -                 |
| Benefits              | 1,285,330           | 1,369,481           | 46,312            | -                 | -                    | -                 |
| Supplies              | 48,184              | 44,763              | 724               | 158,167           | 3,862                | -                 |
| Services              | 81,041              | 139,555             | 22,588            | -                 | 2,492                | -                 |
| <b>Total Expenses</b> | <b>\$ 4,548,814</b> | <b>\$ 4,793,690</b> | <b>\$ 232,653</b> | <b>\$ 275,787</b> | <b>\$ 6,354</b>      | <b>\$ -</b>       |

# Davis Magnet Elementary School



**Address:** 1050 Arlington Dr.  
Costa Mesa, CA 92626  
**Telephone:** 714.424.7930  
**Grades:** K-6  
**Website:** [davisagnet.nmusd.us](http://davisagnet.nmusd.us)

*The mission of Davis Magnet is Learning.*

Davis Magnet School serves over 600 students from preschool through Grade 6, representing families across the Newport-Mesa Unified School District. Davis Magnet School is a unique learning environment with a special academic focus on math, science, and technology. At Davis, our goal is to teach the whole child with an emphasis on responsible behavior, goal setting, high academic performance, hands-on learning opportunities, critical thinking, and respect for oneself and others.

Davis Magnet School was named a 2021 National Blue Ribbon School as an Exemplary Achievement Gap Closing School. This national recognition is the result of sustaining a strong, positive school culture over time and focusing on doing what's best for students. Teachers collaborate and provide multiple opportunities for students to apply critical thinking skills and solve real-life problems throughout their education.

Our Davis Ducks have many opportunities to show their love of the arts through our band and choir program, our school musicals, and assemblies and workshops with Art Teach. Students in Grades 4-6 can join our Green Team, which supports leading our campus-wide recycling program and expanding on the environmental educational events offered to the entire Newport-Mesa community. Our amazing PALS program supports building students' leadership through event planning, school spirit, and participation in a variety of charity events planned throughout the year.

Davis was awarded the Platinum recognition for our Positive Behavior School program. As a PBIS school,

Davis staff focuses on supporting our student's behavior, social-emotional learning, and overall school climate. Throughout the campus, there are clear expectations for student behavior posted. Teams meet on a regular basis to review data and support students in making good choices and being a good friend.

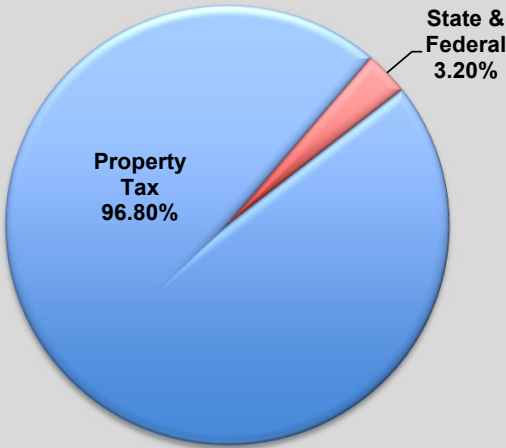
Students, staff, and parents are expected to embrace our five core values. These include: 1) Do your very best; 2) Do what is right; 3) Treat others the way you want to be treated; 4) Take responsibility for everything you do; and 5) Take responsibility for everything you say. Davis has a strong and supportive parent and family community. Our PTA and Foundation support programs and plan events to build our school community. We encourage parents to be active participants in their child's educational experiences and partner with us to support their child's education.

## Facts

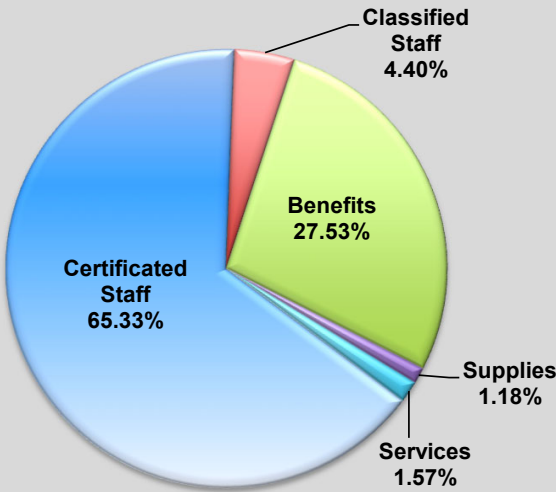
|                               |                               |
|-------------------------------|-------------------------------|
| <b>Date Built:</b>            | 1961                          |
| <b>Number of Bldgs.:</b>      | 26                            |
| <b>Raw Land Acreage:</b>      | 15.34 acres                   |
| <b>Square Footage Bldgs.:</b> | 70,792                        |
| <b>Site Capacity:</b>         | 840<br>CSR Adj. core capacity |
| <b>Cafeteria:</b>             | Yes                           |
| <b>Library:</b>               | Yes                           |
| <b>Labs:</b>                  | 1 Science                     |
| <b>Classrooms:</b>            | 32 Original, 8 Relocatables   |

# Davis Magnet Elementary School

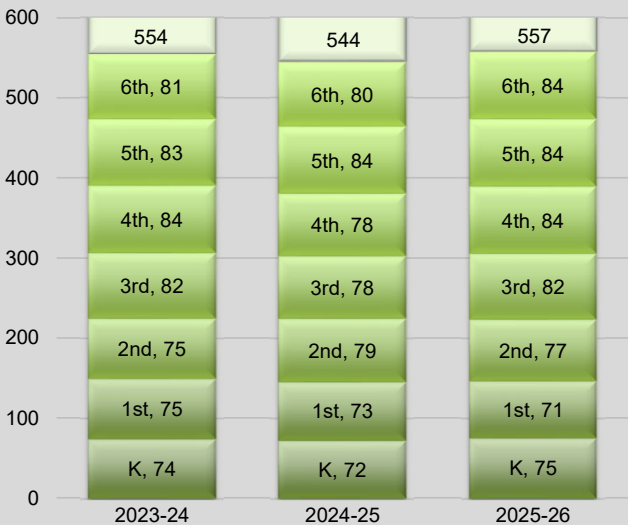
2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



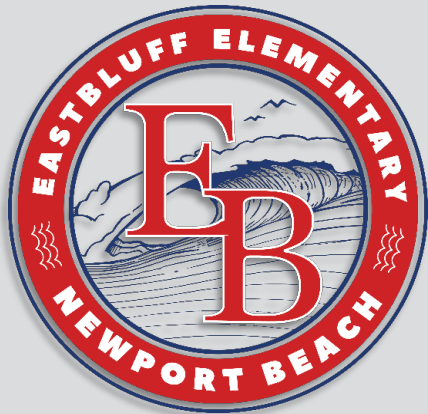
State & Fed \$71,967      Schl-Cnnctd Donations \$119,371      LCFF \$186,451

Site Expenditures

|                       | General Fund        |                     | State & Federal  |                   | School-Connected Org |                   |
|-----------------------|---------------------|---------------------|------------------|-------------------|----------------------|-------------------|
|                       | 2024-25<br>EA       | 2025-26<br>Budget   | 2024-25<br>EA    | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary   | \$ 2,904,862        | \$ 2,962,184        | \$ 38,026        | \$ 135,798        | \$ 34,086            | \$ -              |
| Classified Salary     | 221,230             | 208,618             | -                | -                 | -                    | -                 |
| Benefits              | 1,281,518           | 1,305,413           | 15,700           | -                 | 7,260                | -                 |
| Supplies              | 36,878              | 40,238              | 3,562            | 15,735            | 17,629               | -                 |
| Services              | 76,043              | 74,385              | 14,679           | -                 | 60,396               | -                 |
| Capital               | -                   | -                   | -                | -                 | -                    | -                 |
| <b>Total Expenses</b> | <b>\$ 4,520,531</b> | <b>\$ 4,590,838</b> | <b>\$ 71,967</b> | <b>\$ 151,533</b> | <b>\$ 119,371</b>    | <b>\$ -</b>       |



# Eastbluff Elementary School



**Address:** 2627 Vista Del Oro  
Newport Beach, CA 92660  
**Telephone:** 949.515.5920  
**Grades:** TK-6  
**Website:** [eastbluff.nmusd.us](http://eastbluff.nmusd.us)

*The mission of Eastbluff Elementary School is to become a community of learners that exceeds the standards; where academic success is balanced with creativity and appreciation for the arts; where self and others are deemed worthy of respect and treated accordingly; where the skills for effective participation in the community and interpersonal relations are developed; and where students, staff, parents, and the community share the responsibility of working cooperatively toward the success of the mission.*

Eastbluff Elementary School is located within the Bluffs community in Newport Beach and has been recognized as a California Distinguished and Gold Ribbon School. We foster a friendly, positive learning community guided by our vision and mission: to become a community of learners that exceeds the standards; where academic success is balanced with creativity and appreciation for the arts; where self and others are deemed worthy of respect and treated accordingly; where the skills for effective participation in the community and interpersonal relations are developed; and where students, staff, parents, and the community share the responsibility of working cooperatively toward the success of the mission. Eastbluff's mission and culture reflect: (1) our philosophy of educating the whole student; (2) our commitment to each individual student; and (3) our dedication to establishing a welcoming, inclusive learning environment that is a small "community within a community." Eastbluff has been awarded the top Platinum award for our implementation of our Positive Schoolwide Behavior Systems (PBIS). As a PBIS school, we focus on Eastbluff PRIDE daily. Students strive to demonstrate Preparation, Respect, Integrity, Determination, and Excellence each day.

Eastbluff, originally built in 1970, reopened in 1999 after several years of closure due to changes in community demographics. Our school serves 365 students from Transitional Kindergarten through the sixth grade. Eastbluff has nineteen TK-6 classrooms, one Specialized Academic Instruction classroom, one Tier 2 intervention classroom, one speech/language and occupational therapy room, a library, and a multi-purpose room (MPR). In 2024, Eastbluff received four temporary classrooms in addition to the existing one. These classrooms house a science lab, an art room, a music room, an English Language Development room, and a staff professional development room.

Our collaborative team of highly qualified teachers follow the Professional Learning Communities model and is

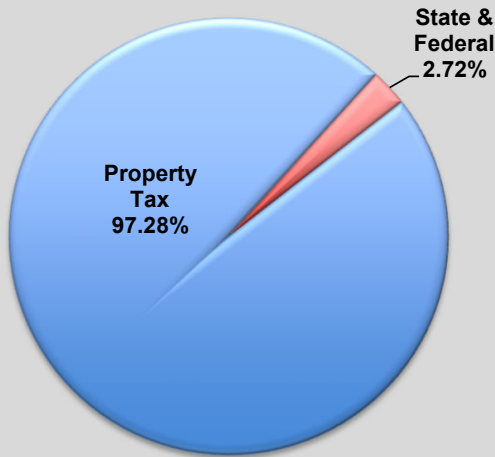
committed to rigorous standards. We consistently analyze and review student performance to align and differentiate instruction, meeting the individual needs of students. Instruction at Eastbluff is aligned with the California Common Core State Standards, utilizes the N-MUSD adopted curriculum, and incorporates research-based best practices.

Eastbluff benefits from an extremely strong commitment from families through the PTA, EDads Foundation, and an active local community. These groups contribute an annual average of over 10,000 volunteer hours to support student success and provide funding for many enrichment programs offered to Eastbluff students. The Eastbluff Foundation, affectionately known as the EDads, supports our technology program and funds the salary of the STEAM Lab teacher. The Eastbluff PTA provides funding for our student leadership clubs, such as: BOB, Otter News, and the STARS program. Additionally, the Eastbluff PTA provides funding and support for our school-wide PBIS program to ensure we are providing all students with a safe and welcoming school environment.

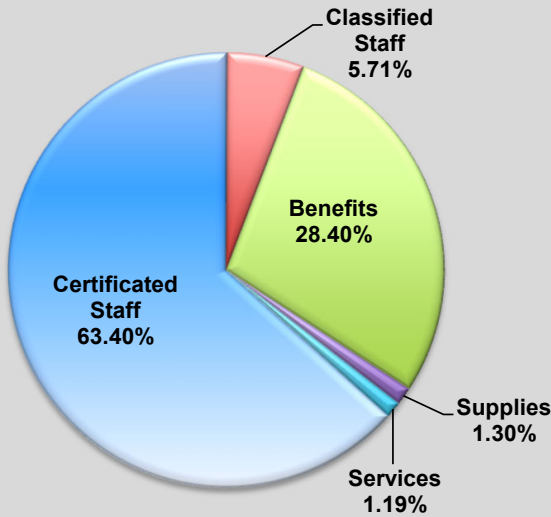
| Facts                  |                             |
|------------------------|-----------------------------|
| Date Built:            | 1970                        |
| Number of Bldgs.:      | 15                          |
| Raw Land Acreage:      | 11.52 acres                 |
| Square Footage Bldgs.: | 45,372                      |
| Site Capacity:         | 439                         |
|                        | CSR Adj. core capacity      |
| Cafeteria:             | Yes                         |
| Library:               | Yes                         |
| Labs:                  | 1 Science                   |
| Classrooms:            | 21 Original, 5 Relocatables |

# Eastbluff Elementary School

2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar

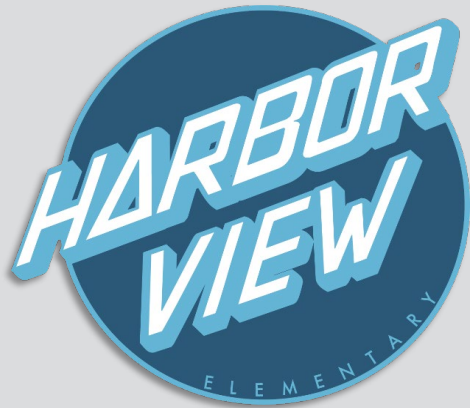


|                         |                                    |                   |
|-------------------------|------------------------------------|-------------------|
| State & Fed<br>\$25,658 | Schl-Cnnctd Donations<br>\$200,563 | LCFF<br>\$167,608 |
|-------------------------|------------------------------------|-------------------|

Site Expenditures

|                       | General Fund        |                     | State & Federal  |                   | School-Connected Org |                   |
|-----------------------|---------------------|---------------------|------------------|-------------------|----------------------|-------------------|
|                       | 2024-25<br>EA       | 2025-26<br>Budget   | 2024-25<br>EA    | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary   | \$ 2,295,626        | \$ 2,383,898        | \$ 16,606        | \$ 87,715         | \$ 54,344            | \$ -              |
| Classified Salary     | 224,556             | 222,590             | -                | -                 | -                    | -                 |
| Benefits              | 1,065,954           | 1,106,901           | 7,414            | -                 | 12,254               | -                 |
| Supplies              | 32,471              | 32,452              | 1,638            | 18,199            | 48,855               | -                 |
| Services              | 49,370              | 46,385              | -                | -                 | 85,110               | -                 |
| <b>Total Expenses</b> | <b>\$ 3,667,977</b> | <b>\$ 3,792,226</b> | <b>\$ 25,658</b> | <b>\$ 105,914</b> | <b>\$ 200,563</b>    | <b>\$ -</b>       |

# Harbor View Elementary School



**Address:** 900 Goldenrod Ave.  
Corona del Mar, CA 92625  
**Telephone:** 949.515.6940  
**Grades:** TK-6  
**Website:** [harborview.nmusd.us](http://harborview.nmusd.us)

## *Harbor View's Hallmark is Making Learning Our Adventure*

Harbor View's hallmark is to be BRAVE. We strive to have our learnings be brave, respectful, accountable, visionary, and empathetic. Harbor View has a proud history of being an award-winning school. Our focus on superior learning experiences reaps measurable rewards. Our parents value education, hold high expectations for their children, and arrange their own schedules to participate in our school's activities. Teachers, principal, support staff, family, and volunteers are dedicated to the success of every student every day. Our common goal is to teach each child at his or her highest instructional level, and we focus on continual improvement.

Harbor View Elementary School is pre-Kindergarten through Grade 6, with an enrollment of approximately 370 elementary students and 65 preschool students. We encourage academic success for all children while nurturing them with consistency and respect. Together, we push toward ever-increasing student achievement, committed to preparing students for the rigors of their secondary education. Guided by high expectations, our students access the core curriculum, stretch their critical-thinking and problem-solving abilities, engage in enrichment activities, and learn to work together. We support our appropriate and constructive behavior choices for students through our Positive Behavior and Intervention Support (PBIS). Our character education programs remain a signature practice.

We are passionate about our enrichment programs, which are primarily provided through our Parent-Faculty Organization (PFO). The funds raised yearly by these energetic parents provide TK-6 specialists in academic support, art, PE, and a fully funded Innovation Lab teacher. From our school-wide weekly Flag Deck ceremonies to dismissal, we promote the positive and reinforce excellence in behavior. Our IMPACT program is also a hallmark program for Harbor View. Student learning is monitored through a variety of formative measures in the classroom. To provide individualized support, student progress is determined according to grade level standards. Students then receive enrichment, reinforcement, or additional support based on their needs. Groups are fluid, and change happens often. The point is to provide the appropriate amount of time and support so that every student can achieve high levels. Other specialized experiences extend the core curriculum: Walk Through History and Technology.

We encourage teamwork and communication. Harbor View's instructional staff is innovative, nurturing, and creative. Our teachers are proven leaders and research-driven innovators, working diligently on School Site Council, PFO Board, and Harbor View Lead Team to oversee resources, align goals with standards, and review our improvement plan. All Pre-K-6 teachers collaborate to examine student work and research best practices in instructional delivery. Harbor View parents are active participants in PFO, HV Dads, and School Site Council to provide support and oversight for all programs.

We strive to be a technologically progressive school. Harbor View utilizes Chromebooks in all grades to enhance both instructional practice and learning engagement. Finally, Harbor View has been using this innovation to create opportunities that incorporate Science, Technology, Engineering, Art, and Math (STEAM) to prepare our students for 21st-century opportunities.

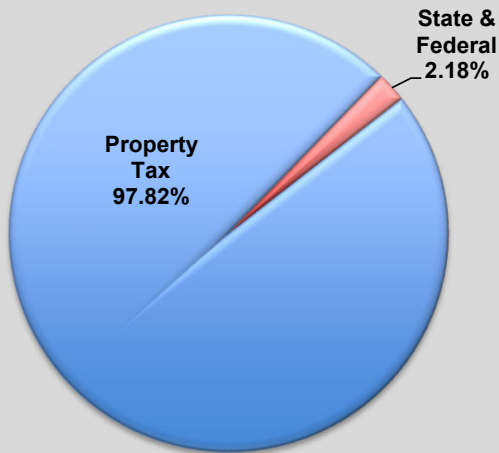
At Harbor View, we have charted a course for excellence from which we do not deviate. Demonstrating collaboration, community, and commitment, we work together to promote the educational success demonstrated daily. We enthusiastically invite everyone to visit Harbor View School and witness BRAVE learning in action.

### Facts

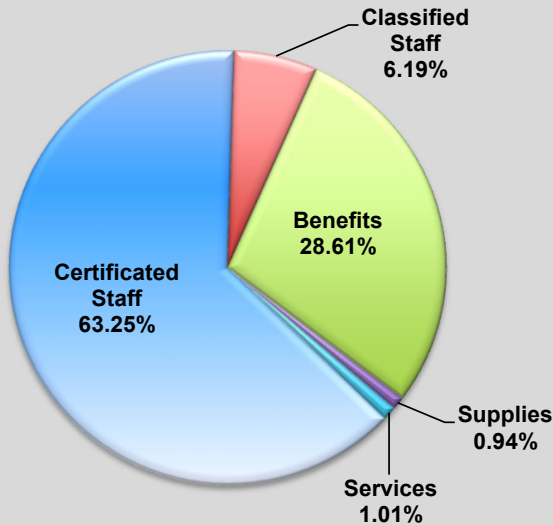
|                               |                               |
|-------------------------------|-------------------------------|
| <b>Date Built:</b>            | 1953                          |
| <b>Number of Bldgs.:</b>      | 13                            |
| <b>Raw Land Acreage:</b>      | 9.49 acres                    |
| <b>Square Footage Bldgs.:</b> | 40,761                        |
| <b>Site Capacity:</b>         | 642<br>CSR Adj. core capacity |
| <b>Cafeteria:</b>             | Yes                           |
| <b>Library:</b>               | Yes                           |
| <b>Labs:</b>                  | 1 Science                     |
| <b>Classrooms:</b>            | 26 Original, 4 Relocatables   |

# Harbor View Elementary School

2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



Schl-Cnnctd Donations  
\$328,494

LCFF  
\$230,225

State & Fed  
\$30,015

Site Expenditures

|                       | General Fund        |                     | State & Federal  |                   | School-Connected Org |                   |
|-----------------------|---------------------|---------------------|------------------|-------------------|----------------------|-------------------|
|                       | 2024-25<br>EA       | 2025-26<br>Budget   | 2024-25<br>EA    | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary   | \$ 2,447,178        | \$ 2,563,207        | \$ 13,895        | \$ 82,362         | \$ 205,670           | \$ -              |
| Classified Salary     | 247,794             | 258,760             | -                | -                 | -                    | -                 |
| Benefits              | 1,134,777           | 1,196,412           | 6,747            | -                 | 66,904               | -                 |
| Supplies              | 31,657              | 30,439              | -                | 8,858             | 36,397               | -                 |
| Services              | 43,383              | 42,445              | 9,373            | -                 | 19,523               | -                 |
| <b>Total Expenses</b> | <b>\$ 3,904,789</b> | <b>\$ 4,091,263</b> | <b>\$ 30,015</b> | <b>\$ 91,220</b>  | <b>\$ 328,494</b>    | <b>\$ -</b>       |

# Kaiser Elementary School



Welcome to Kaiser Elementary School, home of the Knights. We are committed to student achievement, character development, and community involvement. Kaiser Elementary continues to be a place where every Knight thrives. Our school has a unique configuration: in the 2024-2025 school year, we have served approximately 530 students in Grades 3-6. Kaiser has two Special Day Classes for students with moderate to severe Special Education needs. Our student population reflects our diverse and welcoming community.

Kaiser students advance to Ensign Intermediate School for Grades 7-8 and journey on to Newport Harbor High School for Grades 9-12. Kaiser teachers provide students with exemplary academic foundations to prepare them for future success in the specialized programs available later in their academic careers. During a typical year, we offer a wide variety of school-based extracurricular programs ranging from advanced orchestra and modern band to ukulele. Kaiser students participate in a vibrant Student Council program, which cultivates leadership skills among our Knights.

As a PBIS school, Kaiser teachers focus on teaching students what it means to be successful and positive members of the school community. Expectations for Kaiser Knights are that each student Never Give up, that they strive to be Outstanding Citizens, are Brave, Leaders, and know that at Kaiser, Everyone Matters. We teach and celebrate positive behaviors based on NOBLE, our newly developed PBIS system, knowing that positive behaviors support academic achievement. We constantly strive to develop interpersonal and leadership skills to augment academic and life success.

**Address:** 2130 Santa Ana Ave.  
Costa Mesa, CA 92627  
**Telephone:** 949.515.6950  
**Grades:** 3-6  
**Website:** [kaiser.nmusd.us](http://kaiser.nmusd.us)

*Kaiser's mission is to foster a strong sense of community through proactive communication and the creation of supportive, welcoming environments. We are committed to inspire curiosity and engagement in the learning process. We strive to empower and teach students to overcome obstacles and see them as opportunities for growth. We believe that leading by example, holding high expectations, and being well-prepared inspire and empower students to reach their full potential.*

The Parent Faculty Organization (PFO) and Kaiser-Woodland Schools Foundation (KWSF/We Love STEM) are essential to Kaiser's success. Meet the Masters, Walk Through History, and two part-time intervention teachers are possible through PFO-led fundraising. PFO actively supports academic enrichment, arts, technology, and parent involvement. Kaiser's School Site Council meets throughout the year to provide input and review our goals and plans to maximize student achievement. Volunteers are regular features in Kaiser classrooms as well as at big events such as the jog-a-thon, sweetheart dance, trunk or treat, and the annual carnival. Our students are incredibly fortunate to have supportive and caring parents working hard on behalf of all Kaiser Knights!

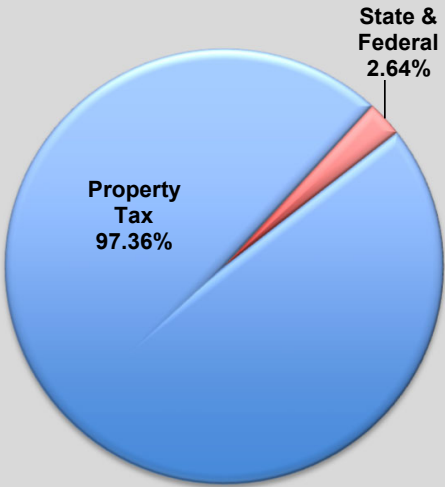
## Facts

|                               |                                 |
|-------------------------------|---------------------------------|
| <b>Date Built:</b>            | 1959                            |
| <b>Number of Bldgs.:</b>      | 18                              |
| <b>Raw Land Acreage:</b>      | 16.09 acres                     |
| <b>Square Footage Bldgs.:</b> | 58,977                          |
| <b>Site Capacity:</b>         | 1,006<br>CSR Adj. core capacity |
| <b>Cafeteria:</b>             | Yes                             |
| <b>Library:</b>               | Yes                             |
| <b>Labs:</b>                  | 2 Science                       |
| <b>Classrooms:</b>            | 31 Original, 12 Relocatables    |

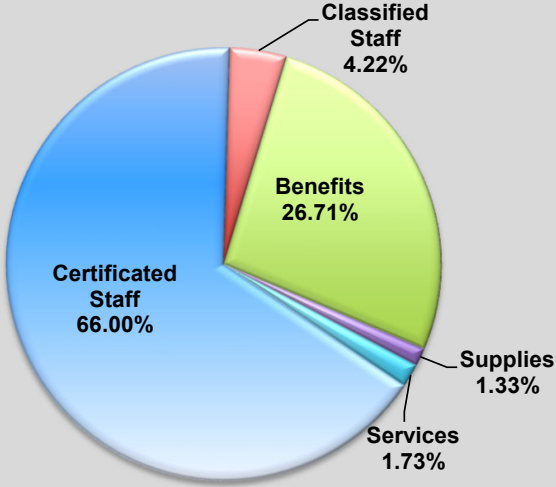


# Kaiser Elementary School

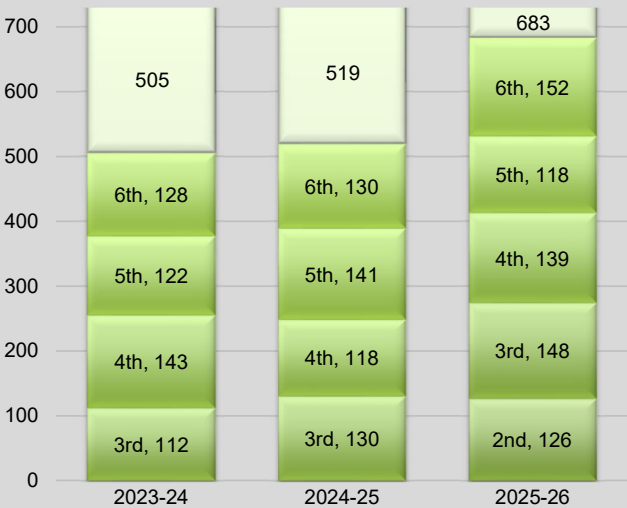
2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



Schl-Cnnctd Donations  
\$134,747

LCFF  
\$199,265

State & Fed  
\$47,417

Site Expenditures

|                       | General Fund        |                     | State & Federal  |                   | School-Connected Org |                   |
|-----------------------|---------------------|---------------------|------------------|-------------------|----------------------|-------------------|
|                       | 2024-25<br>EA       | 2025-26<br>Budget   | 2024-25<br>EA    | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary   | \$ 3,113,325        | \$ 3,854,849        | \$ 25,184        | \$ 134,568        | \$ 53,892            | \$ -              |
| Classified Salary     | 239,110             | 255,272             | -                | -                 | -                    | -                 |
| Benefits              | 1,340,725           | 1,614,736           | 11,936           | -                 | 10,970               | -                 |
| Supplies              | 52,921              | 55,815              | 637              | 24,774            | 42,161               | -                 |
| Services              | 89,862              | 104,410             | 9,660            | -                 | 27,724               | -                 |
| <b>Total Expenses</b> | <b>\$ 4,835,943</b> | <b>\$ 5,885,082</b> | <b>\$ 47,417</b> | <b>\$ 159,342</b> | <b>\$ 134,747</b>    | <b>\$ -</b>       |

# Killybrooke Elementary School



|            |  |
|------------|--|
| Address:   | 3155 Killybrooke Ln.<br>Costa Mesa, CA 92626                   |
| Telephone: | 714.424.7945   |
| Grades:    | TK-6   |
| Website:   | <a href="http://killybrooke.nmusd.us">killybrooke.nmusd.us</a> |

*Our mission is to develop character, create a positive school environment where learning is exciting and fulfilling, and enable every student to experience personal success in order to be a responsible, contributing member of society. We are committed to providing a quality education for all students.*

At Killybrooke Elementary School, we believe every child can be successful. We are proud of our diverse and vibrant community of learners.

Our schoolwide systems keep our efforts focused on meeting our achievement goals for all students. This mindset that our students can and will achieve permeates our programs, actions, and systems. Our teachers implement a comprehensive language arts curriculum based on the State Academic Standards. Killybrooke's strong academic programs are supported by our Full-Time and Hourly SOAR support teachers, as well as our Music, PE, Drama, and Science Specialists. All students are assigned a District-issued Chromebook where they can access Accelerated Reader, Imagine Math, and Lexia (varies by grade level). Instructional Assistants provide support to classroom teachers focusing on English Language Arts, Math, and English Language Development.

With high academic standards, a focus on student engagement, a welcoming culture, and a top-notch team dedicated to supporting our students, we will continue the pattern of excellence that Killybrooke is known for. We focus on encouraging students to actively engage in their education while fostering the understanding that they are valuable and capable of success. One way we empower our students is through the belief that everyone is capable of being a student leader.

Our school-wide commitment is: Every child will be proficient in reading, writing, and math. Every child will be challenged with enriching learning opportunities. Teachers use assessment to guide next steps in instruction, and teachers collaborate through Professional Learning Teams to plan and provide instruction to maximize student success. We work diligently to incorporate the message that students at Killybrooke are college and career-bound.

At Killybrooke, we believe in supporting the whole child, which extends beyond academics. Our staff is talented, caring, and dedicated to ensuring that every child succeeds. Killybrooke is a safe, caring, and positive environment for students. The social-emotional development of our students is equally important to us by building strong character and positive social-emotional development. At Killybrooke, we help all students develop and demonstrate character traits (proactivity, goal oriented, kindness, empathy, courage, love, honesty/integrity, gratitude, mindful, and reflective) to positively influence their success in school and build habits that will influence their lifelong success as adults.

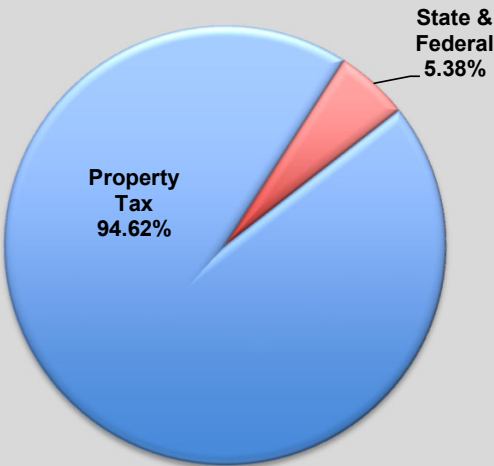
Character education is an essential part of our curriculum and has been enhanced through collaboration with our elementary counselor and our PBIS Leadership Team. Our school has a structured approach to reinforcing expectations for positive behavior with the Positive Behavior Interventions and Supports (PBIS) program. Parents are encouraged to be involved in their student's education. Our families at Killybrooke are supportive and involved in school programs through our Parent Teacher Association (PTA), English Learners Advisory Committee (ELAC), and School Site Council (SSC).

Killybrooke students and staff are Responsible, Respectful, and Kind.

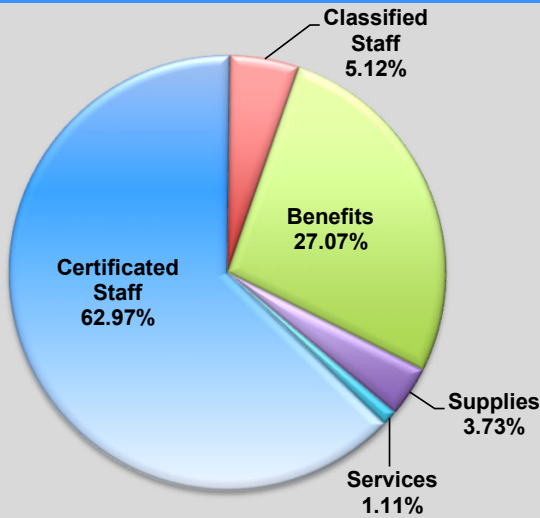
| Facts                  |                               |
|------------------------|-------------------------------|
| Date Built:            | 1961                          |
| Number of Bldgs.:      | 29                            |
| Raw Land Acreage:      | 10.02 acres                   |
| Square Footage Bldgs.: | 50,715                        |
| Site Capacity:         | 541<br>CSR Adj. core capacity |
| Cafeteria:             | Yes                           |
| Library:               | Yes                           |
| Labs:                  | 1 Science                     |
| Classrooms:            | 17 Original, 15 Relocatables  |

# Killybrooke Elementary School

2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



State & Fed \$187,497      LCFF \$813,372      Schl-Cnnctd Donations \$4,028

Site Expenditures

|                       | General Fund        |                     | State & Federal   |                   | School-Connected Org |                   |
|-----------------------|---------------------|---------------------|-------------------|-------------------|----------------------|-------------------|
|                       | 2024-25<br>EA       | 2025-26<br>Budget   | 2024-25<br>EA     | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary   | \$ 2,774,709        | \$ 2,868,381        | \$ 121,531        | \$ 111,926        | \$ -                 | \$ -              |
| Classified Salary     | 220,229             | 242,290             | -                 | -                 | -                    | -                 |
| Benefits              | 1,214,918           | 1,281,388           | 48,128            | -                 | -                    | -                 |
| Supplies              | 36,692              | 33,921              | 16,021            | 142,625           | 3,463                | -                 |
| Services              | 57,509              | 52,474              | 1,817             | -                 | 565                  | -                 |
| Capital               | -                   | -                   | -                 | -                 | -                    | -                 |
| Other                 | -                   | -                   | -                 | -                 | -                    | -                 |
| <b>Total Expenses</b> | <b>\$ 4,304,057</b> | <b>\$ 4,478,454</b> | <b>\$ 187,497</b> | <b>\$ 254,551</b> | <b>\$ 4,028</b>      | <b>\$ -</b>       |



# Lincoln Elementary School



At Lincoln Elementary, we believe every child can experience success. This success is cultivated through a strong academic program, a focus on the arts and STEM, and our school-wide commitment to teaching and modeling our ROARS expectations of respect, owning one's actions, always trying one's best, being responsible, and showing empathy. We are committed to nurturing a child's love of learning and social-emotional well-being.

Lincoln's instructional program is carefully planned to engage students' interests and to bring about maximum progress at each grade level. The strong academic program is supported by specialized teachers and instruction in music, PE, Science, STEM, and visual arts. In addition, we are fortunate to have a full-time support teacher, a part-time hourly support teacher, and classroom instructional assistants to support student learning.

Lincoln has developed a strong partnership with our parents, whose efforts each year provide considerable assistance with specialized support staff, independent contractors, enrichment opportunities for the students, and equipment and materials for program enhancement. We know the parent-student-teacher connection can have a tremendously positive impact on student achievement as well as overall well-being. As a result, we are committed to offering multiple opportunities for parents to get involved at our school. We encourage our parents to participate in school events, volunteer on campus, attend parent-teacher conferences, and join parent groups such as PTA and School Site Council.

**Address:** 3101 Pacific View Dr.  
Corona del Mar, CA 92625  
**Telephone:** 949.515.6955  
**Grades:** TK-6  
**Website:** [lincoln.nmusd.us](http://lincoln.nmusd.us)

***The mission of Lincoln Elementary School is for all students to:***  
***Be knowledgeable, be effective communicators, be lifelong learners, be problem solvers, be responsible students, and persevere.***

Lincoln participates in Positive Behavioral Interventions and Supports, which is a district-wide initiative geared toward infusing schools with positive reinforcements for expected behaviors, plus opportunities for students to learn from their mistakes. Lincoln's behavior tenets are highlighted in the school's R.O.A.R.S. expectations: **R**espect Others, **O**wn Your Actions, **A**lways Do Your Best, **R**esponsibility, and **S**how Empathy. Lincoln students take a great deal of pride in the campus and work hard to keep it clean and orderly and to develop a positive culture on the campus. We have an active student council and PAL program, and our upper-grade students enjoy the leadership opportunities that come with becoming a "buddy" to students in the primary grades.

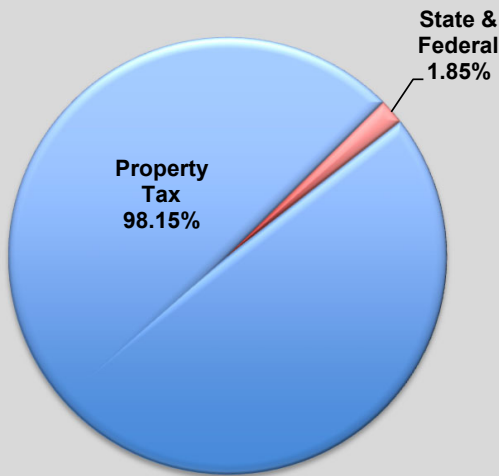
Lincoln is truly an incredible environment for students to learn and grow. Students are inspired to envision and achieve their full potential through an education designed to focus on developing the whole child. Lincoln parents, staff, and community members work together in powerful ways to make Lincoln an inviting, supportive, rigorous, and creative place for all who enter our campus.

## Facts

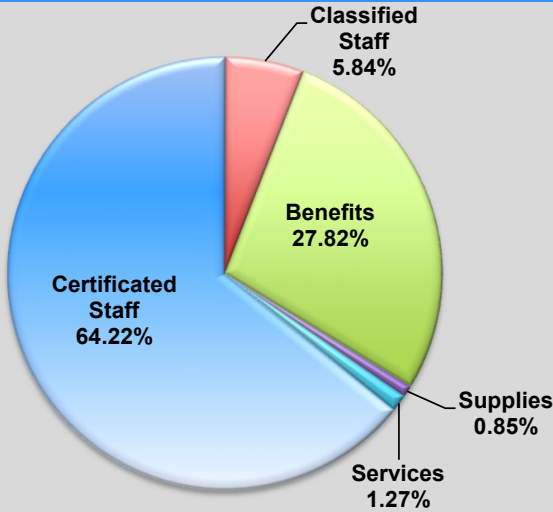
|                               |                               |
|-------------------------------|-------------------------------|
| <b>Date Built:</b>            | 1961                          |
| <b>Number of Bldgs.:</b>      | 5                             |
| <b>Raw Land Acreage:</b>      | 18.62 acres                   |
| <b>Square Footage Bldgs.:</b> | 78,764                        |
| <b>Site Capacity:</b>         | 764<br>CSR Adj. core capacity |
| <b>Cafeteria:</b>             | Yes                           |
| <b>Library:</b>               | Yes                           |
| <b>Labs:</b>                  | 1 Science                     |
| <b>Classrooms:</b>            | 38 Original                   |

# Lincoln Elementary School

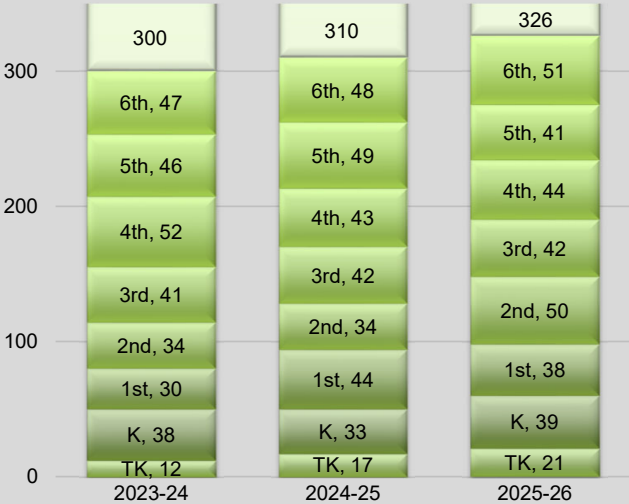
2025-26 Budget by Revenue Source



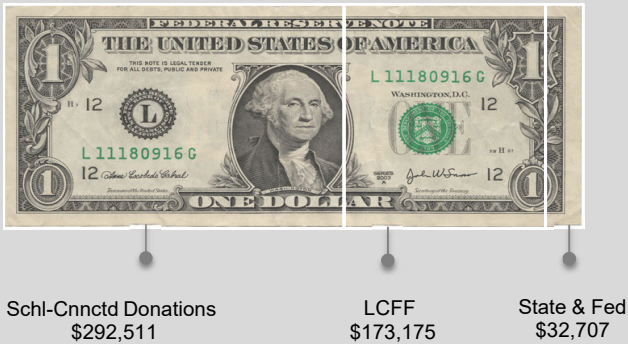
2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



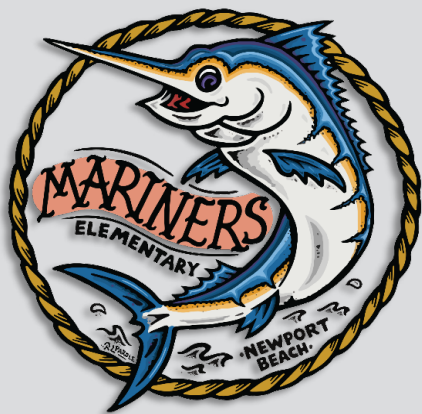
2024-25 Supplementary Support Dollar



Site Expenditures

|                       | General Fund        |                     | State & Federal  |                   | School-Connected Org |                   |
|-----------------------|---------------------|---------------------|------------------|-------------------|----------------------|-------------------|
|                       | 2024-25<br>EA       | 2025-26<br>Budget   | 2024-25<br>EA    | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary   | \$ 2,489,367        | \$ 2,572,028        | \$ 16,787        | \$ 68,608         | \$ 163,206           | \$ -              |
| Classified Salary     | 220,017             | 240,078             | -                | -                 | -                    | -                 |
| Benefits              | 1,091,703           | 1,143,996           | 8,316            | -                 | 46,739               | -                 |
| Supplies              | 25,467              | 27,584              | 7,604            | 7,564             | 57,173               | -                 |
| Services              | 45,533              | 52,106              | -                | -                 | 25,393               | -                 |
| <b>Total Expenses</b> | <b>\$ 3,872,087</b> | <b>\$ 4,035,792</b> | <b>\$ 32,707</b> | <b>\$ 76,172</b>  | <b>\$ 292,511</b>    | <b>\$ -</b>       |

# Mariners Elementary School



**Address:** 2100 Mariners Dr.  
Newport Beach, CA 92660  
**Telephone:** 949.515.6960  
**Grades:** TK-6  
**Website:** [mariners.nmusd.us](http://mariners.nmusd.us)

*The vision of Mariners Elementary School is to become a community of lifelong learners where creativity and academic excellence are valued, where self and others are deemed worthy of respect and treated accordingly, and where students, staff, parents, and the community share the responsibility of working cooperatively toward the success of that vision.*

Welcome to the pride of Newport Beach and Costa Mesa - Mariners Elementary School. Marlin Pride is the sterling quality of Mariners. Our teachers, students, parents, support staff, and administration are proud of our excellent school. We are all dedicated to the success of every student. Our shared goal is to see each child learn and achieve their personal best, and our staff is committed to inspiring, motivating, and making a difference in the lives of our students each day.

Mariners is a school full of energetic learners, with teachers and parents working together to create an exciting learning environment. Thus, our children love to learn, and they eagerly attend school because of its happy, kind atmosphere. While working for academic success, all children are nurtured in building our shared focus of Mariners Pride. Guided by high expectations, our students access the core curriculum, stretch their critical-thinking and problem-solving abilities, engage in enrichment activities, and learn to work together.

The exemplary programs offered at Mariners include Grades TK-6 classrooms, an incredible special education program, science lab, music room, reading intervention program serving kids in Grades K-6, and math and language arts support programs. Students in all grades have access to their own Chromebooks and additional technology supported by our school's foundation. The use of technology is a strength of ours and is seamlessly integrated into the core curriculum. The Donna and John Crean Mariners Branch Library serves both as a public library for the community and a school library for TK-6 students at Mariners. We are

passionate about our enrichment programs, which are primarily provided through the fundraising efforts of the Mariners PTA (Parent Teacher Association) and Mariners Foundation. The funds raised annually by these energetic parent groups provide an hourly math intervention teacher and two hourly reading intervention teachers.

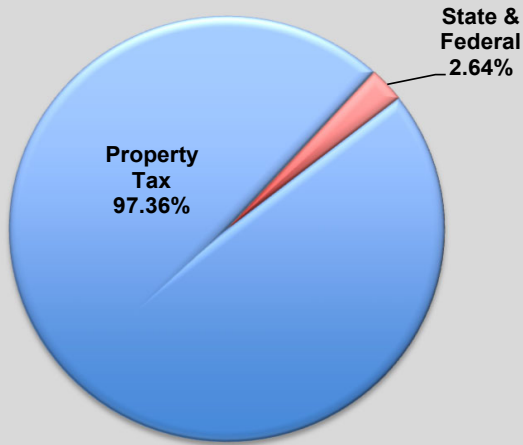
To foster a strong sense of community, our PTA organizes a variety of family-friendly events, including Bingo Night, Movie Night, Boo Fest, STEM Night, the Book Fair, and our school play. Additionally, many families and community members participate in our annual Foundation fundraiser, which helps support our school programs.

We are extremely proud of our ingenious, creative, and nurturing teachers. Our instructors are proven leaders who align curriculum with standards, seek out new resources, and develop innovative teaching strategies. All teachers collaborate and evaluate student progress. At Mariners, we have charted a course for excellence. We are extremely proud of the educational success of all our students.

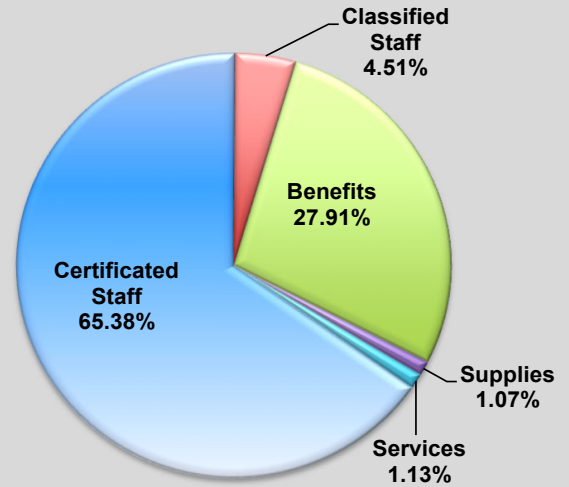
| Facts                  |                               |
|------------------------|-------------------------------|
| Date Built:            | 1959                          |
| Number of Bldgs.:      | 17                            |
| Raw Land Acreage:      | 9.87 acres                    |
| Square Footage Bldgs.: | 51,436                        |
| Site Capacity:         | 816<br>CSR Adj. core capacity |
| Cafeteria:             | Yes                           |
| Library:               | Yes                           |
| Labs:                  | 1 Science                     |
| Classrooms:            | 28 Original, 6 Relocatables   |

# Mariners Elementary School

2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar


Schl-Cnnctd Donations  
\$172,730

LCFF  
\$174,210

State & Fed  
\$37,190

Site Expenditures

|                       | General Fund        |                     | State & Federal  |                   | School-Connected Org |                   |
|-----------------------|---------------------|---------------------|------------------|-------------------|----------------------|-------------------|
|                       | 2024-25<br>EA       | 2025-26<br>Budget   | 2024-25<br>EA    | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary   | \$ 3,504,080        | \$ 3,558,345        | \$ 17,476        | \$ 132,498        | \$ 106,391           | \$ -              |
| Classified Salary     | 249,508             | 254,650             | -                | -                 | -                    | -                 |
| Benefits              | 1,544,428           | 1,575,512           | 9,635            | -                 | 24,045               | -                 |
| Supplies              | 43,202              | 43,906              | 3,045            | 16,707            | 32,816               | -                 |
| Services              | 66,212              | 63,667              | 7,034            | -                 | 9,478                | -                 |
| <b>Total Expenses</b> | <b>\$ 5,407,430</b> | <b>\$ 5,496,080</b> | <b>\$ 37,190</b> | <b>\$ 149,205</b> | <b>\$ 172,730</b>    | <b>\$ -</b>       |

# Newport Coast Elementary School



**Address:** 6655 Ridge Park Rd.  
Newport Beach, CA 92657  
**Telephone:** 949.515.6975  
**Grades:** TK-6  
**Website:** [nce.nmusd.us](http://nce.nmusd.us)

***All students learn at high levels at  
Newport Coast Elementary School.***

Newport Coast Elementary School opened its doors on February 26, 2001, with 318 students, and we now have 440 students. Teachers use a standards-based curriculum, which is adopted by the Newport-Mesa Unified School District. The staff and community are especially proud of the recognition received for excellent test scores on the state standards tests and our recognition by the California Department of Education as a 2018 California Distinguished School, a 2017 and 2019 PBIS Platinum School, and a 2018 Exemplary Arts School. Excellence in a caring environment and student learning continue to be the focus for all decision-making.

The staff and community are committed to implementing and sustaining a collaborative and responsive environment. The mission of our school is to ensure that students learn at high levels. In order for us to accomplish our mission, we work collaboratively because we understand that we must work together to reach our potential. We continuously reflect on the effectiveness of our programs through data analysis and professional development.

Our staff understands and is taking steps to sustain our learning community by focusing on learning outcomes, working collaboratively, and holding ourselves accountable for results. As we move forward and engage with our colleagues, we address what our students need to learn, how we will determine if they have learned, and how we will respond to their learning strengths and needs. As

we collaborate and implement, we learn by doing, and thus we continuously improve.

We are dedicated to the whole child as our priority and our focus. From the moment our students enter the building, they experience teachers who care, a community that fosters creativity and collaboration, and a school that sets high expectations with high support. Newport Coast Elementary School recognizes the strengths of each member, and we are committed to continued improvement in academics, relationships, and student agency each year.

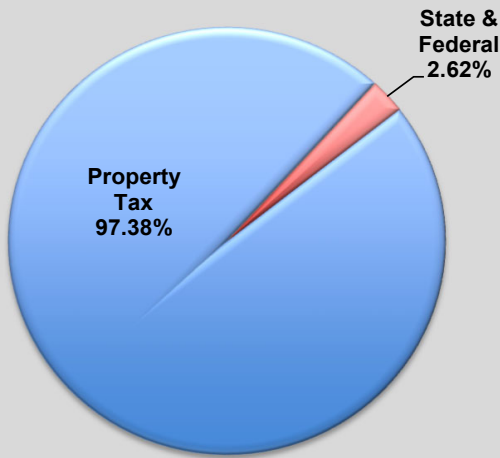
## Facts

|                               |                               |
|-------------------------------|-------------------------------|
| <b>Date Built:</b>            | 2001                          |
| <b>Number of Bldgs.:</b>      | 11                            |
| <b>Raw Land Acreage:</b>      | 10.87 acres                   |
| <b>Square Footage Bldgs.:</b> | 43,175                        |
| <b>Site Capacity:</b>         | 760<br>CSR Adj. core capacity |
| <b>Cafeteria:</b>             | Yes                           |
| <b>Library:</b>               | Yes                           |
| <b>Labs:</b>                  | 1 Science                     |
| <b>Classrooms:</b>            | 29 Original, 5 Relocatables   |

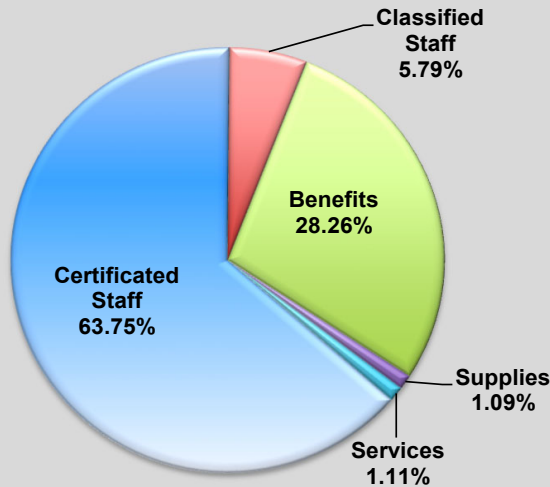


# Newport Coast Elementary

2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



Schl-Cnnctd Donations \$272,415      LCFF \$234,577      State & Fed \$36,839

Site Expenditures

|                       | General Fund        |                     | State & Federal  |                   | School-Connected Org |                   |
|-----------------------|---------------------|---------------------|------------------|-------------------|----------------------|-------------------|
|                       | 2024-25<br>EA       | 2025-26<br>Budget   | 2024-25<br>EA    | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary   | \$ 2,926,761        | \$ 2,982,550        | \$ 23,444        | \$ 100,505        | \$ 36,619            | \$ -              |
| Classified Salary     | 260,241             | 280,247             | -                | -                 | -                    | -                 |
| Benefits              | 1,322,323           | 1,366,599           | 10,709           | -                 | 7,798                | -                 |
| Supplies              | 35,148              | 26,281              | 2,686            | 26,265            | 30,831               | -                 |
| Services              | 63,847              | 53,726              | -                | -                 | 197,167              | -                 |
| <b>Total Expenses</b> | <b>\$ 4,608,320</b> | <b>\$ 4,709,403</b> | <b>\$ 36,839</b> | <b>\$ 126,770</b> | <b>\$ 272,415</b>    | <b>\$ -</b>       |

# Newport Elementary School



**Address:** 1327 W. Balboa Blvd  
Newport Beach, CA 92661  
**Telephone:** 949.515.6965  
**Grades:** TK-6  
**Website:** [newportel.nmusd.us](http://newportel.nmusd.us)

*Newport Elementary provides a safe, nurturing, and innovative learning environment where we strive to inspire our students to become lifelong learners and responsible citizens. We are dedicated to providing our students with the tools they need to succeed in the 21st century. We believe that education is a collaborative endeavor between educators and families, and we value partnering with parents.*

At Newport Elementary, we take pride in being “The Best on the Beach!” Our school is a vibrant, student-centered community where we are dedicated to helping every child reach their potential – academically, socially, and emotionally. We aim to nurture lifelong learners who are prepared to thrive in the next steps of their educational journey. What makes Newport EI truly special is the partnership between our talented staff and our engaged parent community, working together to create a positive and supportive learning environment.

Home to over 350 students from preschool through 6th grade, Newport EI serves families from the Balboa Peninsula, Lido Island, and Newport Shores. Our students move on to Ensign Intermediate School and eventually to Newport Harbor High School, building a strong educational foundation within our community.

At Newport EI, we believe that every student can succeed. We recognize that students learn in different ways and at different paces, which is why we provide targeted support and multiple opportunities for growth. Through our Response to Intervention (RTI) rotations, we offer focused enrichment and extra support in math and language arts, ensuring that students’ individual needs are met. We are committed to teaching the whole child, fostering both academic achievement and personal growth.

Our Positive Behavioral Interventions and Support (PBIS) program reinforces positive behavior and builds strong character, helping students develop the skills they need to be responsible and respectful citizens. Our highly qualified teachers work collaboratively to provide a safe, caring, and engaging learning environment where students feel valued and empowered.

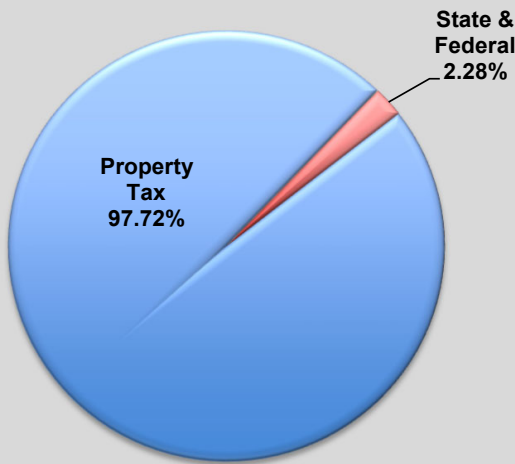
Newport Elementary thrives because of the dedication and support of our staff, parents, and the broader community. Together, we create an exceptional school experience where students are inspired to grow, learn, and succeed. Newport EI is more than just a school – it’s a place where students feel supported and encouraged to be their best selves.

## Facts

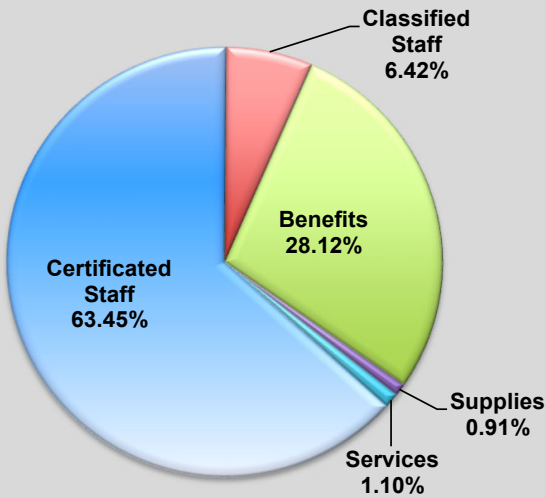
|                               |                               |
|-------------------------------|-------------------------------|
| <b>Date Built:</b>            | 1936                          |
| <b>Number of Bldgs.:</b>      | 3                             |
| <b>Raw Land Acreage:</b>      | 4.39 acres                    |
| <b>Square Footage Bldgs.:</b> | 45,023                        |
| <b>Site Capacity:</b>         | 678<br>CSR Adj. core capacity |
| <b>Cafeteria:</b>             | Yes                           |
| <b>Library:</b>               | Yes                           |
| <b>Labs:</b>                  | 1 Science                     |
| <b>Classrooms:</b>            | 28 Original                   |

# Newport Elementary School

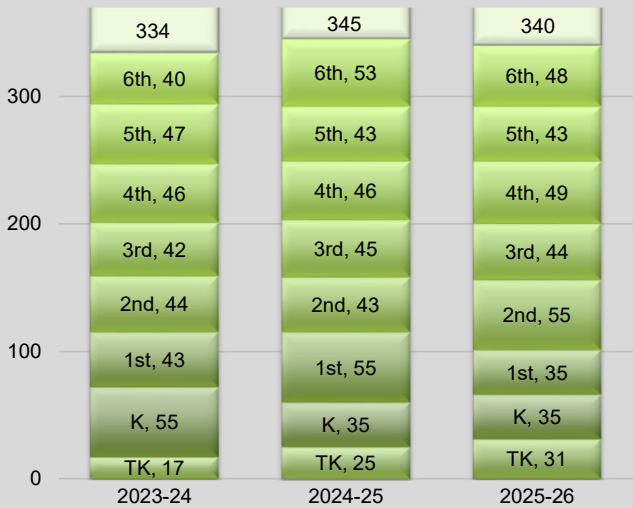
2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



Schl-Cnnctd Donations  
\$164,563

LCFF  
\$211,139

State & Fed  
\$25,298

Site Expenditures

|                     | General Fund  |                   | State & Federal |                   | School-Connected Org |                   |
|---------------------|---------------|-------------------|-----------------|-------------------|----------------------|-------------------|
|                     | 2024-25<br>EA | 2025-26<br>Budget | 2024-25<br>EA   | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary | \$ 2,357,465  | \$ 2,472,521      | \$ 11,121       | \$ 82,844         | \$ 68,564            | \$ -              |
| Classified Salary   | 256,523       | 258,731           | -               | -                 | -                    | -                 |
| Benefits            | 1,085,625     | 1,132,406         | 6,131           | -                 | 14,601               | -                 |
| Supplies            | 21,300        | 27,716            | -               | 8,805             | 29,055               | -                 |
| Services            | 48,404        | 44,364            | 8,046           | -                 | 52,343               | -                 |
| Total Expenses      | \$ 3,769,317  | \$ 3,935,738      | \$ 25,298       | \$ 91,649         | \$ 164,563           | \$ -              |



# Newport Heights Elementary School



**Address:** 300 East 15th St.  
Newport Beach, CA 92663  
**Telephone:** 949.515.6970  
**Grades:** TK-6  
**Website:** [newportheights.nmusd.us](http://newportheights.nmusd.us)

*We believe that students are best served when the partnership between home and school is strong. Newport Heights Elementary provides a positive learning environment for children with all our efforts and resources aligned towards student achievement and success in all aspects, from academics to social-emotional learning. The partnership of parents/guardians, teachers, staff, and students is imperative to ensure an optimal experience for students. When we all participate in upholding our responsibilities, the goal of providing a meaningful education, academically, socially, and emotionally, will be realized.*

At Newport Heights Elementary School, we are focused on academic growth, social-emotional learning, and Shark P.R.I.D.E. Our outstanding and supportive teachers provide the optimum learning environments in each classroom so that students can become their very best selves, exemplifying our motto: Be Proud. Be Kind. Be You! We strive to prepare our students for an ever-changing world by encouraging curiosity, exploration, and in-depth learning across curricular areas. Our team consists of 22 TK–6<sup>th</sup> grade general education teachers, SCC teachers, and Special Education Specialists, PE, Music, and Science teachers, an Elementary Counselor, Administrative and Health Office staff, a Library Media Technician, Custodial Crew, Innovation Lab TOSA, Learning Lab team of full-time support teachers, four part-time support teachers, and four Instructional Assistants, plus the principal as the instructional leader.

We utilize McGraw Hill’s Wonders program and Heggerty’s Bridge to Reading for ELA, and Illustrative Mathematics for Grades K-6. Students participate in differentiated learning blocks through our school’s daily Walk-to-Learn program led by the Learning Lab team and teachers. We have formalized our instruction for behavior through our school-wide PBIS and take pride in our positive school climate for all students, focusing on Shark P.R.I.D.E.: Polite, Responsible, Independent, Determined, Engaged.

Our school district provides Chromebooks for all students. Our school has a state-of-the-art Innovation Lab that incorporates STEAM learning with video and media production and a focus on content creation. Our “Shark Tank” Innovation Lab has become the hub of all technology-infused cross-curricular learning, with our TOSA co-teaching across all grade levels.

Newport Heights Elementary School provides opportunities outside the classroom for students to engage positively with their peers. Each week, our Elementary Counselor offers various creative and active outlets for students such as every Tuesday we practice T-Shirt Tuesday by wearing apparel with positive messages; each Friday we come together as a school community with our Flag Decks, we also celebrate our Shark P.R.I.D.E., honor student achievements, and showing school spirit with our Shark House spirit wear.

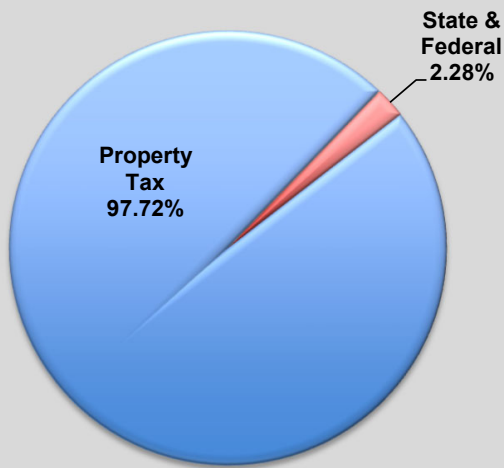
School community is an important focus, and we offer a wide variety of ways to come together, through PTA Game Nights, Family Dance Nights, and the Foundation’s Gala Fundraiser. Parents are actively engaged in our Foundation and PTA. In addition, students participate in Jog-A-Thon, The Great Kindness Challenge, Ball Drop, Field Day, Monthly Lunch Dance Parties, “Student Experiences” with teachers and staff, and more. It’s all about Together for Success at NHES.

Newport Heights Elementary School, where STUDENTS ACHIEVE GREAT HEIGHTS!

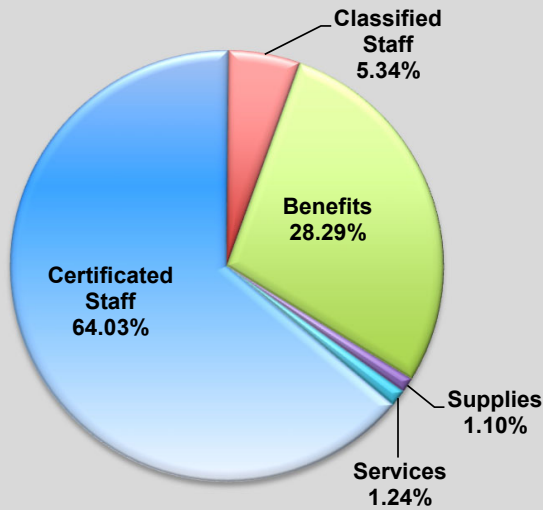
| Facts                  |                               |
|------------------------|-------------------------------|
| Date Built:            | 1956                          |
| Number of Bldgs.:      | 19                            |
| Raw Land Acreage:      | 9.11 acres                    |
| Square Footage Bldgs.: | 52,876                        |
| Site Capacity:         | 714<br>CSR Adj. core capacity |
| Cafeteria:             | Yes                           |
| Library:               | Yes                           |
| Labs:                  | 1 Science                     |
| Classrooms:            | 27 Original, 5 Relocatables   |

# Newport Heights Elementary School

2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



Schl-Cnnctd Donations  
\$299,905

LCFF  
\$226,963

State & Fed  
\$62,531

Site Expenditures

|                       | General Fund        |                     | State & Federal  |                   | School-Connected Org |                   |
|-----------------------|---------------------|---------------------|------------------|-------------------|----------------------|-------------------|
|                       | 2024-25<br>EA       | 2025-26<br>Budget   | 2024-25<br>EA    | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary   | \$ 3,041,727        | \$ 3,112,586        | \$ 36,104        | \$ 99,688         | \$ 206,225           | \$ -              |
| Classified Salary     | 248,469             | 268,029             | -                | -                 | -                    | -                 |
| Benefits              | 1,351,553           | 1,419,511           | 15,048           | -                 | 66,462               | -                 |
| Supplies              | 40,305              | 40,517              | -                | 14,555            | 19,678               | -                 |
| Services              | 56,141              | 62,257              | 11,379           | -                 | 7,540                | -                 |
| <b>Total Expenses</b> | <b>\$ 4,738,195</b> | <b>\$ 4,902,900</b> | <b>\$ 62,531</b> | <b>\$ 114,243</b> | <b>\$ 299,905</b>    | <b>\$ -</b>       |

# Paularino Elementary School



**Address:** 1060 Paularino Ave.  
Costa Mesa, CA 92626  
**Telephone:** 714.424.7950  
**Grades:** TK-6  
**Website:** [paularino.nmusd.us](http://paularino.nmusd.us)

*At Paularino Elementary School, we are dedicated to creating a safe, inclusive, and supportive environment where students thrive academically, socially, and emotionally. Through Positive Behavioral Interventions and Supports (PBIS), we foster respect, responsibility, and safety by reinforcing positive behaviors and building strong community partnerships. Our focus is on delivering high-quality instruction, promoting social-emotional growth, and maintaining a safe and respectful school culture where every student is empowered to succeed.*

Welcome to Paularino Elementary, proudly serving the Costa Mesa community within the Newport-Mesa Unified School District. We have approximately 370 students in pre-K through sixth grade. We are fortunate to have five Applied Behavior Analysis classrooms serving students with Autism Spectrum Disorder and moderate to severe needs. With our differentiated curriculum, we are able to provide enrichment and intervention based on the individual needs of our students. Staff, parents, and students all believe that each student is capable of meeting high academic standards. Together, we have the power to help students reach their goals, and our resources are aligned to provide any necessary interventions.

At Paularino, state-of-the-art technology is integrated throughout the curriculum and instruction. All students in Grades TK–6 have a one-to-one ratio of technology devices. These devices provide access to the internet and digital learning platforms and enhance our robust academic instruction.

Students also have access to a variety of academic and enrichment activities during the school day, and more than 150 students participate in after-school classes aligned with STEM and the arts. Unique to Paularino is a thriving garden that supports “farm to table” learning experiences aligned to California State Standards and Next Generation Science Standards.

In addition to a strong academic enrichment emphasis, Paularino has a robust character education program with a focus on Positive Behavior Intervention and Support (PBIS). Character education promotes the virtues of being fair, responsible, respectful, caring, trustworthy, and a good citizen.

Students receive awards and Panther Paw incentives to reinforce the use of these important character pillars.

Teachers and support staff meet regularly to analyze data, discuss, and share best practices, participate in professional development, and establish individual and school-wide goals. Parents and community volunteers work with students, help in the library, and support various school improvement projects. The PTA raises funds for supplemental supplies, assemblies, and special events, including events for the entire family.

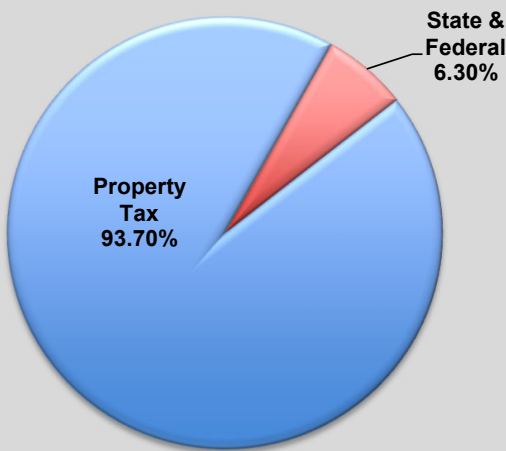
Each Friday morning, our school community gathers to celebrate all the great things happening on campus and make school-wide announcements for Flag Deck. We end our celebration with a spirited recitation of the school pledge, “Good better best, never let it rest until our good is better and our better is best!”.

Paularino Elementary is a great place to learn! Together, our enthusiastic students, talented staff, and supportive parent community are dedicated to preparing students for their future. Go Panthers!

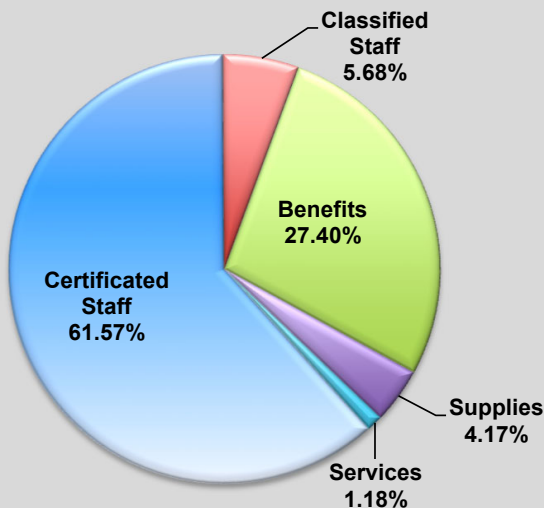
| Facts                  |                               |
|------------------------|-------------------------------|
| Date Built:            | 1963                          |
| Number of Bldgs.:      | 27                            |
| Raw Land Acreage:      | 9.07 acres                    |
| Square Footage Bldgs.: | 39,597                        |
| Site Capacity:         | 723<br>CSR Adj. core capacity |
| Cafeteria:             | Yes                           |
| Library:               | Yes                           |
| Labs:                  | 1 Science, 1 Literacy         |
| Classrooms:            | 17 Original, 14 Relocatables  |

# Paularino Elementary School

2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



State & Fed  
\$134,313

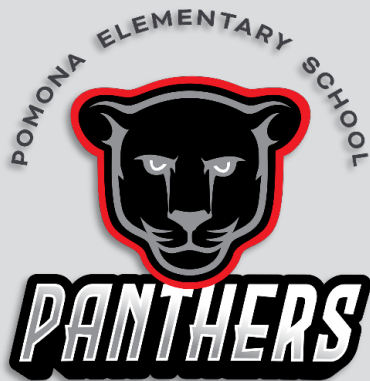
LCFF  
\$712,998

Schl-Cnnctd Donations  
\$39,479

Site Expenditures

|                     | General Fund  |                   | State & Federal |                   | School-Connected Org |                   |
|---------------------|---------------|-------------------|-----------------|-------------------|----------------------|-------------------|
|                     | 2024-25<br>EA | 2025-26<br>Budget | 2024-25<br>EA   | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary | \$ 1,940,983  | \$ 2,006,926      | \$ 89,883       | \$ 107,742        | \$ -                 | \$ -              |
| Classified Salary   | 173,940       | 195,118           | 182             | -                 | -                    | -                 |
| Benefits            | 876,035       | 941,247           | 25,284          | -                 | -                    | -                 |
| Supplies            | 34,783        | 34,466            | 5,488           | 108,647           | 35,682               | -                 |
| Services            | 46,265        | 40,695            | 13,476          | -                 | 3,797                | -                 |
| Total Expenses      | \$ 3,072,006  | \$ 3,218,452      | \$ 134,313      | \$ 216,389        | \$ 39,479            | \$ -              |

# Pomona Elementary School



**Address:** 2051 Pomona Ave.  
Costa Mesa, CA 92627  
**Telephone:** 949.515.6980  
**Grades:** TK-6  
**Website:** [pomona.nmusd.us](http://pomona.nmusd.us)

*The mission of Pomona Elementary School is to ensure that students have a safe environment and all the support they need to be successful.*

Pomona Elementary School is an early learning center that provides rich and relevant learning opportunities that develop critical thinking, collaboration, and leadership skills to last a lifetime.

The School Site Council is the elected organization of parents and staff that oversees implementation of the School-Wide Plan and the expenditure of funds from Title I and the Local Control Funding Formula (LCFF) Supplementary.

Pomona’s instructional team works collaboratively to support all learners through research-based practices and strong professional teamwork. As an AVID school, we emphasize high-quality instructional strategies that promote student success. Our dedicated Literacy team ensures that our youngest learners build a strong foundation to become lifelong readers, while our teachers engage in collaborative practices to enhance learning for all students.

A Student-Parent-School Compact is implemented to clearly define the responsibilities of a joint commitment to each child’s education. Pomona School reaches out to the community through a variety of avenues to support the needs of our students and families. The Project Kidz Connect provides after-school enrichment opportunities and homework support. Additional enrichment opportunities include drama, dance, Art, STEM, and sports. Pomona School has volunteers from the community who regularly assist with instruction in the classroom. The PTA supports the school with a

volunteer program and funding for enrichment activities for the students. The ELAC provides parents of English learners the opportunity to provide input on how to best serve our EL students.

All teachers have received high-quality development in the teaching, assessing, and monitoring of each student as they implement the core curriculum, including Wonders, Illustrative Math, Foundational Skills, and Write from the Beginning and Beyond. Technology is used by all staff and students as a vehicle to promote learning and prepare students for the world they will enter as adults, and Pomona’s TK through 1<sup>st</sup> graders have 1:1 Chromebooks.

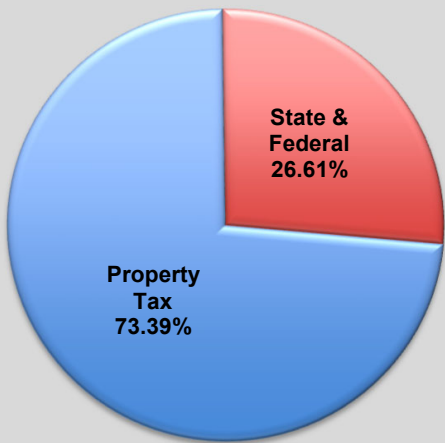
Pomona’s philosophy of “Respect, Inclusion, Safety, and Engagement” (RISE) is the foundation of our school-wide Positive Behavior Intervention and Support (PBIS) system, fostering a positive and supportive learning environment for all students.

| Facts                  |                              |
|------------------------|------------------------------|
| Date Built:            | 1963                         |
| Number of Bldgs.:      | 26                           |
| Raw Land Acreage:      | 7.50 acres                   |
| Square Footage Bldgs.: | 36,829                       |
| Site Capacity:         | 692                          |
|                        | CSR Adj. core capacity       |
| Cafeteria:             | Yes                          |
| Library:               | Yes                          |
| Labs:                  | 1 Science                    |
| Classrooms:            | 20 Original, 11 Relocatables |

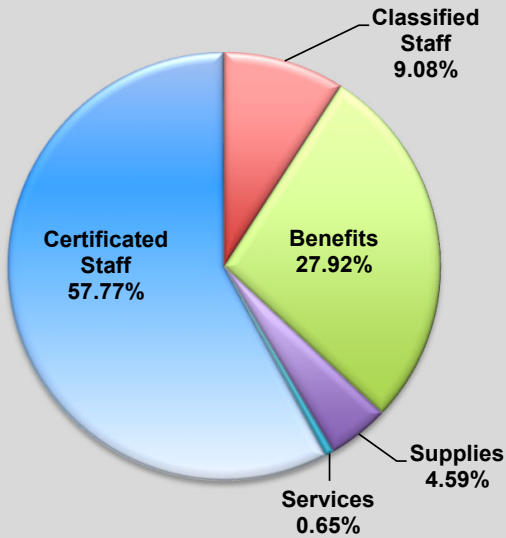


# Pomona Elementary School

2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



State & Fed  
\$545,149

LCFF  
\$664,940

Schl-Cnnctd Donations  
\$19,304

Site Expenditures

|                       | General Fund        |                     | State & Federal   |                   | School-Connected Org |                   |
|-----------------------|---------------------|---------------------|-------------------|-------------------|----------------------|-------------------|
|                       | 2024-25<br>EA       | 2025-26<br>Budget   | 2024-25<br>EA     | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary   | \$ 1,678,396        | \$ 820,696          | \$ 376,817        | \$ 367,369        | \$ -                 | \$ -              |
| Classified Salary     | 183,963             | 186,665             | -                 | -                 | -                    | -                 |
| Benefits              | 789,465             | 468,153             | 147,814           | 106,112           | -                    | -                 |
| Supplies              | 27,604              | 20,694              | 8,592             | 73,714            | 16,156               | -                 |
| Services              | 34,980              | 13,295              | 11,926            | -                 | 3,148                | -                 |
| <b>Total Expenses</b> | <b>\$ 2,714,408</b> | <b>\$ 1,509,503</b> | <b>\$ 545,149</b> | <b>\$ 547,195</b> | <b>\$ 19,304</b>     | <b>\$ -</b>       |

# Rea Elementary School



|            |  |
|------------|--|
| Address:   | 661 Hamilton St.<br>Costa Mesa, CA 92627       |
| Telephone: | 949.515.6905                                   |
| Grades:    | TK-6   |
| Website:   | <a href="http://rea.nmusd.us">rea.nmusd.us</a> |

*At Rea Elementary School, our purpose is to prepare students for college readiness and success in a global society.*

At Rea Elementary, our mission is to prepare students for college readiness and success in a global society. In order to achieve our mission, the adults at Rea are committed to:

- Every student will be proficient in reading, writing, and math.
- Students will experience enriching learning opportunities.
- Students will develop strong character and lasting friendships.
- Teachers use assessments to guide the next steps in instruction.
- Teachers collaborate to plan and provide instruction to maximize student progress.
- Strong connections between the school and families are built to support student success.

Rea School is a certified AVID School. AVID stands for Advancement Via Individual Determination. AVID Elementary is a systematic approach to building college readiness in the elementary grades. Students may choose to join AVID classes at the middle and high school levels to continue their college readiness experiences. Students at an AVID elementary school develop the academic habits they will need to be successful in middle school, high school, and college in an age-appropriate and challenging way. Through AVID strategies, students learn about organization, study skills, and communication. AVID Elementary students take structured notes and answer and ask high-level questions that go beyond routine answers. Our strong college-going culture on the Rea Elementary campus encourages students to think about their college and career plans. We host several family events throughout the school year to engage our families in college and career awareness activities.

In addition to achieving academic success in core content areas in every classroom, we believe our students should have access to a wide variety of enrichment opportunities to enhance their learning and development. Rea students have many opportunities for enrichment experiences and specialized learning activities. These include: annual musical theater production, vocal and instrumental music, Rea School Band, Dance, hands-on science in our state-of-the-art science lab, Art Masters, Art Club, Robotics Club, Peer Leaders, Pilot Cup Soccer, 6th Grade Outdoor Science Camp, Walk Through History assemblies, field trips, and more.

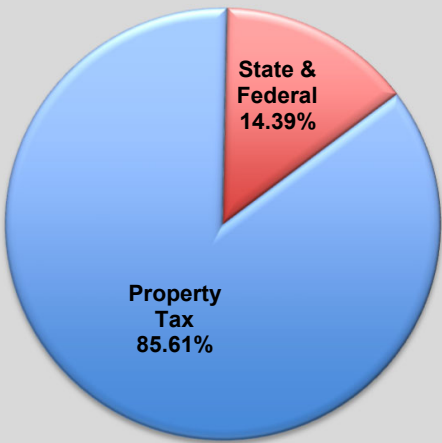
Rea School is a special place with amazing students, a dedicated and talented staff, and a supportive school community. Rea has an active Parent-Teacher Association (PTA), English Learners Advisory Committee (ELAC), School Site Council, and many additional opportunities for parents to become involved in parent education, volunteer opportunities, as well as provide meaningful input into our school program offerings. We are proud to partner with our families and community to support each student's education during these foundational years of preparation towards college and career.

| Facts                  |                               |
|------------------------|-------------------------------|
| Date Built:            | 1953                          |
| Number of Bldgs.:      | 12                            |
| Raw Land Acreage:      | 13.89 acres                   |
| Square Footage Bldgs.: | 51,728                        |
| Site Capacity:         | 900<br>CSR Adj. core capacity |
| Cafeteria:             | Yes                           |
| Library:               | Yes                           |
| Labs:                  | 1 Science                     |
| Classrooms:            | 27 Original, 5 Relocatables   |

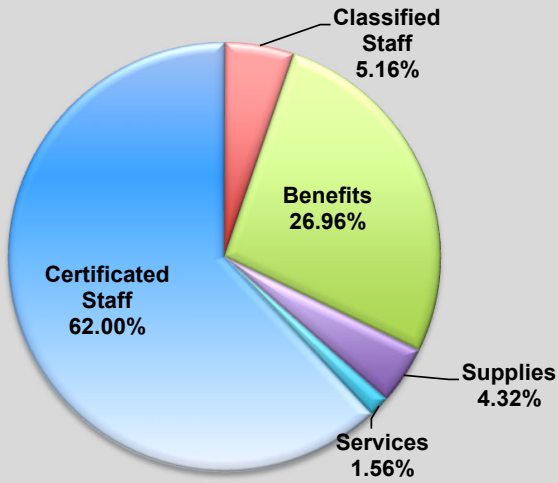


# Rea Elementary School

2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



State & Fed \$528,114      LCFF \$623,231      Schl-Cnnctd Donations \$53,460

Site Expenditures

|                       | General Fund        |                     | State & Federal   |                   | School-Connected Org |                   |
|-----------------------|---------------------|---------------------|-------------------|-------------------|----------------------|-------------------|
|                       | 2024-25<br>EA       | 2025-26<br>Budget   | 2024-25<br>EA     | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary   | \$ 1,955,116        | \$ 2,418,766        | \$ 356,977        | \$ 384,759        | \$ -                 | \$ -              |
| Classified Salary     | 245,868             | 233,457             | -                 | -                 | -                    | -                 |
| Benefits              | 939,037             | 1,114,911           | 129,342           | 103,920           | -                    | -                 |
| Supplies              | 27,370              | 33,426              | 21,295            | 161,934           | 41,307               | -                 |
| Services              | 47,828              | 70,339              | 20,500            | -                 | 12,153               | -                 |
| <b>Total Expenses</b> | <b>\$ 3,215,219</b> | <b>\$ 3,870,899</b> | <b>\$ 528,114</b> | <b>\$ 650,613</b> | <b>\$ 53,460</b>     | <b>\$ -</b>       |

# Sonora Elementary School



**Address:** 966 Sonora Rd.  
Costa Mesa, CA 92626  
**Telephone:** 714.424.7955  
**Grades:** TK-6  
**Website:** [sonora.nmusd.us](http://sonora.nmusd.us)

*The Sonora staff, students, and parents are committed to creating a school that accepts no limits to the success of ALL students in an environment that supports the whole child and prepares them to be productive members of society.*

Sonora Elementary School is proud to serve the students in the Mesa Del Mar community of Costa Mesa! Sonora is committed to creating a school that accepts no limits to the academic success of ALL students. We have a diverse student population, with 380 students in Grades TK–6 and 50 students in our preschool program. Our staff is committed to providing a caring and inclusive educational environment for all our students.

Sonora Elementary provides a learning environment that is fundamentally grounded in high-quality instruction and ensures students are supported in their social and emotional growth. We hold high expectations for all students and provide a comprehensive and challenging instructional program that supports all our diverse learners. We ensure the academic achievement of our students by fostering positive and collaborative relationships among teachers, where our professional culture is focused on student progress and achievement. Sonora most recently received the California Distinguished School Award in 2019, with a focus on our Tier 2 Systems of Support. In 2016, Sonora received the Gold Ribbon Award as well as the State Exemplary Arts Award.

Grade-level teams devote time weekly to share expertise and work collaboratively to improve student achievement. Teachers focus primarily on analyzing data and identifying best instructional practices in English Language Arts and Mathematics, as well as social and emotional support for our students. In addition to full-time classroom teachers, we have two full-time support teachers and two hourly support teachers to help implement our Tier 2 Response to

Intervention, which provides support in foundational reading skills, vocabulary development, and reading comprehension.

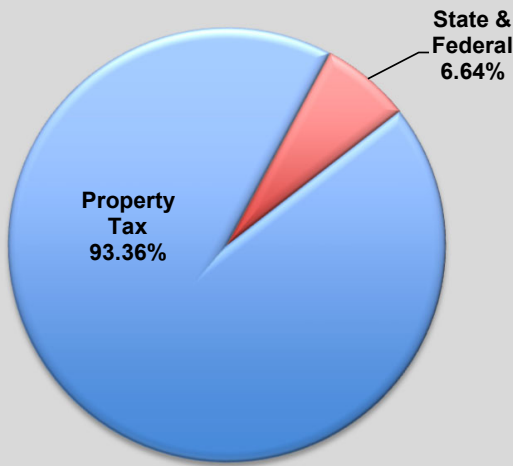
We are proud to implement the Six Pillars of Character and focus on quality character traits. Each classroom is represented by a character trait, and students in classrooms wear their character shirts proudly each Friday.

One of the hallmarks of Sonora is the strong arts program we offer to our students. We have a long-standing partnership with Segerstrom Center for the Arts and offer opportunities to our students in performing arts, fine arts, and theater. We have a robust choir and band program as well as an annual musical theater production that showcases the wonderful talents of our students! Additionally, our Sonora PTA provides enrichment activities, assemblies, and field trips that promote and extend learning beyond the instructional day. Our after-school programs, which include ROCKS and Boys and Girls Club, offer students an extended day with a focus on activities, recreation, science, arts/crafts, and homework support.

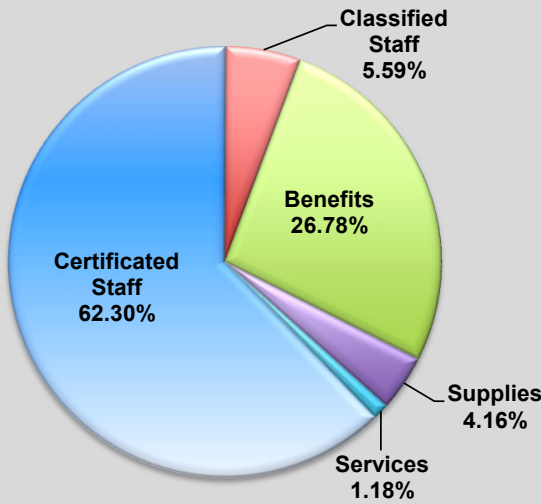
| Facts                  |                               |
|------------------------|-------------------------------|
| Date Built:            | 1962                          |
| Number of Bldgs.:      | 31                            |
| Raw Land Acreage:      | 10.35 acres                   |
| Square Footage Bldgs.: | 43,995                        |
| Site Capacity:         | 558<br>CSR Adj. core capacity |
| Cafeteria:             | Yes                           |
| Library:               | Yes                           |
| Labs:                  | 1 Science                     |
| Classrooms:            | 19 Original, 19 Relocatables  |

# Sonora Elementary School

2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



State & Fed, \$146,939      LCFF \$780,680      Schl-Cnnctd Donations \$23,868

Site Expenditures

|                     | General Fund  |                   | State & Federal |                   | School-Connected Org |                   |
|---------------------|---------------|-------------------|-----------------|-------------------|----------------------|-------------------|
|                     | 2024-25<br>EA | 2025-26<br>Budget | 2024-25<br>EA   | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary | \$ 2,233,150  | \$ 2,256,210      | \$ 95,335       | \$ 124,049        | \$ -                 | \$ -              |
| Classified Salary   | 219,582       | 213,391           | -               | -                 | -                    | -                 |
| Benefits            | 1,012,572     | 1,023,017         | 27,747          | -                 | -                    | -                 |
| Supplies            | 29,173        | 29,357            | 14,167          | 129,458           | 5,065                | -                 |
| Services            | 51,469        | 45,085            | 9,690           | -                 | 18,803               | -                 |
| Total Expenses      | \$ 3,545,946  | \$ 3,567,060      | \$ 146,939      | \$ 253,507        | \$ 23,868            | \$ -              |

# Victoria Elementary School



**Address:** 1025 Victoria St.  
Costa Mesa, CA 92627  
**Telephone:** 949.515.6985  
**Grades:** TK-6  
**Website:** [victoria.nmusd.us](http://victoria.nmusd.us)

*The mission at Victoria is “to become a community of learners where creativity and academic excellence are valued, where self and others are deemed worthy of respect and treated accordingly, and where students, parents, staff, and community share the responsibility to work cooperatively toward the success of that mission.”*

Here at Victoria Elementary School, our students soar! Victoria is proud to have been named a National Blue Ribbon School, a California Distinguished School, and a Title I Academic Achievement Award School. Our latest recognition comes from U.S. News & World Report’s where Victoria earned a high placement in the 2025 Best Elementary Schools rankings. The school has a commitment to develop a challenging scholastic program for each student. This belief is reflected in our motto, “Soaring Above,” and the philosophical tenet that we “Believe in the Possibilities of Each Child.” The mission statement at Victoria is “To become a community of learners where creativity and academic excellence are valued, where self and others are deemed worthy of respect and treated accordingly, and where students, parents, staff, and community share the responsibility of working collaboratively towards the success of that mission.”

We accomplish our goals by creating a safe and nurturing environment where ideas are respected and special talents are allowed to flourish. The staff promotes a child-centered atmosphere that respects the cultural diversity of our students and their families, fosters agency and creativity, and focuses on a quality educational program. Our goal is to develop citizens who are agents of change. This purpose is reflected in our student purpose statement: Here at Victoria, we work together to persevere and problem-solve to discover our passions. We feel valued and are college- and career-bound lifelong learners. We are productive members of our community.

Our multi-tiered system of support (MTSS) provides all students with the academic and social-emotional support needed to thrive in school and beyond. Our categorical funds provide staffing for three intervention

teachers to provide extra time and support in the area of foundational literacy, while a full-time counselor provides support and professional development training in the area of social-emotional well-being.

Many special programs are offered at Victoria, such as Class Act, Art Masters, Project Kidz Connect, Big Brother Big Sister of OC (peer mentoring), Victoria Voyagers Band, and Show Choir, as well as a robust offering of after-school enrichment programming. Sixth-grade students also have the opportunity to attend Outdoor Science School and engage in college and career field trips.

We believe our mission can only be accomplished through the combined efforts of the school, parents, and community. We are very fortunate to have an active and supportive PTA, ELAC, and SSC. Students benefit from many enriching programs and experiences because of the PTA and community affiliations.

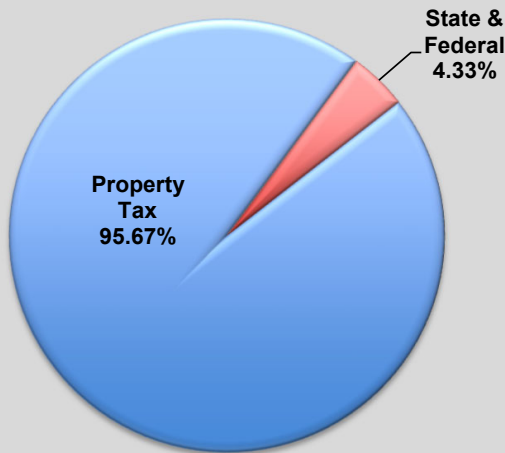
We are very proud of our school and the commitment of everyone involved. We take great pride in our students and the community we serve – Go Voyagers!

| Facts                  |                                |
|------------------------|--------------------------------|
| Date Built:            | 1964                           |
| Number of Bldgs.:      | 24                             |
| Raw Land Acreage:      | 7.31 acres                     |
| Square Footage Bldgs.: | 35,970                         |
| Site Capacity:         | 7.31<br>CSR Adj. core capacity |
| Cafeteria:             | Yes                            |
| Library:               | Yes                            |
| Labs:                  | 1 Science, 1 Music             |
| Classrooms:            | 12 Original, 12 Relocatables   |

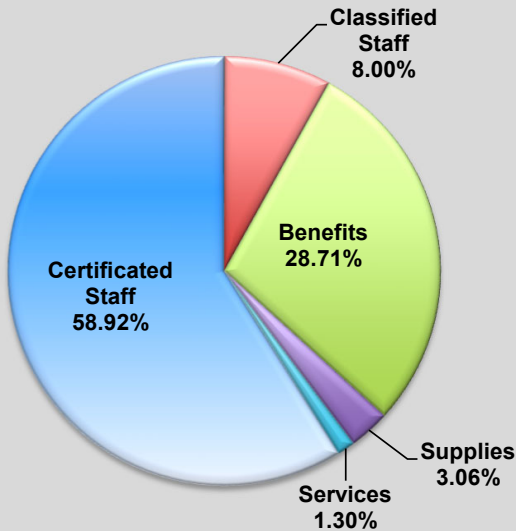


# Victoria Elementary School

2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



State & Fed  
\$118,051

LCFF  
\$654,719

Schl-Cnnctd Donations  
\$8,609

Site Expenditures

|                       | General Fund        |                     | State & Federal   |                   | School-Connected Org |                   |
|-----------------------|---------------------|---------------------|-------------------|-------------------|----------------------|-------------------|
|                       | 2024-25<br>EA       | 2025-26<br>Budget   | 2024-25<br>EA     | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary   | \$ 1,753,769        | \$ 1,823,226        | \$ 43,330         | \$ 62,781         | \$ -                 | \$ -              |
| Classified Salary     | 246,552             | 256,217             | -                 | -                 | -                    | -                 |
| Benefits              | 881,187             | 919,108             | 15,173            | -                 | -                    | -                 |
| Supplies              | 22,093              | 22,110              | 23,970            | 75,824            | 4,188                | -                 |
| Services              | 46,670              | 41,560              | 35,578            | -                 | 4,421                | -                 |
| <b>Total Expenses</b> | <b>\$ 2,950,271</b> | <b>\$ 3,062,221</b> | <b>\$ 118,051</b> | <b>\$ 138,605</b> | <b>\$ 8,609</b>      | <b>\$ -</b>       |

# Whittier Elementary School



**Address:** 1800 Whittier Ave.  
Costa Mesa, CA 92627  
**Telephone:** 949.515.6990  
**Grades:** TK-6  
**Website:** [whittier.nmusd.us](http://whittier.nmusd.us)

*The Whittier staff believes that each child belongs to all of us. We work together to support students in developing as healthy, confident, lifelong learners.*

Whittier School is located at the western edge of Costa Mesa. We currently serve 58 students in preschool and 458 students in Grades TK–6. Our mission statement – Learning for All, Whatever It Takes – demonstrates our dedication to lifelong learning for ourselves, our children, and their families. We believe that our students will reach their full potential through a collaborative approach in which all stakeholders are responsible for increasing student achievement.

Early Literacy and English Language Development are the primary focus areas at our school. We are proud to have the longest-running preschool program in the district that prepares our three- and four-year-old students to access the rich academic life in elementary school. Whittier is also home to the district’s Spanish Dual Immersion Program.

Parents are participants in school governance through the Parent-Teacher Association, English Language Advisory Council, and School Site Council. These groups work closely with teachers to design a well-rounded curriculum and support programs for our students in a safe and caring environment.

Whittier students extend their education through participation in several district-supported services. We have a science laboratory, Chromebooks, physical education instruction, and choral and instrumental music lessons.

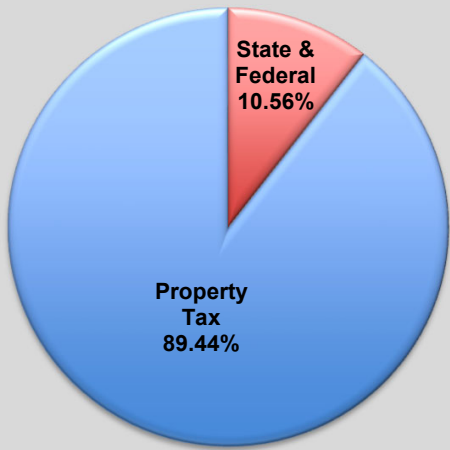
Whittier students take pride in their work and accept responsibility for their learning. Character education is an integral part of our curriculum, and students meet on Flag Deck every Friday to recognize outstanding student achievement, excellent behavior, perfect attendance, and build school spirit. Whittier students focus on showing P.R.I.D.E. (Personal Best, Respect, I Am College and Career Bound, Determination, and Excellence) every day.

We are privileged to work with many great community organizations that support academic learning and address many of our school's basic health and social needs. Members of the Lion’s Club provide many needed services and supplies for many of our students. St. Andrew’s Church is our partner that continues to support Whittier. The members of the church volunteer in classrooms and participate in school beautification throughout the year. We are all working together to prepare our students for a successful life.

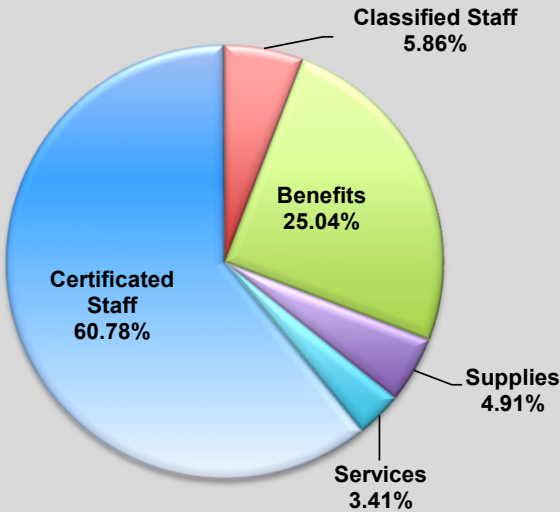
| Facts                  |                               |
|------------------------|-------------------------------|
| Date Built:            | 1960                          |
| Number of Bldgs.:      | 36                            |
| Raw Land Acreage:      | 9.11 acres                    |
| Square Footage Bldgs.: | 51,562                        |
| Site Capacity:         | 827<br>CSR Adj. core capacity |
| Cafeteria:             | Yes                           |
| Library:               | Yes                           |
| Labs:                  | 1 Science                     |
| Classrooms:            | 18 Original, 24 Relocatables  |

# Whittier Elementary School

2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



|                          |                     |                                   |
|--------------------------|---------------------|-----------------------------------|
| State & Fed<br>\$389,233 | LCFF<br>\$1,051,134 | Schl-Cnnctd Donations<br>\$34,832 |
|--------------------------|---------------------|-----------------------------------|

Site Expenditures

|                     | General Fund  |                   | State & Federal |                   | School-Connected Org |                   |
|---------------------|---------------|-------------------|-----------------|-------------------|----------------------|-------------------|
|                     | 2024-25<br>EA | 2025-26<br>Budget | 2024-25<br>EA   | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary | \$ 2,689,552  | \$ 2,784,928      | \$ 231,579      | \$ 297,427        | \$ -                 | \$ -              |
| Classified Salary   | 259,021       | 243,955           | 915             | 53,034            | -                    | -                 |
| Benefits            | 1,208,670     | 1,269,907         | 80,040          | -                 | -                    | -                 |
| Supplies            | 60,102        | 63,935            | 64,891          | 185,041           | 14,457               | -                 |
| Services            | 104,488       | 172,770           | 11,808          | -                 | 20,375               | -                 |
| Capital             | -             | -                 | -               | -                 | -                    | -                 |
| Total Expenses      | \$ 4,321,833  | \$ 4,535,495      | \$ 389,233      | \$ 535,502        | \$ 34,832            | \$ -              |



# Wilson Elementary School



**Address:** 801 Wilson St.  
Costa Mesa, CA 92627  
**Telephone:** 949.515.6995  
**Grades:** TK-6  
**Website:** [wilson.nmusd.us](http://wilson.nmusd.us)

*All Wilson Elementary students will achieve academic and personal success as they become responsible and productive lifelong learners.*

Wilson Elementary School, home to over 350 students from preschool through sixth grade, boasts a committed and compassionate staff along with robust academic and social-emotional behavioral programs. Our overarching vision is to guide every Wilson Elementary student toward academic and social-emotional triumph, nurturing them into responsible, lifelong learners. The cornerstone of our mission is to deliver a high-quality, comprehensive education that resonates meaningfully with each student, reinforcing the principle that, at Wilson, "kids come first."

Central to our ethos is a learning environment rooted in top-tier instruction and social-emotional support. Prioritizing positive, collaborative relationships among teachers and students, we ensure academic and social-emotional success through social-emotional Tier 1 lessons, as well as small group and personalized counseling support. Operating under the Positive Behavioral Interventions and Supports (PBIS) framework, students are recognized for embodying ROARs values (Respect, Ownership, positive Attitude, and Safety), alongside positive character traits such as empathy, self-confidence, and integrity.

Grade-level teams engage in Purposeful Learning Teams (PLT), fostering a culture where teachers consistently review data results, share expertise, and collaborate to enhance student achievement and Social Emotional Learning (SEL). Teachers receive professional development centered on best practices in English Language Arts and Mathematics, as well as Integrated and Designated English Language Development and SEL. A dedicated support team augments classroom instruction, delivering Tier 2 Intervention through our Response to Intervention model, offering targeted early intervention and reading support for Grades K-2 students, and focused assistance for Grades 3-6 in English Language Development and mathematics.

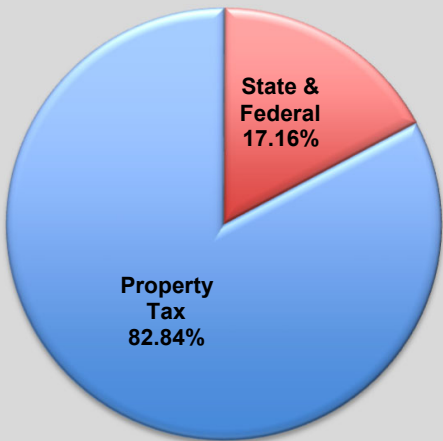
Beyond academics, our students partake in music, science, and physical education, with upper-grade students honing leadership skills through participation in the Wilson Student Leadership. This dynamic council spearheads service-learning projects, spirit weeks, and the weekly Wildcat Rally. As a 1:1 Chromebook school, we seamlessly integrate technology into the curriculum. Additional opportunities for growth abound, including after-school enrichment classes such as musical theater, dance, sports, STEM, and robotics.

Parents are integral partners in our community, engaging through the English Learner Advisory Committee (ELAC), School Site Council (SSC), and Positive Parenting Classes offered by Grupo Crecer and Disciplina Positiva. Various parent education classes cover topics ranging from technology and literacy to positive discipline, and mental health. Throughout the year, PTA and school-sponsored events like Back-to-School Night, Open House, Trunk or Treat, and instructional-focused presentations provide platforms for both student and parent involvement. At Wilson Elementary, we are dedicated to fostering a thriving community where each student's potential is realized, and families actively contribute to the journey of learning and growth. "A Wildcat ROARs with Success!"

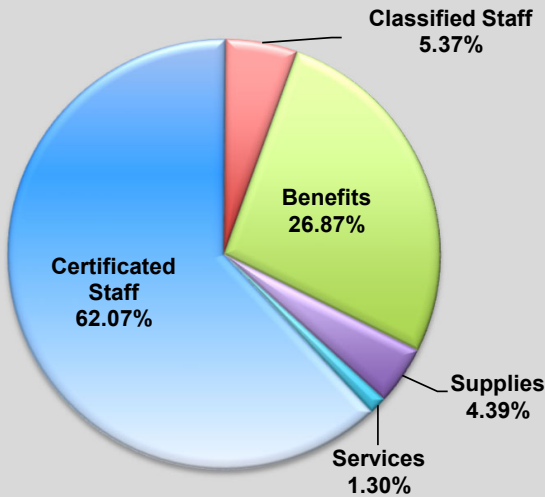
| Facts                  |                               |
|------------------------|-------------------------------|
| Date Built:            | 1957                          |
| Number of Bldgs.:      | 10                            |
| Raw Land Acreage:      | 8.92 acres                    |
| Square Footage Bldgs.: | 56,678                        |
| Site Capacity:         | 723<br>CSR Adj. core capacity |
| Cafeteria:             | Yes                           |
| Library:               | Yes                           |
| Labs:                  | 1 Science                     |
| Classrooms:            | 22 Original, 15 Relocatables  |

# Wilson Elementary School

2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



|                          |                   |                                   |
|--------------------------|-------------------|-----------------------------------|
| State & Fed<br>\$534,921 | LCFF<br>\$621,151 | Schl-Cnnctd Donations<br>\$29,252 |
|--------------------------|-------------------|-----------------------------------|

Site Expenditures

|                       | General Fund        |                     | State & Federal   |                   | School-Connected Org |                   |
|-----------------------|---------------------|---------------------|-------------------|-------------------|----------------------|-------------------|
|                       | 2024-25<br>EA       | 2025-26<br>Budget   | 2024-25<br>EA     | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary   | \$ 1,809,546        | \$ 1,906,041        | \$ 345,163        | \$ 396,040        | \$ -                 | \$ -              |
| Classified Salary     | 203,185             | 199,271             | -                 | -                 | -                    | -                 |
| Benefits              | 848,575             | 892,865             | 126,179           | 103,617           | -                    | -                 |
| Supplies              | 29,717              | 26,323              | 7,356             | 136,635           | 28,024               | -                 |
| Services              | 49,680              | 48,276              | 56,223            | -                 | 1,228                | -                 |
| <b>Total Expenses</b> | <b>\$ 2,940,703</b> | <b>\$ 3,072,776</b> | <b>\$ 534,921</b> | <b>\$ 636,292</b> | <b>\$ 29,252</b>     | <b>\$ -</b>       |

# Woodland Elementary School



**Address:** 2025 Garden Ln.  
Costa Mesa, CA 92627  
**Telephone:** 949.515.6945  
**Grades:** TK-2  
**Website:** [woodland.nmusd.us](http://woodland.nmusd.us)

***Woodland Elementary School's vision is to provide students with a safe and nurturing school environment that enables all students to learn to their maximum potential.***

Located on the east side of Costa Mesa in the Newport-Mesa Unified School District, this unique campus serves approximately 400 students in Transitional Kindergarten, Kindergarten, and 1<sup>st</sup> Grade. It is one of only two campuses in N-MUSD to exclusively serve primary students. Our students bring a diversity of ethnicities and socioeconomic levels, and blend together to form one learning community. In addition to our general education classrooms, the campus houses three Applied Behavior Analysis classrooms for students with moderate to severe needs. Valuing the school's diversity for the rich environment it provides, our dedicated teachers, involved parents, and members of the community work together to provide a challenging, well-balanced academic program that meets the needs of all Woodland students.

Each morning, students are greeted by staff as they enter the schoolyard, which is surrounded by colorful murals highlighting the building blocks of Coach Wooden's Pyramid of Success. In addition to weaving social-emotional learning onto our campuses and into the classrooms, school assemblies, celebrations, and spirit days serve to unite the school population.

To help each student reach academic goals, teachers and support staff analyze data, discuss and share best practices, participate in professional development, and establish individual and school-wide goals. State-of-the-art technology is integrated throughout the curriculum, with Kindergarten and

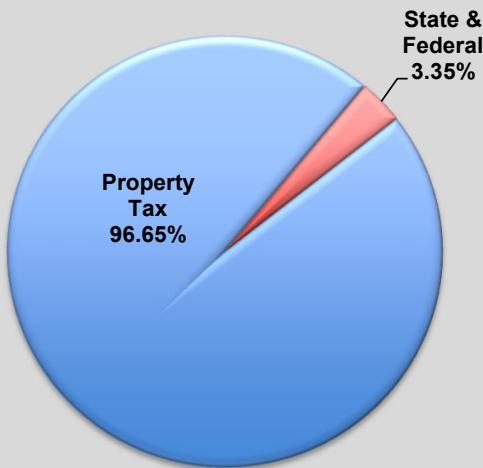
1<sup>st</sup> Grade students having 1:1 access to technology devices to support their learning in all subjects. Students participate in music, PE, library, dance, and science programs. In addition to the district-provided resources, the Parent Faculty Organization (PFO) and the school foundation (We Love STEM) raise funds to support academic and enrichment opportunities.

Community involvement is valued, and Woodland provides a variety of opportunities for students and families to gather in and outside of the regular school day by engaging in flag decks, family fun nights, school carnivals, skate nights, and book fairs, to name a few. By learning and working together, we believe our students can become lifelong learners who possess the ability to be thoughtful problem-solvers and responsible citizens. Woodland Elementary is a GREAT place to learn!

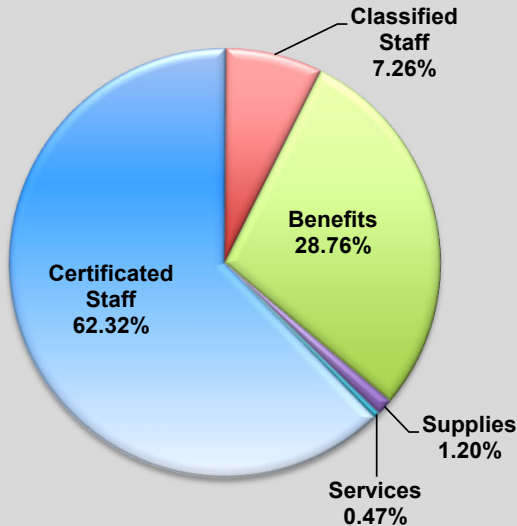
| Facts                  |                               |
|------------------------|-------------------------------|
| Date Built:            | 1963                          |
| Number of Bldgs.:      | 23                            |
| Raw Land Acreage:      | 7.78 acres                    |
| Square Footage Bldgs.: | 37,715                        |
| Site Capacity:         | 550<br>CSR Adj. core capacity |
| Cafeteria:             | Yes                           |
| Library:               | Yes                           |
| Labs:                  | 1 Science                     |
| Classrooms:            | 19 Original, 12 Relocatables  |

# Woodland Elementary School

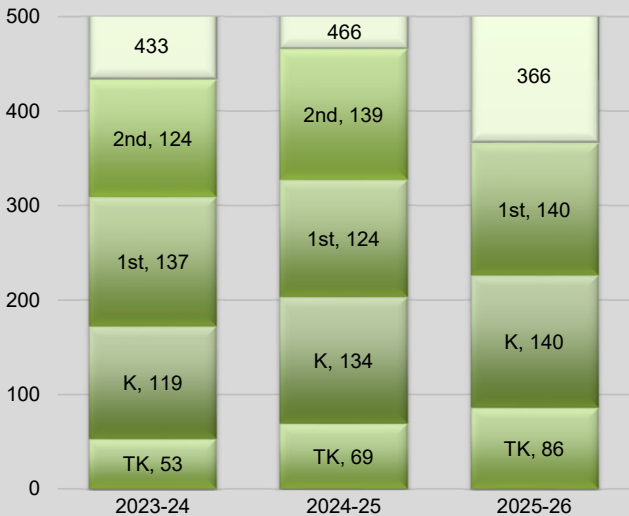
2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



Schl-Cnnctd Donations  
\$125,553

LCFF  
\$237,155

State & Fed  
\$30,934

Site Expenditures

|                     | General Fund  |                   | State & Federal |                   | School-Connected Org |                   |
|---------------------|---------------|-------------------|-----------------|-------------------|----------------------|-------------------|
|                     | 2024-25<br>EA | 2025-26<br>Budget | 2024-25<br>EA   | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary | \$ 3,022,330  | \$ 2,465,712      | \$ 19,105       | \$ 113,924        | \$ 41,596            | \$ -              |
| Classified Salary   | 275,379       | 300,396           | -               | -                 | -                    | -                 |
| Benefits            | 1,390,930     | 1,190,448         | 9,055           | -                 | 5,514                | -                 |
| Supplies            | 32,036        | 25,224            | -               | 24,606            | 48,296               | -                 |
| Services            | 22,299        | 19,250            | 2,774           | -                 | 30,147               | -                 |
| Total Expenses      | \$ 4,742,974  | \$ 4,001,030      | \$ 30,934       | \$ 138,530        | \$ 125,553           | \$ -              |

# Ensign Intermediate School



**Address:** 2000 Cliff Dr.  
Newport Beach, CA 92663  
**Telephone:** 949.515.6910  
**Grades:** 7-8  
**Website:** [ensign.nmusd.us](http://ensign.nmusd.us)

*“Every student, Every day,  
Engaged in learning.”*

Ensign Intermediate School is named after Horace Ensign, who became the first principal-teacher in the school system in 1949. The school is located at 2000 Cliff Drive in the city of Newport Beach and serves approximately 862 students in grades 7 and 8. During the 2024-2025 school year, 10.6% of the student population was designated as English learners. The school represents a rich diversity of languages, cultures, socioeconomic levels, and communities.

Ensign Intermediate School draws the majority of students from five elementary schools. Three schools are located in the city of Newport Beach (Mariners, Newport Heights, and Newport Elementary), and two schools are located in the city of Costa Mesa (Whittier and Kaiser). Students from Davis and Rea Elementary Schools also attend Ensign. The vast majority of 8<sup>th</sup>-grade students matriculate to Newport Harbor High School.

Ensign has a tradition of academic excellence and a wide variety of programs to support students in meeting the expectations of a rigorous standards and skills-based curriculum. Students at Ensign focus on becoming writers and critical thinkers across all disciplines. Our academic programs include AVID; intervention in reading, writing, and mathematics; and designated English Language Development for English learners. Students have the opportunity to take elective courses in the visual and performing arts, music, fine arts, foreign language, and the sciences and technology. Career and Technical Education (CTE) exploratory courses in robotics and programming, and human anatomy are also included in the elective options. Ensign offers special education services in specialized academic instruction, co-taught sections in general education settings. Student academics are supported

through both an online tutoring platform and an after-school tutoring program on campus.

Ensign offers a variety of extracurricular activities. Currently, there are around 20 active clubs sponsored by teachers and staff members that meet regularly. The Ensign Associated Student Body (ASB) hosts a variety of student activities and events on campus to foster school spirit. ASB plays an important role in providing feedback and a student voice, as well as opportunities for leadership. Ensign school culture committee and PBIS program encourage the core values of kindness, respect, and perseverance for all students through student orientation and student recognition events throughout the school year.

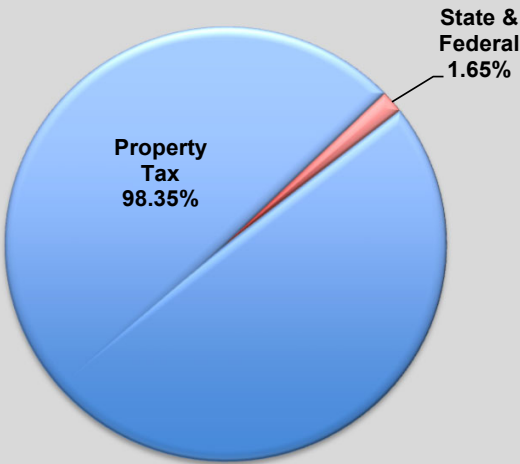
Ensign also has a rich tradition of athletic excellence. Team sports for males and females are available at both 7<sup>th</sup> and 8<sup>th</sup> grades; this program includes volleyball, basketball, golf, soccer, cross country, and track and field. The major goal of our extra-curricular program is to involve as many students as possible, enabling them to have a positive school experience and to develop positive relationships with adults and peers on campus.

| Facts                  |                                 |
|------------------------|---------------------------------|
| Date Built:            | 1949                            |
| Number of Bldgs.:      | 21                              |
| Raw Land Acreage:      | 12.10 acres                     |
| Square Footage Bldgs.: | 70,800                          |
| Site Capacity:         | 1,433<br>CSR Adj. core capacity |
| Cafeteria:             | Yes                             |
| Library:               | Yes                             |
| Labs:                  | 2 Science                       |
| Classrooms:            | 48 Original, 7 Relocatables     |

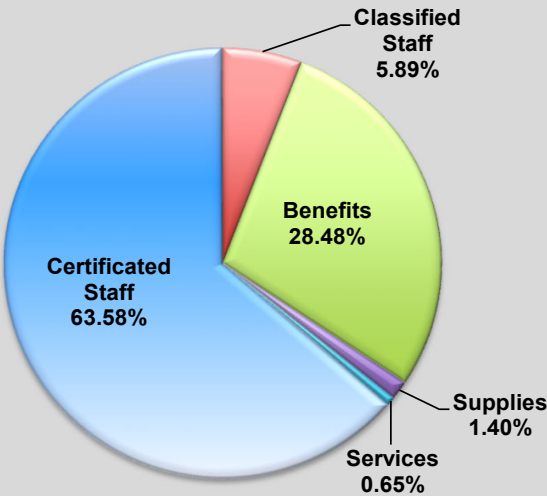


# Ensign Intermediate School

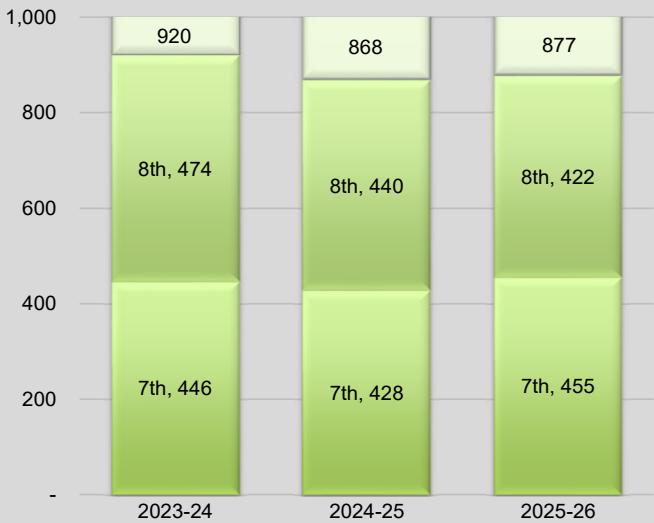
2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



Schl-Cnnctd Donations  
\$39,652

State & Fed  
\$329,238

LCFF,  
\$393,045

Site Expenditures

|                     | General Fund  |                   | State & Federal |                   | School-Connected Org |                   |
|---------------------|---------------|-------------------|-----------------|-------------------|----------------------|-------------------|
|                     | 2024-25<br>EA | 2025-26<br>Budget | 2024-25<br>EA   | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary | \$ 5,791,299  | \$ 5,778,415      | \$ 217,640      | \$ 105,150        | \$ 14,913            | \$ -              |
| Classified Salary   | 543,377       | 544,690           | 13,000          | -                 | 9,524                | -                 |
| Benefits            | 2,626,073     | 2,635,664         | 88,596          | -                 | 3,505                | -                 |
| Supplies            | 61,556        | 82,013            | 8,062           | 47,984            | 7,986                | -                 |
| Services            | 59,360        | 59,945            | 1,940           | -                 | 3,724                | -                 |
| Capital             | -             | -                 | -               | -                 | -                    | -                 |
| Total Expenses      | \$ 9,081,665  | \$ 9,100,727      | \$ 329,238      | \$ 153,134        | \$ 39,652            | \$ -              |

# TeWinkle Middle School



**Address:** 3224 California St.  
Costa Mesa, CA 92626  
**Telephone:** 714.424.7965  
**Grades:** 7-8  
**Website:** [tewinkle.nmusd.us](http://tewinkle.nmusd.us)

*Our mission at TeWinkle Middle School, is to empower students to succeed academically, socially, and emotionally in an engaging, inclusive environment. Through innovative teaching, high standards, and community support, we foster critical thinking, creativity, and a passion for lifelong learning, preparing students to thrive as engaged, responsible global citizens.*

The vision for TeWinkle Middle School is to empower all students to thrive in a diverse, evolving world through innovation and collaboration. We foster curiosity, resilience, critical thinking, and lifelong learning, ensuring every student is supported to lead with integrity and make a positive impact their community

TeWinkle teachers and staff actively collaborate to refine the school’s vision, mission, and philosophy, ensuring they remain dynamic and relevant. Professional development is aligned with school goals, which are assessed annually to drive continuous improvement. Community engagement is a cornerstone of our decision-making process, with PTA, ELAC, School Site Council, and Estancia Zone Parent Advisory meetings serving as platforms for open dialogue. These meetings provide opportunities for families, educators, and community members to share insights, offer feedback, and bring community concerns to the attention of the principal and leadership team, fostering a culture of transparency and shared leadership.

Teachers work collaboratively in Purposeful Learning Teams through content teams, grade-level teams, and across core curricular content areas. Dialogue with cross curriculum teachers expand interaction among all curricular areas. We acknowledge that the most effective instruction in middle school emphasizes academic integrity while building a positive rapport with all students. Our school has a special spirit! We want our students, parents, and teachers to invest in the team effort of academic excellence. Teachers develop innovative strategies to reach all students. The result is a responsive, student-focused curriculum that adapts and improves to support student success.

Ongoing professional development meetings are scheduled during our late start on Wednesday morning. Students start school at 9:24 a.m., and teachers are in workshops and training from 8:00 a.m. to 9:15 a.m. Teachers collaborate in grade-level, subject-area, interdisciplinary, and school-wide teams to plan and share insights. Ongoing assessments provide valuable data on student growth, guiding instruction and improvement. To ensure students are well-prepared for high school, our staff collaborates with Estancia High School to align curriculum and best practices.

TeWinkle fosters alignment and coherence across all courses through collaborative planning and professional growth. Site-coordinated training keeps staff informed, while ongoing dialogue encourages teachers to refine strategies and implement impact programs. Together, we create a cohesive and enriching middle school experience.

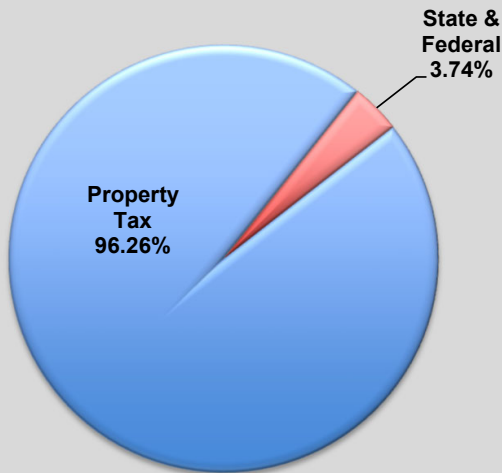
### Facts

|                               |                               |
|-------------------------------|-------------------------------|
| <b>Date Built:</b>            | 1964                          |
| <b>Number of Bldgs.:</b>      | 9                             |
| <b>Raw Land Acreage:</b>      | 19.97 acres                   |
| <b>Square Footage Bldgs.:</b> | 83,146                        |
| <b>Site Capacity:</b>         | 915<br>CSR Adj. core capacity |
| <b>Cafeteria:</b>             | Yes                           |
| <b>Library:</b>               | Yes                           |
| <b>Labs:</b>                  | 4 Science, 1 PLTW             |
| <b>Classrooms:</b>            | 38 Original                   |

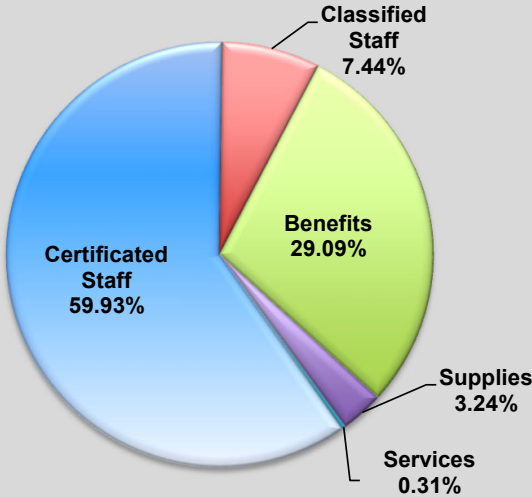


# TeWinkle Middle School

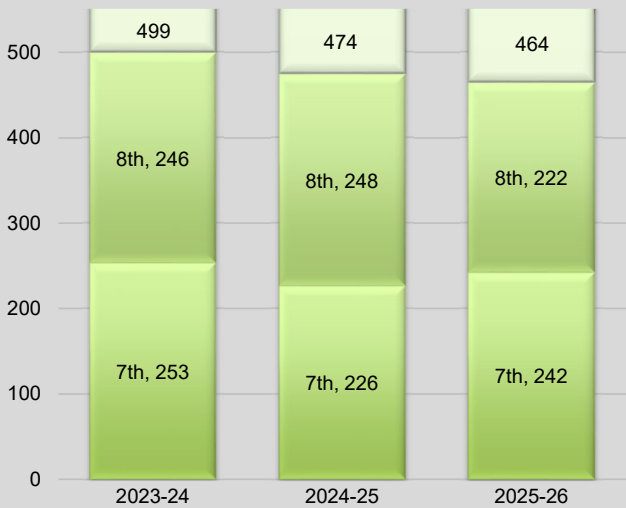
2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



State & Fed \$304,343      LCFF \$315,824      Schl-Cnnctd Donations \$90,589

Site Expenditures

|                     | General Fund  |                   | State & Federal |                   | School-Connected Org |                   |
|---------------------|---------------|-------------------|-----------------|-------------------|----------------------|-------------------|
|                     | 2024-25<br>EA | 2025-26<br>Budget | 2024-25<br>EA   | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary | \$ 3,645,223  | \$ 3,610,208      | \$ 177,739      | \$ 93,381         | \$ -                 | \$ -              |
| Classified Salary   | 453,560       | 459,539           | 5,324           | -                 | 28,214               | -                 |
| Benefits            | 1,789,442     | 1,797,729         | 75,623          | -                 | 786                  | -                 |
| Supplies            | 55,913        | 62,767            | 11,009          | 137,454           | 45,801               | -                 |
| Services            | 25,454        | 19,032            | 34,648          | -                 | 15,788               | -                 |
| Total Expenses      | \$ 5,969,592  | \$ 5,949,275      | \$ 304,343      | \$ 230,835        | \$ 90,589            | \$ -              |

# Corona del Mar Middle / High School



**Address:** 2101 Eastbluff Dr.  
Newport Beach, CA 92660  
**Telephone:** 949.515.6000  
**Grades:** 7-12  
**Website:** [cdm.nmusd.us](http://cdm.nmusd.us)

*It shall be the shared responsibility of CdM MS/HS educators, administrators, and parents to enable students to become lifelong learners with the ability and desire to think critically, act thoughtfully and ethically, communicate effectively, and positively influence a rapidly changing, diverse world. The school community will provide each student with opportunities to expand to the fullest potential of his/her creative, intellectual, social, emotional, and physical capabilities by assisting each student in becoming a contributing, responsible member of his/her family, school, community, country, and the world.*

Corona del Mar (CdM) provides quality education to over 2,100 students in Grades 7-12. The school has earned multiple honors, including being named a California Distinguished School in 1988, 1996, 2007, and 2023. College Board recognizes Corona del Mar High School as an AP Honors Gold status for its number of students, number of tests, and AP scores of 3 or higher.

In 2024, CdM graduated 370 students, with **98%** continuing their education at colleges and universities. The school has a strong academic track record, with **86%** of college-bound students completing the University of California A-G requirements, well above the state average of **32%**. Additionally, more than **85%** of students take the SAT or ACT, compared to the state average of **29%**.

CdM offers two Signature Academies to provide focused study paths for students. The Performing Arts and Multimedia Academy (PAMA) allows students passionate about art, choral music, dance, drama, or instrumental music to further develop their talents. The Academy of Global Studies (AGS) helps students build global awareness and become biliterate in languages such as French, Mandarin, or Spanish. In addition, Corona del Mar offers Career Technology Education (CTE) pathways for specific industry sectors and career pathways – including Engineering Design, Design, Animation, Visual and Media Arts, and Stage Technology.

The school works closely with N-MUSD leadership to implement State Standards and the Next Generation Science Standards in all science classes. Teachers utilize various assessments and technology to shape

curriculum decisions, ensuring students receive the best educational experience. This collaboration extends beyond the classroom by incorporating community resources into the curriculum to enhance learning.

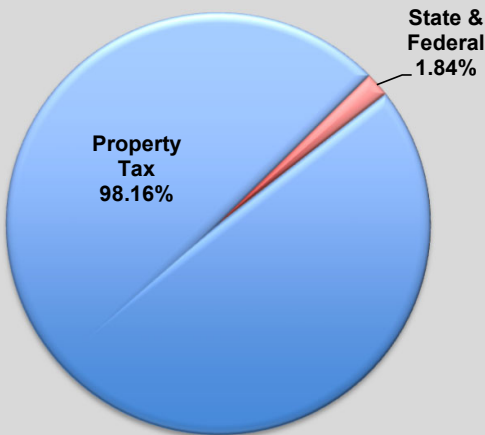
A key factor in CdM's success is the strong support from the parent community. The PTA plays an active role in school activities and organizes fundraising events like the Home Tour to support school programs. The Corona del Mar Foundation raises funds for STEM programs, the Learning Resource Center, athletic facilities renovations, community liaison, and college/career counseling.

CdM's educational philosophy focuses on lifelong learning, fostering a culture of empathy, integrity, and respect. Through shared decision-making, the school community works together to create lasting improvements and provides comprehensive instruction that empowers students to become responsible, engaged, and resilient individuals.

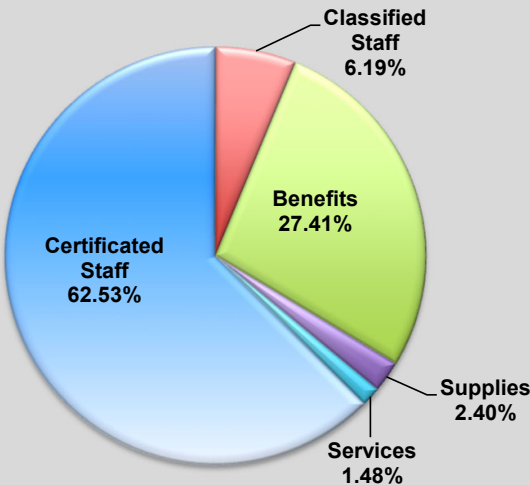
| Facts                  |                                |
|------------------------|--------------------------------|
| Date Built:            | 1962                           |
| Number of Bldgs.:      | 14                             |
| Raw Land Acreage:      | 8.92 acres                     |
| Square Footage Bldgs.: | 56,678                         |
| Site Capacity:         | 2500<br>CSR Adj. core capacity |
| Cafeteria:             | Yes                            |
| Library:               | Yes                            |
| Labs:                  | 14 Science                     |
| Classrooms:            | 97 Original                    |

# Corona del Mar Middle/High School

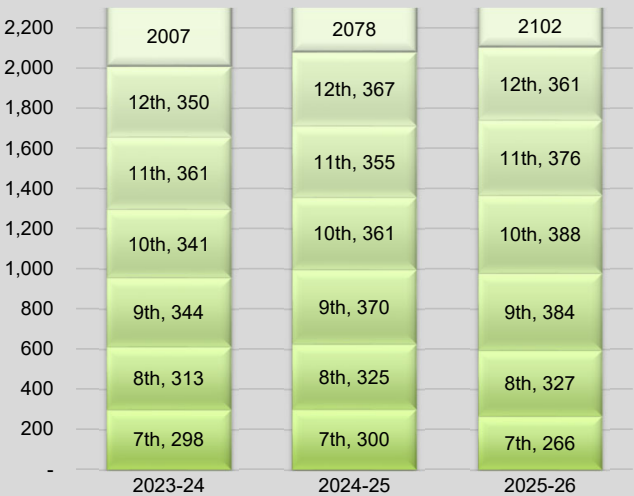
2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



Schl-Cnnctd Donations \$327,923      LCFF \$8,117      State & Fed \$472,544

Site Expenditures

|                     | General Fund  |                   | State & Federal |                   | School-Connected Org |                   |
|---------------------|---------------|-------------------|-----------------|-------------------|----------------------|-------------------|
|                     | 2024-25<br>EA | 2025-26<br>Budget | 2024-25<br>EA   | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary | \$ 12,661,308 | \$ 12,389,044     | \$ 249,826      | \$ 306,496        | \$ 47,334            | \$ -              |
| Classified Salary   | 1,234,980     | 1,256,284         | 60,000          | -                 | 155,138              | -                 |
| Benefits            | 5,604,241     | 5,548,916         | 106,524         | 16,453            | 20,619               | -                 |
| Supplies            | 449,646       | 436,228           | 21,392          | 50,391            | 54,496               | -                 |
| Services            | 323,132       | 299,850           | 675             | -                 | 42,558               | -                 |
| Capital             | 10,423        | -                 | 34,127          | -                 | 7,778                | -                 |
| Total Expenses      | \$ 20,283,730 | \$ 19,930,322     | \$ 472,544      | \$ 373,340        | \$ 327,923           | \$ -              |

# Costa Mesa Middle / High School



**Address:** 2650 Fairview Rd.  
Costa Mesa, CA 92626  
**Telephone:** 714.424.8700  
**Grades:** 7-12  
**Website:** [cmhs.nmusd.us](http://cmhs.nmusd.us)

***All Costa Mesa Middle School-High School Students will be prepared, upon graduation, to excel in the college and/or career of their choice.***

Costa Mesa Middle / High School strives to provide each student with an equal opportunity to achieve excellence, to graduate with a quality education, and to contribute to a diverse community as a confident and responsible member of society. The schools serve students in Grades 7-12, assisting in the transition from middle school to high school. The Costa Mesa Middle / High School campus is located on the corner of Fairview Road and Arlington Street, directly across from Orange Coast College (OCC). The college's close proximity allows students the flexibility of concurrent enrollment in several courses, including arts, foreign languages, and higher-level mathematics. Directly behind the athletic fields is Coastline Regional Occupational Program's (ROP) Presidio campus, which offers vocational classes to students in Grades 10-12.

Costa Mesa Middle / High School serves approximately 1,800 ethnically and academically diverse students. The ethnic composition of the school is approximately 17% Anglo, 6% Asian, 69% Hispanic, 2% Filipino, 3% Pacific Islander, and 3% African American.

Costa Mesa Middle / High School offers a block schedule with a late start anchor day that has all eight periods on Monday and four periods per day during block days. Costa Mesa Middle / High School is staffed with a student/teacher ratio of 30:1.

Costa Mesa Middle / High School cares about promoting student agency and empowers student voice through an instructional focus on Eliciting and Responding to Student Thinking. Students are exposed to an innovative and rigorous education that fosters a culture of college and career readiness. Costa Mesa offers nationally recognized Career Technical Education (CTE) curriculum for Grades 7-12, including Project Lead the

Way in engineering, Patient Care, Media Arts, Music Technology, and Childhood Development. Our competitive "MESA" Club (Math, Engineering, and Science Achievement) and STEM class are unique to Costa Mesa and the only ones of their kind in the district. Additionally, the MESA Club has placed first numerous times in local and state competitions.

Costa Mesa Middle / High School offers co-curricular and extracurricular activities that reflect students' academic and social interests. Programs such as Academic Decathlon, MESA, The Arts, ACE Academy, DELTA Academy, Athletics, the Associated Student Body, and service clubs provide students with opportunities for both personal and academic growth.

In addition to these programs, Costa Mesa Middle / High School has technology infused throughout the curriculum. In 2020, our campus transitioned to 1:1 Chromebooks for every student in Grades 7-12.

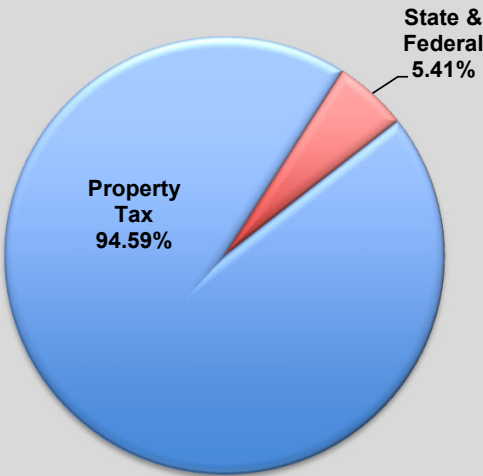
Costa Mesa Middle / High School fosters a well-rounded educational experience that prepares students for success beyond the classroom.

## Facts

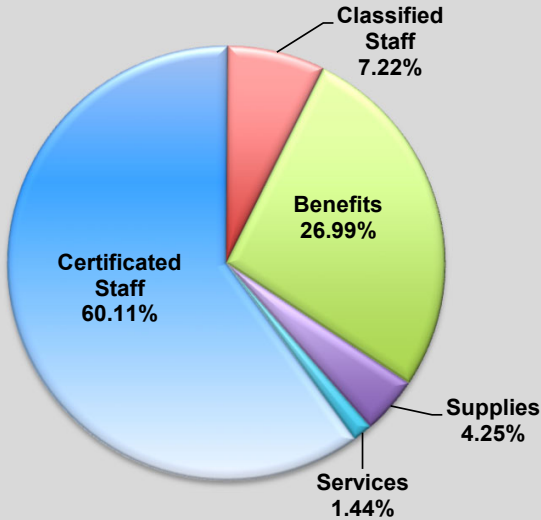
|                               |                                 |
|-------------------------------|---------------------------------|
| <b>Date Built:</b>            | 1958                            |
| <b>Number of Bldgs.:</b>      | 15                              |
| <b>Raw Land Acreage:</b>      | 49.45 acres                     |
| <b>Square Footage Bldgs.:</b> | 208,942                         |
| <b>Site Capacity:</b>         | 2,245<br>CSR Adj. core capacity |
| <b>Cafeteria:</b>             | Yes                             |
| <b>Library:</b>               | Yes                             |
| <b>Labs:</b>                  | 8 Science, 1 TV Studio          |
| <b>Classrooms:</b>            | 79 Original                     |

# Costa Mesa Middle/High School

2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



State & Fed  
\$925,344

LCFF  
\$323,065

Schl-Cnnctd Donations  
\$268,481

Site Expenditures

|                     | General Fund  |                   | State & Federal |                   | School-Connected Org |                   |
|---------------------|---------------|-------------------|-----------------|-------------------|----------------------|-------------------|
|                     | 2024-25<br>EA | 2025-26<br>Budget | 2024-25<br>EA   | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary | \$ 10,757,597 | \$ 10,659,279     | \$ 542,577      | \$ 474,050        | \$ 7,201             | \$ -              |
| Classified Salary   | 1,319,114     | 1,336,741         | 138,817         | -                 | 59,896               | -                 |
| Benefits            | 4,945,002     | 4,939,750         | 232,518         | 58,972            | 5,675                | -                 |
| Supplies            | 279,492       | 318,045           | 4,317           | 469,105           | 158,256              | -                 |
| Services            | 255,246       | 265,962           | 7,115           | -                 | 12,231               | -                 |
| Capital             | -             | -                 | -               | -                 | 25,222               | -                 |
| Total Expenses      | \$ 17,556,451 | \$ 17,519,777     | \$ 925,344      | \$ 1,002,127      | \$ 268,481           | \$ -              |



# Estancia High School



|            |  |
|------------|--|
| Address:   | 2323 Placentia Ave.<br>Costa Mesa, CA 92627              |
| Telephone: | 949.515.6500   |
| Grades:    | 9-12   |
| Website:   | <a href="http://estancia.nmusd.us">estancia.nmusd.us</a> |

*The mission of Estancia High School is to ensure that all students demonstrate high academic achievement and sustain successful post high school pursuits. To accomplish this mission, Estancia will maintain an ethical, nurturing, and challenging learning environment.*

The faculty and staff of Estancia High School collaborate with our parents and community to meet the needs of all our students. Our student body has just over 1,000 students and comes from a variety of socioeconomic and demographic backgrounds.

Estancia High School was granted a six-year accreditation by the Western Association of Schools and Colleges (WASC) through 2026 and was recognized by the state of California as a Distinguished School in 2024. The primary goal of Estancia High School is to ensure our students demonstrate college and career readiness for their post-secondary pursuits. Estancia High School has instituted a wide variety of programs that support this goal. Estancia offers a robust Advanced Placement Program, the Lyceum Academy, and an array of course offerings that meet the UC/CSU “A-G” entrance requirements. Estancia has a strong visual and performing arts department that offers courses in drama, music, ceramics, and visual arts such as drawing and painting. Four Career Technical Education Pathways are also accessible for students, including the Estancia Medical Academy, Project Lead the Way Engineering & Design Signature Academy, Construction Technology Pathway, and Digital Media Arts Pathway. Estancia also has a four-year AVID Program to assist students in meeting college requirements and attaining the necessary skills and habits for success in higher education. Estancia High School also offers a continuum of Special Education courses as well as English Language Development courses.

The Estancia High School staff is comprised of a collaborative and supportive faculty. Faculty members are committed to getting to know all of their students as learners and providing quality education they would want and expect for their own children. Faculty members welcome and encourage the parents’ involvement in their children’s learning. Parents can also support their child and our school by joining the PTSA, our English Learners Advisory Committee (ELAC), or any of our booster programs.

The Estancia High School athletic program sponsors teams in 24 different CIF-recognized sports. Substantial investments have been made in recent years to improve athletic facilities on the Estancia High School campus. The football stadium has been re-turfed, a new 50-meter pool has opened, locker rooms and team rooms have been improved, and an all-sports classroom has been created. A new football complex and weight room are being designed.

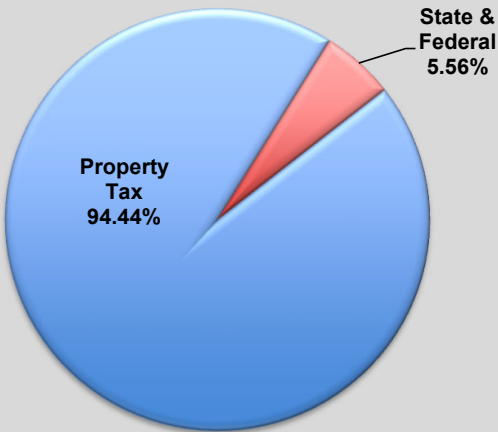
Significant improvements have been made to the Estancia High School campus in recent years. The Career Technical Education classrooms have all been remodeled with state-of-the-art equipment. A new performing arts theater opens in the fall of 2025.

Continuous attention is given to ensure that Estancia High School is a safe, clean, and orderly campus for students. District and school rules and regulations are made known to students and their parents through the Estancia High School Student-Parent Handbook. Estancia High School views itself as a small family of caring adults and students who receive the guidance and instruction they need to become responsible adult citizens, contributing positively and constructively to our society.

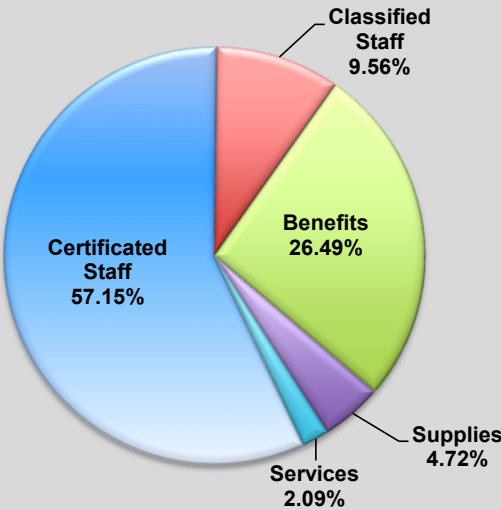
| Facts                  |                                 |
|------------------------|---------------------------------|
| Date Built:            | 1966                            |
| Number of Bldgs.:      | 2                               |
| Raw Land Acreage:      | 49.19 acres                     |
| Square Footage Bldgs.: | 221,576                         |
| Site Capacity:         | 2,295<br>CSR Adj. core capacity |
| Cafeteria:             | Yes                             |
| Library:               | Yes                             |
| Labs:                  | 8 Science                       |
| Classrooms:            | 77 Original                     |

# Estancia High School

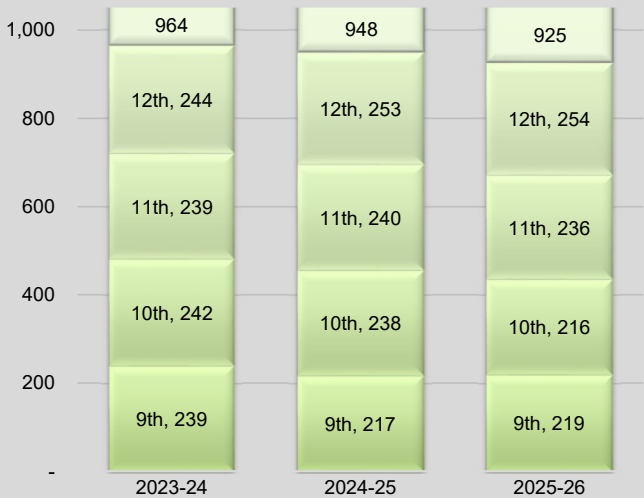
2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



State & Fed \$855,474      LCFF \$379,067      Schl-Cnnctd Donations \$141,554

Site Expenditures

|                       | General Fund         |                      | State & Federal   |                   | School-Connected Org |                   |
|-----------------------|----------------------|----------------------|-------------------|-------------------|----------------------|-------------------|
|                       | 2024-25<br>EA        | 2025-26<br>Budget    | 2024-25<br>EA     | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary   | \$ 5,959,331         | \$ 6,018,860         | \$ 488,194        | \$ 270,902        | \$ 12,657            | \$ -              |
| Classified Salary     | 1,069,753            | 1,052,256            | 117,200           | -                 | 4,380                | -                 |
| Benefits              | 2,891,696            | 2,864,705            | 248,580           | 50,982            | 3,273                | -                 |
| Supplies              | 156,293              | 229,257              | 500               | 289,990           | 52,646               | -                 |
| Services              | 223,142              | 229,688              | 1,000             | -                 | 68,598               | -                 |
| Capital               | 5,226                | -                    | -                 | -                 | -                    | -                 |
| <b>Total Expenses</b> | <b>\$ 10,305,441</b> | <b>\$ 10,394,766</b> | <b>\$ 855,474</b> | <b>\$ 611,874</b> | <b>\$ 141,554</b>    | <b>\$ -</b>       |



# Newport Harbor High School



|            |  |
|------------|--|
| Address:   | 600 Irvine Ave.<br>Newport Beach, CA 92663       |
| Telephone: | 949.515.6300                                     |
| Grades:    | 9-12   |
| Website:   | <a href="http://nhhs.nmusd.us">nhhs.nmusd.us</a> |

*Our Mission, Vision, and Belief, along with our ESLRs, were developed collaboratively and reflect the Newport Harbor High School shareholders' view of our educational priorities and goals. These principles are displayed throughout our school as a reminder of our purpose and priorities.*

Vision Statement (Long-term goal of Newport Harbor High School): Founded in 1930, fostered through a process of shared decision-making, the faculty and staff at Newport Harbor High School work closely to create a dynamic and challenging school environment.

Mission Statement (Short-term, daily goals of Newport Harbor High School): We believe all students will become productive and successful members of our global society by challenging each student to reach his or her academic and personal potential.

WE ARE:

- |                           |                        |
|---------------------------|------------------------|
| <b>S</b> - Scholarly      | <b>P</b> - Persistent  |
| <b>A</b> - Artistic       | <b>R</b> - Respectful  |
| <b>I</b> - Interconnected | <b>I</b> - Innovative  |
| <b>L</b> - Leaders        | <b>D</b> - Diligent    |
| <b>O</b> - Outstanding    | <b>E</b> - Enlightened |
| <b>R</b> - Responsible    |                        |

more closely with the entire student body. The school has a reputation for academic excellence and offers a wide range of academic and extracurricular programs, such as IB, AP, AVID, and an emerging IB Business program.

In addition, there is a well-developed ROP / career readiness program, including on-campus classes in culinary arts, that has won competitions on the state and national stages. The fine arts and performing arts programs are exceptionally strong, with award-winning choral and instrumental groups and a highly acclaimed drama production department. Athletics are also a major part of the school culture, with students competing in a wide range of sports. In short, Newport Harbor High School offers a well-rounded high school experience with excellent academic and extracurricular activities, affording students the opportunity to explore various interests and passions in a caring and nurturing atmosphere.

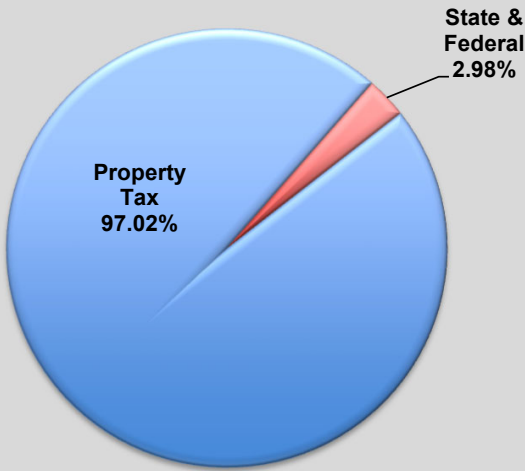
Newport Harbor High School (NHHS) is proud of its rich tradition as an outstanding school, confirmed by its designation as an International Baccalaureate School. Many NHHS graduates continue to reside in the area and watch as their children, grandchildren, and even great-grandchildren graduate.

Newport Harbor High School is the largest high school in the Newport-Mesa Unified School District, and as such, the faculty and staff are committed to meeting a wide range of student needs and working

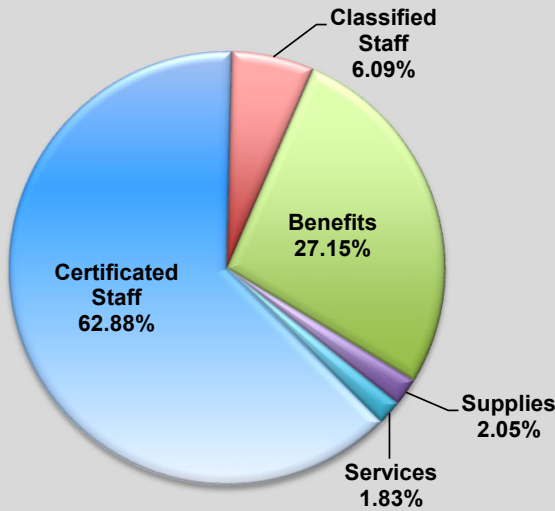
| Facts                  |  |
|------------------------|--|
| Date Built:            | 1930   |
| Number of Bldgs.:      | 15   |
| Raw Land Acreage:      | 43.54 acres  |
| Square Footage Bldgs.: | 244,676  |
| Site Capacity:         | 3,206<br>CSR Adj. core capacity  |
| Cafeteria:             | Yes  |
| Library:               | Yes  |
| Labs:                  | 12 Science, 1 Yearbook, 1 World<br>Language, 1 Photography, 1 Business |
| Classrooms:            | 97 Original  |

# Newport Harbor High School

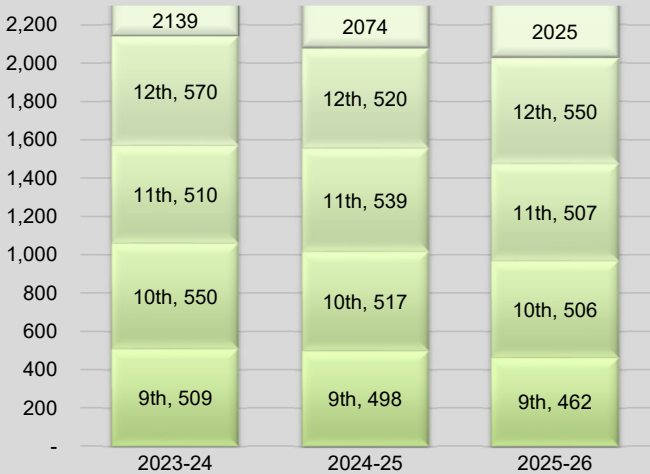
2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



Schl-Cnnctd Donations \$605,904      LCFF \$233,671      State & Fed, \$813,397

Site Expenditures

|                       | General Fund         |                      | State & Federal   |                   | School-Connected Org |                   |
|-----------------------|----------------------|----------------------|-------------------|-------------------|----------------------|-------------------|
|                       | 2024-25<br>EA        | 2025-26<br>Budget    | 2024-25<br>EA     | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary   | \$ 12,459,285        | \$ 12,350,748        | \$ 367,137        | \$ 513,635        | \$ 209,763           | \$ -              |
| Classified Salary     | 1,234,983            | 1,246,385            | 192,650           | -                 | 267,936              | -                 |
| Benefits              | 5,501,742            | 5,526,501            | 162,160           | 28,307            | 79,817               | -                 |
| Supplies              | 347,809              | 351,121              | 52,806            | 68,683            | 21,419               | -                 |
| Services              | 328,850              | 373,389              | 12,920            | -                 | 26,969               | -                 |
| Capital               | 3,081                | -                    | 25,724            | -                 | -                    | -                 |
| <b>Total Expenses</b> | <b>\$ 19,875,750</b> | <b>\$ 19,848,144</b> | <b>\$ 813,397</b> | <b>\$ 610,625</b> | <b>\$ 605,904</b>    | <b>\$ -</b>       |

# Early College High School



|            |  |
|------------|--|
| Address:   | 2990 Mesa Verde Drive East<br>Costa Mesa, CA 92626               |
| Telephone: | 714.424.7990   |
| Grades:    | 9-12   |
| Website:   | <a href="http://earlycollege.nmusd.us">earlycollege.nmusd.us</a> |

*Early College High School (ECHS) is a college preparatory educational program strategically designed to fulfill and exceed University of California "A-G" admission requirements. ECHS is the creation of a strong and influential college-bound culture with high expectations for all students. Average class sizes of 25 or less students provide a focus on personalization of instruction. A climate of high expectations and a strong academic culture prepares our graduates to be competitively eligible for admission to the University of California, California State University, and institutions of higher learning.*

Early College High School serves students in Grades 9-12 from all areas of the district. The campus is located at the corner of Baker Street and Mesa Verde Drive East, directly across the street from the Mesa Verde branch of the Orange County Library. ECHS was established in 2006 based on the principles of academic rigor, relevance, and relationships, which are powerful drivers for students to work hard and thrive when taking on serious intellectual challenges.

At ECHS, students can earn up to two years of transferable general education college units while in high school, tuition-free, through a partnership with Coastline College. The college classes offered at ECHS are part of IGETC (Intersegmental General Education Transfer Curriculum). The IGETC program is used by California Community Colleges to advise transfer students to fulfill lower-division general education requirements before transferring to a University of California, California State University, or out-of-state public or private university. Most of these college classes are on the ECHS campus during the school day. Students also have the ability to earn an Associate Degree through Coastline College in several areas of study. Students receive guidance from college and high school counselors, and there is additional tutoring support within the school day to allow them to work to their fullest potential. By the time they earn a high school diploma, our students will have taken many college courses.

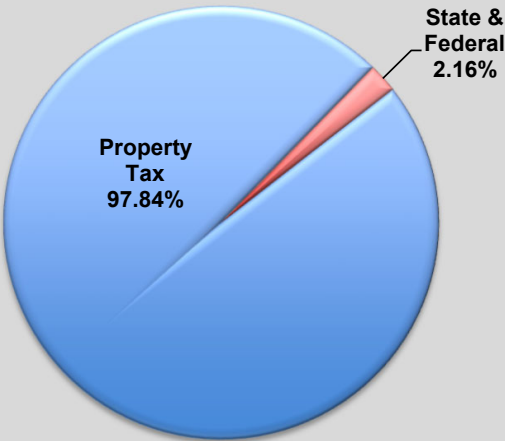
ECHS continually encourages and empowers students to develop a greater sense of confidence through inquiry-based learning and pride in their academic accomplishments. The curriculum includes

engaging learning experiences that help our students develop and apply their skills and knowledge through written and oral platforms. The ECHS approach to learning empowers students with critical thinking, creative, communicative, and collaborative skills for success in the classroom and beyond. Students also learn problem-solving skills and essential attributes to success in the global marketplace. Teachers at ECHS provide instruction through the lens of WICOR (Writing, Inquiry, Collaboration, Organization, Reading) as all teachers are AVID-trained and two-thirds of our student body are AVID students. The teachers at ECHS know their students well and are committed to a student-centered approach that supports and challenges everyone.

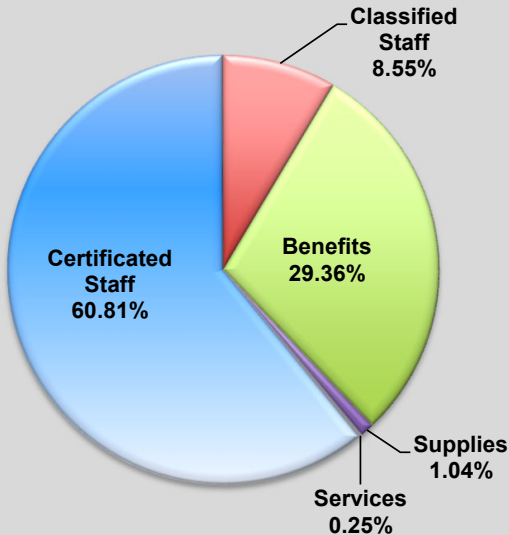
| Facts                  |                               |
|------------------------|-------------------------------|
| Date Built:            | 1960                          |
| Number of Bldgs.:      | 9                             |
| Raw Land Acreage:      | 10.35 acres                   |
| Square Footage Bldgs.: | 25,285                        |
| Site Capacity:         | 400<br>CSR Adj. core capacity |
| Cafeteria:             | Yes                           |
| Library:               | No                            |
| Labs:                  | 2 Science                     |
| Classrooms:            | 16 Original                   |

# Early College High School

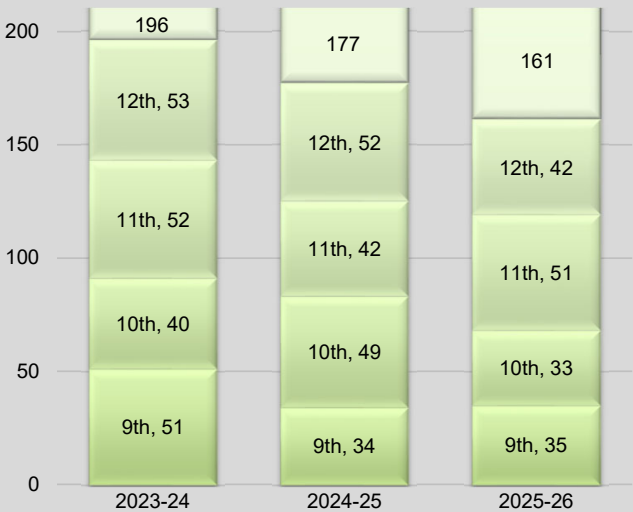
2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



State & Fed  
\$62,717

LCFF  
\$51,350

Schl-Cnnctd Donations  
\$43,880

Site Expenditures

|                     | General Fund  |                   | State & Federal |                   | School-Connected Org |                   |
|---------------------|---------------|-------------------|-----------------|-------------------|----------------------|-------------------|
|                     | 2024-25<br>EA | 2025-26<br>Budget | 2024-25<br>EA   | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary | \$ 1,557,046  | \$ 1,666,264      | \$ 36,183       | \$ 24,448         | \$ -                 | \$ -              |
| Classified Salary   | 215,282       | 237,728           | 4,000           | -                 | -                    | -                 |
| Benefits            | 789,342       | 789,830           | 8,341           | 26,386            | -                    | -                 |
| Supplies            | 17,138        | 19,596            | 1,993           | 9,200             | 42,839               | -                 |
| Services            | 8,950         | 7,010             | 12,200          | -                 | 1,041                | -                 |
| Total Expenses      | \$ 2,587,758  | \$ 2,720,428      | \$ 62,717       | \$ 60,034         | \$ 43,880            | \$ -              |

Alternative Education

# Back Bay High School



**Address:** 390 Monte Vista Ave.  
Costa Mesa, CA 92627  
**Telephone:** 949.515.6900  
**Grades:** 9-12  
**Website:** [backbay.nmusd.us](http://backbay.nmusd.us)

*At Back Bay High School, we strive to give our students the crucial knowledge essential to facilitate graduation from high school and the successful transition to a meaningful and rewarding post-high school future.*

Back Bay High School is the continuation high school for the Newport-Mesa Unified School District. Although we are small, we have the quality staff and facilities needed to be successful in our goal of helping students earn a high school diploma. Our staff includes a principal, assistant principal, counselor, psychologist, social workers, ROP representative, bilingual school community facilitator, and highly qualified and experienced teachers. We have a kitchen that serves hot food, a multipurpose room, a large athletic field, and clean and well-maintained facilities throughout our campus. Families are encouraged to join the PTSA, ELAC (English Learner Advisory Committee), and the School Site Council. Students may join ASB and participate in lunchtime sports and activities. We offer intramural sports, dance, photography, digital media arts, and we have a vegetable garden maintained by students.

Back Bay High School, which has earned the title of "Model Continuation High School" several times, as awarded by the State of California, serves approximately 300 students each year. Students attend daily from 8:30 a.m. until 3:00 p.m. and complete five or six one-hour classes. Students are referred to Back Bay for many reasons, but, by far, the number one reason is that they are behind in credits and need to recoup those credits in order to graduate. Students also enroll due to personal and family situations, a history of poor attendance, or a desire to change their high school environment.

Good attendance is mandatory at Back Bay. Because classes are small, students receive more individual attention than at comprehensive high schools. We

have an "open door" policy that allows students and their families to meet with an administrator or counselor almost immediately, rather than having to make an appointment for days hence. Students find that a small, nurturing campus is exactly what they need to move forward and attain their educational goals.

Students are encouraged to continue their education via attendance in college, ROP classes, or other post-K12 learning opportunities. Back Bay offers many scholarship opportunities as well as assistance with college or job applications, making a resume, meeting with career mentors, and more.

Students interested in attending Back Bay should speak with their counselor at their current school.

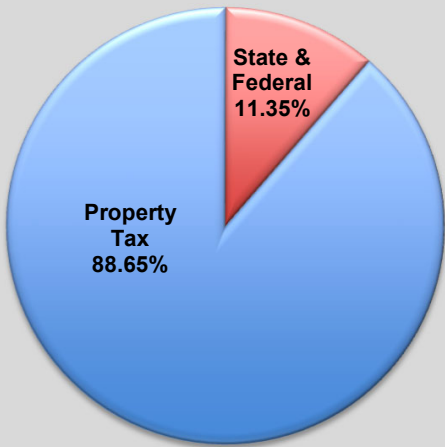
| Facts                  |                        |
|------------------------|------------------------|
| Date Built:            | 1954                   |
| Number of Bldgs.:      | 7                      |
| Raw Land Acreage:      | 6.25 acres             |
| Square Footage Bldgs.: | 25,680                 |
| Site Capacity:         | 428                    |
|                        | CSR Adj. core capacity |
| Cafeteria:             | Yes                    |
| Library:               | Yes                    |
| Labs:                  | 2 Science, 1 Spyder    |
| Classrooms:            | 17 Original            |



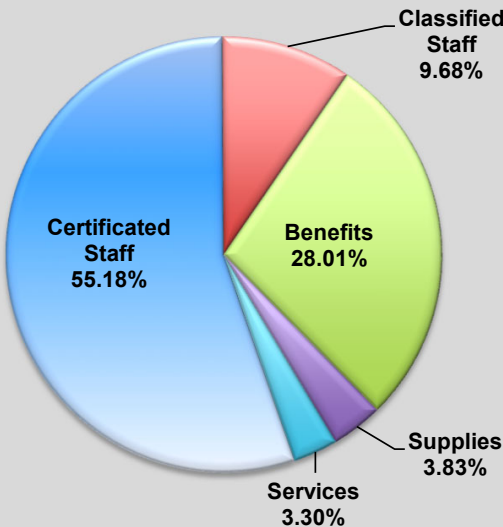
Alternative Education

# Back Bay High School

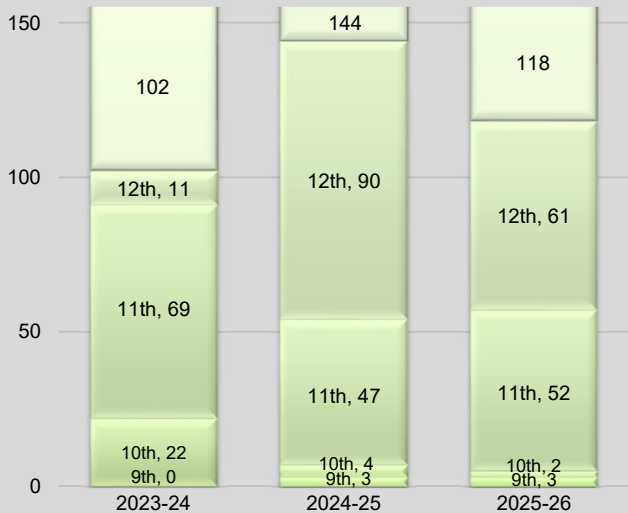
2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



| Source                | Amount    |
|-----------------------|-----------|
| State & Fed           | \$385,821 |
| LCFF                  | \$175,728 |
| Schl-Cnnctd Donations | \$10,314  |

Site Expenditures

|                     | General Fund  |                   | State & Federal |                   | School-Connected Org |                   |
|---------------------|---------------|-------------------|-----------------|-------------------|----------------------|-------------------|
|                     | 2024-25<br>EA | 2025-26<br>Budget | 2024-25<br>EA   | 2025-26<br>Budget | 2024-25<br>EA        | 2025-26<br>Budget |
| Certificated Salary | \$ 2,273,107  | \$ 2,245,447      | \$ 115,195      | \$ 171,462        | \$ -                 | \$ -              |
| Classified Salary   | 420,009       | 423,879           | 6,000           | -                 | -                    | -                 |
| Benefits            | 1,178,500     | 1,164,356         | 63,001          | 62,317            | -                    | -                 |
| Supplies            | 33,754        | 34,144            | 5,951           | 133,729           | 8,639                | -                 |
| Services            | 13,600        | 16,163            | 192,019         | 128,398           | 1,675                | -                 |
| Capital             | -             | -                 | 3,655           | -                 | -                    | -                 |
| Total Expenses      | \$ 3,918,970  | \$ 3,883,989      | \$ 385,821      | \$ 495,906        | \$ 10,314            | \$ -              |

Alternative Education

Monte Vista Independent Study School



|            |  |
|------------|--|
| Address:   | 1003 Presidio Square<br>Costa Mesa, CA 92626                 |
| Telephone: | 949.515.6690   |
| Grades:    | 7-12   |
| Website:   | <a href="http://montevista.nmusd.us">montevista.nmusd.us</a> |

*The Sky is the Limit*

Monte Vista Independent Study School is an alternate education option for students in Grades 7-12. This educational option is a mutually voluntary agreement within the N-MUSD attendance area to provide for students whose educational needs are met in an independent study format. Independent study is designed to respond to the student's unique needs, interests, and abilities. Students who participate in independent study have the same course and graduation requirements as comprehensive Newport-Mesa schools. Courses in independent study are of the same standards and rigor as the in-person equivalent.

Students at Monte Vista complete coursework at home through learning management systems and have a mandatory weekly meeting with their supervising teacher, who oversees their independent study coursework and proctor tests. Students have daily opportunities for support in the core content areas of math, science, social studies, world languages, and English-language arts.

Monte Vista Independent Study students work on their courses independently, meeting the specified due dates for each course. Students are provided with a weekly meeting day and time to be coordinated with the supervising teacher. Content support teachers are available daily, and each teacher will communicate their content support hours. There is no period bell schedule. Students are expected to work approximately one hour per subject per day in order to make academic progress. Some students may require more or less time, depending on their academic preparation and work habits.

Monte Vista Independent Study is an alternate format, not an alternate curriculum, and is designed to provide students with the academic preparation needed for a variety of post-secondary options. Students have access to core courses, a variety of electives, CTE, ROP, and Dual Enrollment classes in order to provide students with robust and quality learning experiences. Relevant courses at Monte Vista are CSU, UC, and NCAA approved.

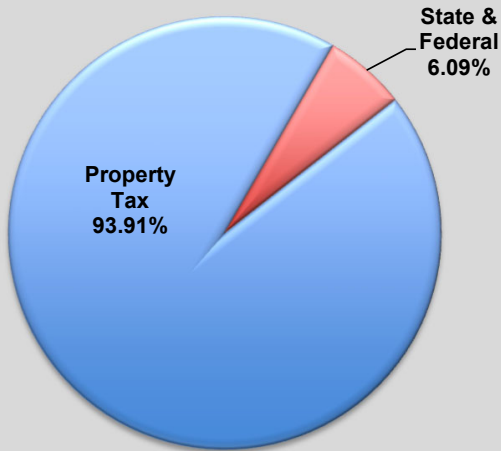
| Facts                  |                              |
|------------------------|------------------------------|
| Date Built:            | 1961                         |
| Number of Bldgs.:      | 2                            |
| Raw Land Acreage:      | 2.86 acres                   |
| Square Footage Bldgs.: | 6,257                        |
| Site Capacity:         | 23<br>CSR Adj. core capacity |
| Cafeteria:             | No                           |
| Library:               | No                           |
| Labs:                  | None                         |
| Classrooms:            | 2 Original                   |



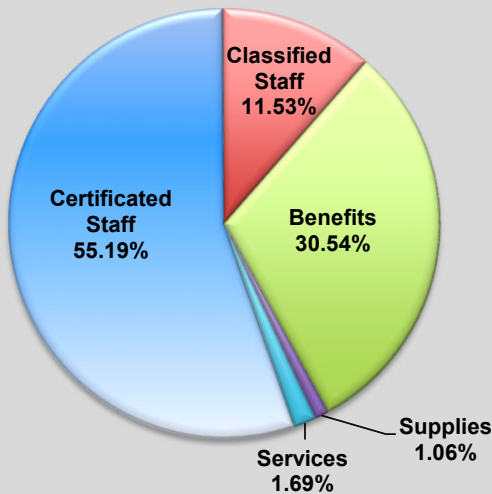
# Alternative Education

## Monte Vista High School

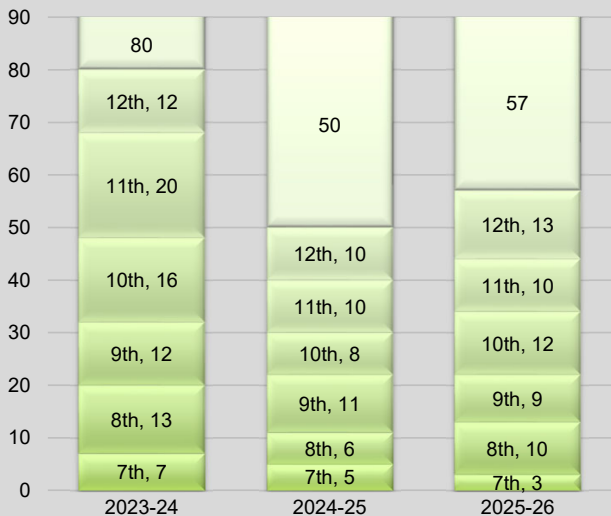
2025-26 Budget by Revenue Source



2025-26 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2024-25 Supplementary Support Dollar



LCFF \$10,726  
 State & Fed \$242,894  
 Schl-Cnnctd Donations \$5,651

Site Expenditures

|                       | General Fund        |                     | State & Federal   |                   | School-Connected Org |                |
|-----------------------|---------------------|---------------------|-------------------|-------------------|----------------------|----------------|
|                       | 2024-25 EA          | 2025-26 Budget      | 2024-25 EA        | 2025-26 Budget    | 2024-25 EA           | 2025-26 Budget |
| Certificated Salary   | \$ 1,353,434        | \$ 1,351,011        | \$ 98,566         | \$ 41,191         | \$ -                 | \$ -           |
| Classified Salary     | 171,953             | 244,268             | 43,860            | 46,626            | -                    | -              |
| Benefits              | 647,497             | 748,312             | 65,415            | 22,002            | -                    | -              |
| Supplies              | 18,382              | 15,873              | 232               | 10,802            | 2,504                | -              |
| Services              | 4,970               | 9,550               | 34,821            | 33,000            | 3,147                | -              |
| Capital               | -                   | -                   | -                 | -                 | -                    | -              |
| <b>Total Expenses</b> | <b>\$ 2,196,236</b> | <b>\$ 2,369,014</b> | <b>\$ 242,894</b> | <b>\$ 153,621</b> | <b>\$ 5,651</b>      | <b>\$ -</b>    |

## 2025-26 All Funds June Budget

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Newport-Mesa Unified School District - June 10, 2025

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## Investment Policy

### Investment Policy

#### Purpose

This policy is intended to provide guidelines for the prudent investment of the district's funds available for investment and outline the procedures for maximizing the efficiency of the district's cash management system. This policy applies to all financial assets, investment activity, and debt issues of the district, except deferred compensation and pension trust funds which shall be governed by applicable state and federal laws.

#### Policy Statement

It is the policy of the Newport-Mesa Unified School District (the "district") to invest public funds in a manner which will provide the maximum security of principal invested with secondary emphasis on achieving the highest yield while meeting the daily cash flow needs of the district. Further, it is the policy of the district that the district's investment and cash management program conform to all applicable federal and state statutes, district resolutions, and prudent money management practices governing the investment of public funds.

Accordingly, the district's investment and cash management program shall be guided by the following underlying principles:

1. To assure compliance with all federal, state, and local laws governing the investment of monies and issuance of debt.
2. To protect the principal monies of the district.
3. A high degree of liquidity commensurate with the district's daily cash flow requirements.
4. To generate investment income within the parameters of this policy.

#### Objectives

The district's investment objective shall be to maintain safety and liquidity while attempting to achieve a satisfactory yield. The district's cash management system shall provide accurate monitoring and forecasting of revenues and expenditures, thus enabling the district to invest funds to the fullest extent possible.

The criteria for selecting investments and the order of priority are:

1. Safety of Principal – Safety of principal is the foremost objective of the district. The safety and risk associated with an investment refers to the potential loss of principal, interest, or a combination of these amounts. Each investment transaction shall be undertaken in a manner that seeks to ensure the preservation of capital. The district shall only participate in those investments that are considered very safe.

The district shall seek to preserve principal by mitigating the two types of risk: credit risk and market risk.

Credit Risk is defined as the risk of loss due to failure of an issuer of a security. Credit risk shall be mitigated by investing in only very safe institutions and by diversifying the portfolio so that failure of any one issuer would not unduly harm the district's cash flow.

Market Risk is defined as the risk of market value fluctuations due to overall changes in the general level of interest rates. Market risk shall be mitigated by limiting the maximum maturity of any single investment to five years. Upon specific resolution of the Board of Education, the maximum maturity may exceed five years for funds designated for endowments funds from the proceeds of sale of district property and for funds from the proceeds of bond/certificate sales, provided withdrawals may be made at par for any purposes allowed in the bond documents.

2. Liquidity – Liquidity is the second most important objective of the district. The liquidity associated with an investment refers to the salability of the investment at any time with minimal risk of loss of principal or interest. The district shall maintain the degree of liquidity necessary to meet the district's daily cash needs.
3. Yield – Yield is the third most important objective. Yield is the potential dollar earnings an investment can provide. Yield is often referred to as the rate of return. The district's investment strategy shall be designed to attain a market-average rate of return throughout budgetary and economic cycles. The market average rate of return is defined as the average return of the three-month United States Treasury Bill. Whenever possible, and consistent with risk limitations as defined in this policy and prudent investment principles, the district shall seek to augment returns above the market average rate of return.

### Legal Constraints

The district's investment and cash management program shall be governed by and conform to all applicable federal and state statutes, district resolutions and prudent money management practices governing the investment of public funds. Specifically:

California *Education Code* Section 41001 - The district shall deposit all funds received or collected from any source into the Orange County Treasury, to be placed to the credit of the proper Fund of the district.

California *Education Code* Section 41015 - The district may invest all or part of funds in a Special Reserve Fund or any surplus monies not required for the immediate necessities of the district in any of the investments specified in California *Government Code* Sections 16430 or 53601. Special Reserve Funds are defined as those funds which the Board of Education has designated for capital outlay and other than capital outlay purposes where an accumulation over a period of fiscal years is desired.

### Prudent Investor Standard

When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, the district, its officers, and staff shall act with care, skill, prudence, and diligence under the circumstances then prevailing, specifically including but not limited to the general economic conditions and the anticipated needs of the district that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the district.

The district, its officers, and staff shall act in accordance with written procedures and this Investment Policy, exercise due diligence, shall report in a timely fashion and exercise appropriate action to control adverse developments. The standard of prudence to be used by the district, its officers and staff shall be the "prudent investor" standard (California *Probate Code* Section 16045 et seq.), which in substance states that:

“Investment shall be made with the judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.”

### **Authorized Investments**

The district shall deposit all funds received or collected from any source into the Orange County Treasury, except as provided for through the California Education Code. Those funds maintained in a Special Reserve Fund or any surplus funds not required for the immediate necessities of the district shall be available for investment (“funds available for investment”) consistent with the objectives stated above and under the conditions set forth in this policy.

The district shall limit its authorized investments to the following:

1. The Orange County Investment Pool established by the Orange County Treasurer for the benefit of local agencies. The district may invest up to one hundred percent (100%) of its funds available for investment in the Orange County Investment Pool.
2. The Local Agency Investment Fund established by the California State Treasurer for the benefit of local agencies. The district may invest up to one hundred percent (100%), but in no event more than twenty million dollars (\$20,000,000), of its funds available for investment in the Local Agency Investment Fund.
3. Investments of funds placed with the Orange County Investment Pool or the Local Agency Investment Fund may be placed in specific securities as authorized by the California Government Code. However, to the extent that the district directs funds to specific securities, those securities shall be limited to the following:
  - a. United States Treasury Securities - United States Treasury notes, bonds, bills, or certificates of indebtedness, for which the full faith and credit of the United States are pledged for the payment of principal and interest. The district may invest up to one hundred percent (100%) of its funds available for investment in this category of securities.
  - b. United States Government Agency Securities – Obligations, participations, or other instruments of and issued by a federal agency or a United States government-sponsored enterprise. The district may invest up to one hundred percent (100%) of its funds available for investment in this category of securities.
4. Money Market Funds, limited to the following:
  - a. For Note and Bond Proceeds, in accordance with section 53601(l) of the California Government Code and (i) when authorized by the indenture, (ii) the money market funds are Triple-A rated by Standard & Poor’s, and (iii) constitute no more than five percent (5%) of any one money market fund; and
  - b. For Other funds of the district, money market funds which meet the requirements of either section 53601(k) or 53635 (k) of the California Government Code provided that such funds are (i) Triple-A rated by at least two of either Standard & Poor’s, Moody’s, or Fitch, and (ii) constitute no more than five percent (5%) of any one money market fund.
5. For note and bond proceeds, an Investment Agreement or Funding Agreement (“Investment Agreement”) with domestic or foreign banks or corporations (or, in the case of a guaranteed corporation, the guarantor), the long-term debt is rated at least “AA” by Standard & Poor’s and “Aa” by Moody’s, provided that, by the terms of the investment agreement:

- a. The interest payments are to be made at times and in amounts as necessary to pay debt service on the bonds/certificates,
  - b. The invested funds are available for withdrawal, without penalty or premium, at any time upon not more than seven (7) days' notice for purposes outlined in the bond/certificate documents,
6. The district shall receive the opinion of domestic counsel that such investment agreement is legal, valid, binding, and enforceable upon the provider in accordance with its terms in form and substance acceptable and addressed to the district. In the case of a foreign bank, domestic and foreign counsel (home office) opinions will be required;
7. The Investment Agreement shall provide that if during its term (1) the provider's rating by either Standard & Poor's or Moody's falls below "AA-" or "Aa3", respectively, the provider shall, at its option, within ten (10) days of receipt of publication of such downgrade, either (i) collateralize the investment agreement by delivering or transferring in accordance with the applicable state and federal laws (other than by means of entries on the provider's books) to the district or a third party acting solely as agent therefore collateral free and clear of any third-party liens or claims, the market value of which collateral is maintained at levels and upon such conditions as would be acceptable to Standard and Poor's and Moody's to maintain an "A" rating in an "A" rated structured financing (with a market value approach with weekly valuations); or (ii) repay the principal of and accrued but unpaid interest on the invested funds; and further, (2) the provider's rating by either Standard & Poor's or Moody's with withdrawn or suspended or falls below "A-" or "A3", respectively, the provider must, unless otherwise directed by the district, within ten (10) days of receipt of publication of such downgrade, repay the principal of and accrued but unpaid interest on the invested funds, in either case, with no penalty or premium to the district.

Note: A collateralized Investment Agreement (which may be structured as a repurchase agreement) may be utilized by the district for the investment of proceeds for bond/certificate funds. However, the agreement will be subject to all of the terms of an Investment Agreement as described in this section, with a minimum initial collateral requirement of 103 percent of the principal amount of the deposit, valued weekly with delivery to an independent third party custodial agent. All other Investment Agreement requirements, including downgrade requirements, collateral delivery requirements, and legal opinions must be included in the transaction.

The use of investment agreements shall be limited by the district to the extent that the district's exposure to a single issuer will be limited to five (5) percent of the district's funds available for investment if such investment agreement is uncollateralized or twenty (20) percent of the district's funds available for investment if such investment agreement is collateralized.

Monies received from the sources or for the purposes listed below may be deposited in a bank or other financial institution. Monies so deposited shall be in an account or accounts fully covered by federal insurance. Bank accounts maintained outside of the County Treasury shall be limited to the following purposes:

- Cash Clearing
- Cafeteria
- Revolving Cash
- Scholarship Funds
- Self-Insurance Trust Funds
- Student Body Organizations



### **Investment Restrictions**

Borrowing for investment purposes is prohibited.

All investments shall be United States dollar denominated.

Securities which are downgraded below the minimum acceptable rating levels shall be reviewed by the Executive Director, Chief Financial Officer for possible sale within ten (10) days of receipt of publication or other notice of such downgrade.

Any investment transaction which is not in compliance with this policy will be reported to the Board of Education and the Investment Advisory Committee within ten (10) days. Any investment transaction which is not in compliance with this policy must be documented and approved in writing by the district Superintendent. Thereafter, the Superintendent or his/her designee shall take action to correct such matter as soon as practical.

### **Issuance of Debt**

The district shall not issue debt for the sole purpose of generating funds for investment. The district shall limit the issuance of debt for the purposes of meeting short-term cash flow needs and to fund capital projects.

When investing proceeds from the issuance of debt, the district shall limit such investments to those authorized investments identified in this policy. Should a trust agreement of a particular debt issued by the district be more restrictive than the district's policy on authorized investments, then the trust agreement will take precedence.

The district will take reasonable steps to ensure that any debt offerings issued by the district comply fully with all applicable state and federal securities laws. In connection with all debt offerings issued by the district, the district will retain bond counsel and disclosure counsel to review the offering materials prepared in connection with the debt offering to ensure that disclosures contained in offering materials comply with federal and state securities laws.

### **Performance Evaluation and Reporting**

The Chief Business Official shall submit quarterly and annual reports (in compliance with California *Government Code* Sections 53646) to the Board of Education, the Superintendent and the Investment Advisory Committee. These reports shall contain sufficient information to permit an informed outside reader to evaluate the performance of the district's investment and cash management program and shall be in compliance with applicable laws.

### **Investment Policy Review**

The district's investment policy shall be reviewed and approved annually by the Investment Advisory Committee and the Board of Education. The Investment Advisory Committee shall review any changes to the investment policy prior to such changes being adopted by the Board of Education.

**Ethics and Conflict of Interest**

The Superintendent and all district Business Services management staff shall refrain from personal business activity which could create a conflict with proper execution of the investment and cash management program, or which could impair the ability to execute impartial investment decisions. Material financial interests in financial institutions which conduct business with the district and material financial investment positions which could be related in a conflicting manner to the performance of the district's investment and cash management program shall be disclosed consistent with the State of California Statement of Economic Interests Disclosure (California *Government Code* Section 87306.5). Further, such disclosure shall be made to the district's independent (external) auditors and to the Investment Advisory Committee.

**Financial Professionals' Compliance with Investment Policy**

All outside investment advisors/managers, attorneys, and other financial professionals employed or retained by the Department and/or its representatives, including without limitation financial advisors, underwriters, bond counsel, and disclosure counsel, must review this policy and sign a statement of compliance confirming that they have reviewed this investment policy and will fully comply with these policies.

**Investment Advisory Committee**

The Board of Education shall establish an Investment Advisory Committee composed of the district staff and representatives of the community. The charge of the Investment Advisory Committee shall be as follows:

1. Prepare and submit, at least semi-annually, a written report advising the Board of Education on the following:
  - District's compliance with the district's Investment Policy
  - The results of the Committee's reviews and analyses
  - Any recommendations for changes in policy or practice
  - Any other activities or recommendations of the Committee
2. Annually review the district's Investment Policy to ensure the policy's consistency with the overall objectives of preservation of principal, liquidity, and yield, and its relevance to current law, financial and economic trends.
3. Conduct quarterly reviews to ensure compliance with the district's Investment Policy.
4. Conduct quarterly reviews of the district's cash management and investment strategy.
5. Conduct quarterly reviews of the Orange County Investment Pool and any other fund(s) in which the district has deposited monies. Such reviews shall consist of a review of the County of Orange Treasurer's Management Report.
6. Review preliminary official statements and related documents associated to proposed issuance of notes, financing structures and other debt by the district.
7. Conduct annual reviews of all audits issued by independent or internal auditors related to the Orange County Investment Pool and any other fund(s) in which the district has deposited monies.

## 2025-26 All Funds June Budget

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Newport-Mesa Unified School District - June 10, 2025

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# Salary Schedules

## 2025-26 All Funds June Budget

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Newport-Mesa Unified School District - June 10, 2025

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Newport-Mesa Unified School District  
Management Salary Schedule  
2024-2025

Posted in accordance with CCR 570.5 and CCR 571

| TITLE*                            | DAYS | RANGE | STEP 1    | STEP 2    | STEP 3    | STEP 4    | STEP 5    | STEP 6    |
|-----------------------------------|------|-------|-----------|-----------|-----------|-----------|-----------|-----------|
| Coordinator III                   | 224  | 6001  | \$129,431 | \$134,808 | \$139,992 | \$145,592 | \$151,416 | \$157,473 |
| Assistant Principal, Elementary   | 208  | 6002  | \$135,349 | \$140,763 | \$146,394 | \$152,250 | \$158,340 | \$164,674 |
| Assistant Principal, Intermediate | 213  | 6003  | \$141,374 | \$147,029 | \$152,910 | \$159,026 | \$165,387 | \$172,002 |
| Assistant Principal, Back Bay HS  | 213  | 6003  | \$141,374 | \$147,029 | \$152,910 | \$159,026 | \$165,387 | \$172,002 |
| Coordinator I                     | 224  | 6004  | \$145,761 | \$151,591 | \$157,655 | \$163,961 | \$170,519 | \$177,340 |
| Principal, Elementary             | 208  | 6005  | \$152,423 | \$158,520 | \$164,861 | \$171,455 | \$178,313 | \$185,446 |
| Assistant Principal, High School  | 218  | 6006  | \$153,547 | \$159,689 | \$166,077 | \$172,720 | \$179,629 | \$186,814 |
| Director III                      | 224  | 6007  | \$157,773 | \$164,084 | \$170,647 | \$177,473 | \$184,572 | \$191,955 |
| Principal, Back Bay HS            | 213  | 6008  | \$162,393 | \$168,889 | \$175,645 | \$182,671 | \$189,978 | \$197,577 |
| Principal, Monte Vista HS         | 213  | 6008  | \$162,393 | \$168,889 | \$175,645 | \$182,671 | \$189,978 | \$197,577 |
| Director II                       | 224  | 6009  | \$164,145 | \$170,711 | \$177,539 | \$184,641 | \$192,027 | \$199,708 |
| Principal, Intermediate           | 224  | 6010  | \$170,779 | \$177,610 | \$184,714 | \$192,103 | \$199,787 | \$207,778 |
| Director I                        | 224  | 6010  | \$170,779 | \$177,610 | \$184,714 | \$192,103 | \$199,787 | \$207,778 |
| Director                          | 224  | 6011  | \$177,677 | \$184,784 | \$192,175 | \$199,862 | \$207,856 | \$216,170 |
| Principal, High School            | 224  | 6011  | \$177,677 | \$184,784 | \$192,175 | \$199,862 | \$207,856 | \$216,170 |
| Administrative Director II        | 224  | 6013  | \$181,265 | \$188,516 | \$196,057 | \$203,899 | \$212,055 | \$220,537 |
| Administrative Director I         | 224  | 6014  | \$184,856 | \$192,250 | \$199,940 | \$207,938 | \$216,256 | \$224,906 |
| Administrative Director           | 224  | 6015  | \$192,324 | \$200,017 | \$208,018 | \$216,339 | \$224,993 | \$233,993 |
| Coordinator II                    | 224  | 6016  | \$134,661 | \$140,047 | \$145,649 | \$151,475 | \$157,534 | \$163,835 |
| Special Education Coordinator     | 215  | 6017  | \$154,463 | \$160,642 | \$167,068 | \$173,751 | \$180,701 | \$187,929 |
| Coordinator                       | 224  | 6018  | \$154,681 | \$160,868 | \$167,303 | \$173,995 | \$180,955 | \$188,193 |
| Principal, Early College HS       | 222  | 6019  | \$169,254 | \$176,024 | \$183,065 | \$190,388 | \$198,004 | \$205,924 |

|   |                   |  |                |
|---|-------------------|--|----------------|
| Administrative Director   | Admin Dir-6015    | Director, Special Education/SELPA                                      | Dir-6011       |
| Administrative Director I, Certificated Personnel                         | Admin Dir I-6014  | Director, Teaching and Learning Elementary                             | Dir-6011       |
| Administrative Director I, Classified Personnel                           | Admin Dir I-6014  | Director, Teaching and Learning Secondary                              | Dir-6011       |
| Administrative Director I, Elementary Education                           | Admin Dir I-6014  | Director, Transportation   | Dir-6011       |
| Administrative Director I, Personnel                                      | Admin Dir I-6014  | Coordinator, Child Welfare and Attendance                              | Coord-6018     |
| Administrative Director I, Secondary Education                            | Admin Dir I-6014  | Coordinator, Data System Support and Staff Development                 | Coord-6018     |
| Administrative Director I, Special Education                              | Admin Dir I-6014  | Coordinator, Early Childhood Education                                 | Coord-6018     |
| Administrative Director I, Student Services                               | Admin Dir I-6014  | Coordinator, Expanded Learning Opportunities Programs and Partnerships | Coord-6018     |
| Administrative Director II, Early Childhood Education                     | Admin Dir II-6013 | Coordinator, Student Services, Elementary                              | Coord-6018     |
| Administrative Director II, Facilities Development                        | Admin Dir II-6013 | Coordinator, Student Services, Secondary                               | Coord-6018     |
| Administrative Director II, Information Technology                        | Admin Dir II-6013 | Coordinator, Administrative Services                                   | Coord I-6004   |
| Administrative Director II, Maintenance and Operations                    | Admin Dir II-6013 | Assistant Director, Information Technology                             | Coord I-6004   |
| Administrative Director II, Special Projects                              | Admin Dir II-6013 | Coordinator II, Career Counseling                                      | Coord II-6016  |
| Director, Education Technology  | Dir-6011          | Coordinator II, Work-Based Learning                                    | Coord II-6016  |
| Director, Engagement, Partnership and Expanded Learning                   | Dir-6011          | Assistant Director, Maintenance and Operations                         | Coord III-6001 |
| Director, Fiscal  | Dir-6011          | Coordinator III, District Safety                                       | Coord III-6001 |
| Director, Health Services   | Dir-6011          | Coordinator III, Energy and Compliance                                 | Coord III-6001 |
| Director, Multilingual Programs   | Dir-6011          | Coordinator III, Purchasing and Contracts                              | Coord III-6001 |
| Director, Nutrition Services  | Dir-6011          | Facilities Analyst   | Coord III-6001 |
| Director, Continuous Improvement, Program Evaluation, Data and Assessment | Dir-6011          | Financial Analyst  | Coord III-6001 |
| Director, Purchasing and Warehouse  | Dir-6011          | Coordinator III, Nutrition Services                                    | Coord III-6001 |
| Director, Risk Management   | Dir-6011          | Coordinator, Special Education   | SE Coord-6017  |

\*Transportation designated by position as noted on the 2024-25 Transportation Allowance Sheet

\*Communication allowance: \$600/annually

| Executive Staff Contract Salaries  | Days | Salary    |  |
|--|------|-----------|--|
| Superintendent**   | 224  | \$418,747 | (Approved by Board of Ed September 17, 2024) |
| Assistant Superintendent, Achievement, Innovation and Continuous Improvement** | 224  | \$296,330 | (Approved by Board of Ed September 17, 2024) |
| Assistant Superintendent, Chief Human Resources Officer**                      | 224  | \$296,330 | (Approved by Board of Ed September 17, 2024) |
| Assistant Superintendent, Chief Business Official**                            | 224  | \$296,330 | (Approved by Board of Ed September 17, 2024) |
| Assistant Superintendent, Elementary Education Services**                      | 224  | \$296,330 | (Approved by Board of Ed September 17, 2024) |
| Assistant Superintendent, Secondary Education**                                | 224  | \$296,330 | (Approved by Board of Ed September 17, 2024) |
| Assistant Superintendent, Special Services**                                   | 224  | \$296,330 | (Approved by Board of Ed September 17, 2024) |
| Communications and Public Relations Officer**                                  | 224  | \$192,104 | (Approved by Board of Ed September 17, 2024) |

\*\*Transportation allowance \$650 per month/Communication allowance \$100 per month

7% COLA effective July 1, 2024

Salary increase approved by NMUSD Board of Education at its regularly scheduled meeting September 17, 2024



# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## Newport-Mesa Unified School District 2024-2025 Elementary Counselor/Teacher Salary Schedule

188 Days

Includes 7.0% COLA effective August 1, 2024

Salary schedule #44

|            | Column 1             | Column A               | Column B  | Column C              | Column D               | Column E  | Column F                           | Column G  |
|------------|----------------------|------------------------|-----------|-----------------------|------------------------|---|------------------------------------|---|
| Years/Step | Intern,<br>Emergency | BA+30 or<br>Credential | BA+45     | BA + 60 or<br>Masters | BA + 75 and<br>Masters | BA +75,<br>Masters and<br>**Ntnl Board<br>Certification | BA +75,<br>Masters &<br>*Doctorate | BA +75,<br>Masters,<br>*Doctorate, &<br>**Ntnl Board<br>Certification |
| 1          | \$66,494             | \$71,814               | \$77,200  | \$80,288              | \$83,500               | \$85,170  | \$86,840                           | \$88,510  |
| 2          | \$69,154             | \$74,687               | \$80,288  | \$83,500              | \$86,840               | \$88,577  | \$90,314                           | \$92,050  |
| 3          | \$71,920             | \$77,674               | \$83,500  | \$86,840              | \$90,314               | \$92,120  | \$93,927                           | \$95,732  |
| 4          | \$74,797             | \$80,781               | \$86,840  | \$90,314              | \$93,927               | \$95,805  | \$97,684                           | \$99,561  |
| 5          | \$77,789             | \$84,012               | \$90,314  | \$93,927              | \$97,684               | \$99,637  | \$101,591                          | \$103,543   |
| 6          | \$77,789             | \$87,372               | \$93,927  | \$97,684              | \$101,591              | \$103,622   | \$105,655                          | \$107,685   |
| 7          | \$77,789             | \$90,867               | \$97,684  | \$101,591             | \$105,655              | \$107,767   | \$109,881                          | \$111,992   |
| 8          | \$77,789             | \$94,502               | \$101,591 | \$105,655             | \$109,881              | \$112,078   | \$114,276                          | \$116,472   |
| 9          | \$77,789             | \$98,282               | \$105,655 | \$109,881             | \$114,276              | \$116,561   | \$118,847                          | \$121,131   |
| 10         | \$77,789             | \$102,213              | \$109,881 | \$114,276             | \$118,847              | \$121,223   | \$123,601                          | \$125,976   |
| 11         | \$77,789             | \$102,213              | \$114,276 | \$118,847             | \$123,601              | \$126,072   | \$128,545                          | \$131,015   |
| 12         | \$77,789             | \$102,213              | \$118,847 | \$123,601             | \$128,545              | \$131,115   | \$133,687                          | \$136,256   |
| 13         | \$77,789             | \$102,213              | \$118,847 | \$123,601             | \$128,545              | \$131,115   | \$133,687                          | \$136,256   |
| 14         | \$77,789             | \$102,213              | \$118,847 | \$123,601             | \$128,545              | \$131,115   | \$133,687                          | \$136,256   |
| 15         | \$77,789             | \$102,213              | \$118,847 | \$123,601             | \$128,545              | \$131,115   | \$133,687                          | \$136,256   |
| 16         | \$77,789             | \$102,213              | \$118,847 | \$128,545             | \$133,687              | \$136,360   | \$139,034                          | \$141,706   |
| 17         | \$77,789             | \$102,213              | \$118,847 | \$128,545             | \$133,687              | \$136,360   | \$139,034                          | \$141,706   |
| 18         | \$77,789             | \$102,213              | \$118,847 | \$128,545             | \$133,687              | \$136,360   | \$139,034                          | \$141,706   |
| 19         | \$77,789             | \$102,213              | \$118,847 | \$128,545             | \$133,687              | \$136,360   | \$139,034                          | \$141,706   |
| 20         | \$77,789             | \$102,213              | \$118,847 | \$133,687             | \$139,034              | \$141,814   | \$144,595                          | \$147,374   |
| 21         | \$77,789             | \$102,213              | \$118,847 | \$133,687             | \$139,034              | \$141,814   | \$144,595                          | \$147,374   |
| 22         | \$77,789             | \$102,213              | \$118,847 | \$133,687             | \$139,034              | \$141,814   | \$144,595                          | \$147,374   |
| 23         | \$77,789             | \$102,213              | \$118,847 | \$133,687             | \$139,034              | \$141,814   | \$144,595                          | \$147,374   |
| 24         | \$77,789             | \$102,213              | \$118,847 | \$139,034             | \$144,595              | \$147,487   | \$150,379                          | \$153,269   |
| 25         | \$77,789             | \$102,213              | \$118,847 | \$139,034             | \$144,595              | \$147,487   | \$150,379                          | \$153,269   |
| 26         | \$77,789             | \$102,213              | \$118,847 | \$139,034             | \$144,595              | \$147,487   | \$150,379                          | \$153,269   |
| 27         | \$77,789             | \$102,213              | \$118,847 | \$139,034             | \$144,595              | \$147,487   | \$150,379                          | \$153,269   |
| 28         | \$77,789             | \$102,213              | \$118,847 | \$139,034             | \$150,379              | \$153,386   | \$156,394                          | \$159,400   |

### ADDITIONAL ELEMENTS:

\*Doctorate will be limited to a degree in education or the specific teaching discipline

\*\*National Board certification from the National Board for Professional Teaching, Psychology, Behavioral Analysis, the National Board for Certified Counselors, or the National Board Certification for School Nurses.

\*\* National Board in relation to position (See Article 12)

BCLAD = \$1,500.00 per year

Hourly = \$50.35

Substitute (daily) = \$175.00 Long Term - \$185.00 Extended Long Term - \$200.00

(Effective November 10, 2021)

### EXPERIENCE:

Upon initial employment for all unit members hired after July 1, 2000, credit for service outside the District shall be allowed on the salary schedule at the rate of one(1) year for each year equivalent to 75% or more of a contract year of school employment in an accredited institution while serving under a preliminary or professional clear credential up to a maximum of 13 years.

Beginning the 2004-05 school year, upon initial employment of shortage area teachers (agreed upon by District and Federation), Special Ed. teachers, psychologists, and Language/Speech/Hearing specialists, the District will accept year for year service credit including years of service with an emergency permit.

### ACCEPTABILITY OF COLLEGE/UNIVERSITY UNITS:

(for initial placement)

Only upper division or graduate level course work (acceptable towards an advanced degree or credential) over and above the bachelors degree will be considered for initial placement.

Lower division coursework will be given in education and shortage areas within bachelors degree. Supporting transcripts for initial column placement must be submitted by the unit member within 45 days of the date of his/her employment.

### PROFESSIONAL GROWTH: (for current employees)

All Professional Growth Units must be approved by the Prof. Growth Committee in advance (pre-approved) of the unit member earning the units except for units sponsored by the District. Unit members shall be advanced on the salary schedule on the basis of approved educational and professional growth units, verified by transcript forms/or District approved verification forms, which the unit member completes beyond the requirements of the bachelors degree.

Certificated unit members may submit unit verification at any time. Units submitted during a month will be effective on the first day of the next month for salary placement purposes and shall be paid on the next regular payroll check at the end of the month.

Salary increase approved by NMUSD Board of Education at its regularly scheduled meeting on September 17, 2024



**Newport-Mesa Unified School District****2024-2025 Psychologist Salary Schedule**

191 Days

Includes 7.0% COLA effective August 1, 2024

Salary schedule #47

|            | Column 1 | Column A | Column B | Column C              | Column D               | Column E  | Column F                           | Column G   |
|------------|----------|----------|----------|-----------------------|------------------------|---|------------------------------------|--|
| Years/Step |          |          |          | BA + 60 or<br>Masters | BA + 75 and<br>Masters | BA +75,<br>Masters and<br>**Ntnl Board<br>Certification | BA +75,<br>Masters &<br>*Doctorate | BA +75,<br>Masters, &<br>**Ntnl Board<br>Certification |
| 1          |          |          |          | \$110,451             | \$114,648              | \$116,941   | \$119,234                          | \$121,527  |
| 2          |          |          |          | \$113,025             | \$117,319              | \$119,666   | \$122,012                          | \$124,359  |
| 3          |          |          |          | \$115,658             | \$120,053              | \$122,454   | \$124,855                          | \$127,257  |
| 4          |          |          |          | \$118,353             | \$122,850              | \$125,307   | \$127,764                          | \$130,222  |
| 5          |          |          |          | \$121,111             | \$125,712              | \$128,227   | \$130,741                          | \$133,256  |
| 6          |          |          |          | \$123,933             | \$128,641              | \$131,215   | \$133,787                          | \$136,361  |
| 7          |          |          |          | \$126,821             | \$131,638              | \$134,272   | \$136,904                          | \$139,538  |
| 8          |          |          |          | \$129,776             | \$134,705              | \$137,401   | \$140,094                          | \$142,789  |
| 9          |          |          |          | \$132,800             | \$137,844              | \$140,602   | \$143,358                          | \$146,116  |
| 10         |          |          |          | \$135,894             | \$141,056              | \$143,878   | \$146,698                          | \$149,521  |
| 11         |          |          |          | \$139,060             | \$144,343              | \$147,230   | \$150,116                          | \$153,005  |
| 12         |          |          |          | \$142,300             | \$147,706              | \$150,660   | \$153,614                          | \$156,570  |
| 13         |          |          |          | \$142,300             | \$147,706              | \$150,660   | \$153,614                          | \$156,570  |
| 14         |          |          |          | \$142,300             | \$147,706              | \$150,660   | \$153,614                          | \$156,570  |
| 15         |          |          |          | \$142,300             | \$147,706              | \$150,660   | \$153,614                          | \$156,570  |
| 16         |          |          |          | \$145,616             | \$151,148              | \$154,170   | \$157,193                          | \$160,218  |
| 17         |          |          |          | \$145,616             | \$151,148              | \$154,170   | \$157,193                          | \$160,218  |
| 18         |          |          |          | \$145,616             | \$151,148              | \$154,170   | \$157,193                          | \$160,218  |
| 19         |          |          |          | \$145,616             | \$151,148              | \$154,170   | \$157,193                          | \$160,218  |
| 20         |          |          |          | \$149,009             | \$154,670              | \$157,762   | \$160,856                          | \$163,951  |
| 21         |          |          |          | \$149,009             | \$154,670              | \$157,762   | \$160,856                          | \$163,951  |
| 22         |          |          |          | \$149,009             | \$154,670              | \$157,762   | \$160,856                          | \$163,951  |
| 23         |          |          |          | \$149,009             | \$154,670              | \$157,762   | \$160,856                          | \$163,951  |
| 24         |          |          |          | \$152,481             | \$158,274              | \$161,438   | \$164,604                          | \$167,771  |
| 25         |          |          |          | \$152,481             | \$158,274              | \$161,438   | \$164,604                          | \$167,771  |
| 26         |          |          |          | \$152,481             | \$158,274              | \$161,438   | \$164,604                          | \$167,771  |
| 27         |          |          |          | \$152,481             | \$158,274              | \$161,438   | \$164,604                          | \$167,771  |
| 28         |          |          |          | \$152,481             | \$161,962              | \$165,200   | \$168,439                          | \$171,680  |

**ADDITIONAL ELEMENTS:**

\*Doctorate will be limited to a degree in education or the specific teaching discipline

\*\*National Board certification from the National Board for Professional Teaching,

Psychology, Behavioral Analysis, the National Board for Certified Counselors, or the National Board Certification for School Nurses.

\*\* National Board in relation to position (See Article 12)

BCLAD = \$1,500.00 per year

Hourly = \$50.35

Substitute (daily) = \$175.00 Long Term - \$185.00 Extended Long Term - \$200.00

(Effective November 10, 2021)

**EXPERIENCE:**

Upon initial employment for all unit members hired after July 1, 2000, credit for service outside the District shall be allowed on the salary schedule at the rate of one(1) year for each year equivalent to 75% or more of a contract year of school employment in an accredited institution while serving under a preliminary or professional clear credential up to a maximum of 13 years.

Beginning the 2004-05 school year, upon initial employment of shortage area

teachers (agreed upon by District and Federation), Special Ed. teachers,

psychologists, and Language/Speech/Hearing specialists, the District will accept

year for year service credit including years of service with an emergency permit.

**ACCEPTABILITY OF COLLEGE/UNIVERSITY UNITS:**

(for initial placement)

Only upper division or graduate level course work (acceptable towards an advanced degree or credential) over and above the bachelors degree will be considered for initial placement.

Lower division coursework will be given in education and shortage areas within bachelors degree. Supporting transcripts for initial column placement must be submitted by the unit member within 45 days of the date of his/her employment

**PROFESSIONAL GROWTH: (for current employees)**

All Professional Growth Units must be approved by the Prof.

Growth Committee in advance (pre-approved) of the unit member earning the units except for units sponsored by the District.

Unit members shall be advanced on the salary schedule on the basis of approved educational and professional growth units,

verified by transcript forms/or District approved verification

forms, which the unit member completes beyond the requirements of the bachelors degree.

Certificated unit members may submit unit verification at any time

Units submitted during a month will be effective on the first day of

the next month for salary placement purposes and shall be paid

on the next regular payroll check at the end of the month.

# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## Newport-Mesa Unified School District

### 2024-2025 Program Specialist Salary Schedule

215 Days

Includes 7.0% COLA effective August 1, 2024

Salary schedule #48

|            | Column 1          | Column A            | Column B  | Column C           | Column D            | Column E                                       | Column F                     | Column G                                      |
|------------|-------------------|---------------------|-----------|--------------------|---------------------|--|------------------------------|---|
| Years/Step | Intern, Emergency | BA+30 or Credential | BA+45     | BA + 60 or Masters | BA + 75 and Masters | BA +75, Masters and **Ntnl Board Certification | BA +75, Masters & *Doctorate | BA +75, Masters, & **Ntnl Board Certification |
| 1          | N/A               | \$88,239            | \$94,857  | \$98,651           | \$102,597           | \$104,649                                      | \$106,701                    | \$108,753                                     |
| 2          |                   | \$91,769            | \$98,651  | \$102,597          | \$106,701           | \$108,835                                      | \$110,969                    | \$113,103                                     |
| 3          |                   | \$95,440            | \$102,597 | \$106,701          | \$110,969           | \$113,188                                      | \$115,408                    | \$117,627                                     |
| 4          |                   | \$99,258            | \$106,701 | \$110,969          | \$115,408           | \$117,716                                      | \$120,024                    | \$122,332                                     |
| 5          |                   | \$103,228           | \$110,969 | \$115,408          | \$120,024           | \$122,425                                      | \$124,825                    | \$127,225                                     |
| 6          |                   | \$107,357           | \$115,408 | \$120,024          | \$124,825           | \$127,322                                      | \$129,818                    | \$132,314                                     |
| 7          |                   | \$111,651           | \$120,024 | \$124,825          | \$129,818           | \$132,415                                      | \$135,011                    | \$137,607                                     |
| 8          |                   | \$116,117           | \$124,825 | \$129,818          | \$135,011           | \$137,712                                      | \$140,411                    | \$143,111                                     |
| 9          |                   | \$120,762           | \$129,818 | \$135,011          | \$140,411           | \$143,220                                      | \$146,027                    | \$148,835                                     |
| 10         |                   | \$125,592           | \$135,011 | \$140,411          | \$146,027           | \$148,949                                      | \$151,868                    | \$154,788                                     |
| 11         |                   | \$125,592           | \$140,411 | \$146,027          | \$151,868           | \$154,907                                      | \$157,943                    | \$160,980                                     |
| 12         |                   | \$125,592           | \$146,027 | \$151,868          | \$157,943           | \$161,103                                      | \$164,261                    | \$167,419                                     |
| 13         |                   | \$125,592           | \$146,027 | \$151,868          | \$157,943           | \$161,103                                      | \$164,261                    | \$167,419                                     |
| 14         |                   | \$125,592           | \$146,027 | \$151,868          | \$157,943           | \$161,103                                      | \$164,261                    | \$167,419                                     |
| 15         |                   | \$125,592           | \$146,027 | \$151,868          | \$157,943           | \$161,103                                      | \$164,261                    | \$167,419                                     |
| 16         |                   | \$125,592           | \$146,027 | \$157,943          | \$164,261           | \$167,547                                      | \$170,831                    | \$174,116                                     |
| 17         |                   | \$125,592           | \$146,027 | \$157,943          | \$164,261           | \$167,547                                      | \$170,831                    | \$174,116                                     |
| 18         |                   | \$125,592           | \$146,027 | \$157,943          | \$164,261           | \$167,547                                      | \$170,831                    | \$174,116                                     |
| 19         |                   | \$125,592           | \$146,027 | \$157,943          | \$164,261           | \$167,547                                      | \$170,831                    | \$174,116                                     |
| 20         |                   | \$125,592           | \$146,027 | \$164,261          | \$170,831           | \$174,249                                      | \$177,664                    | \$181,081                                     |
| 21         |                   | \$125,592           | \$146,027 | \$164,261          | \$170,831           | \$174,249                                      | \$177,664                    | \$181,081                                     |
| 22         |                   | \$125,592           | \$146,027 | \$164,261          | \$170,831           | \$174,249                                      | \$177,664                    | \$181,081                                     |
| 23         |                   | \$125,592           | \$146,027 | \$164,261          | \$170,831           | \$174,249                                      | \$177,664                    | \$181,081                                     |
| 24         |                   | \$125,592           | \$146,027 | \$170,831          | \$177,664           | \$181,219                                      | \$184,771                    | \$188,324                                     |
| 25         |                   | \$125,592           | \$146,027 | \$170,831          | \$177,664           | \$181,219                                      | \$184,771                    | \$188,324                                     |
| 26         |                   | \$125,592           | \$146,027 | \$170,831          | \$177,664           | \$181,219                                      | \$184,771                    | \$188,324                                     |
| 27         |                   | \$125,592           | \$146,027 | \$170,831          | \$177,664           | \$181,219                                      | \$184,771                    | \$188,324                                     |
| 28         |                   | \$125,592           | \$146,027 | \$170,831          | \$184,771           | \$188,468                                      | \$192,162                    | \$195,857                                     |

#### ADDITIONAL ELEMENTS:

\*Doctorate will be limited to a degree in education or the specific teaching discipline

\*\*National Board certification from the National Board for Professional Teaching,

Psychology, Behavioral Analysis, the National Board for Certified Counselors, or the National Board Certification for School Nurses.

\*\* National Board in relation to position (See Article 12)

BCLAD = \$1,500.00 per year

Hourly = \$50.35

Substitute (daily) = \$175.00 Long Term - \$185.00 Extended Long Term - \$200.00

(Effective November 10, 2021)

#### EXPERIENCE:

Upon initial employment for all unit members hired after July 1, 2000, credit for service outside the District shall be allowed on the salary schedule at the rate of one(1) year for each year equivalent to 75% or more of a contract year of school employment in an accredited institution while serving under a preliminary or professional clear credential up to a maximum of 13 years.

Beginning the 2004-05 school year, upon initial employment of shortage area teachers (agreed upon by District and Federation), Special Ed. teachers, psychologists, and Language/Speech/Hearing specialists, the District will accept year for year service credit including years of service with an emergency permit.

#### ACCEPTABILITY OF COLLEGE/UNIVERSITY UNITS:

(for initial placement)

Only upper division or graduate level course work (acceptable towards an advanced degree or credential) over and above the bachelors degree will be considered for initial placement.

Lower division coursework will be given in education and shortage areas within bachelors degree. Supporting transcripts for initial column placement must be submitted by the unit member within 45 days of the date of his/her employment.

#### PROFESSIONAL GROWTH: (for current employees)

All Professional Growth Units must be approved by the Prof.

Growth Committee in advance (pre-approved) of the unit member earning the units except for units sponsored by the District.

Unit members shall be advanced on the salary schedule on the basis of approved educational and professional growth units, verified by transcript forms/or District approved verification forms, which the unit member completes beyond the requirements of the bachelors degree.

Certificated unit members may submit unit verification at any time.

Units submitted during a month will be effective on the first day of the next month for salary placement purposes and shall be paid on the next regular payroll check at the end of the month.

Salary increase approved by NMUSD Board of Education at its regularly scheduled meeting on September 17, 2024



**Newport-Mesa Unified School District****2024-2025 Secondary Counselors/Social Workers Salary Schedule****196 Days**

Includes 7.0% COLA effective August 1, 2024

Salary schedule #49

|            | Column 1             | Column A               | Column B  | Column C              | Column D               | Column E  | Column F                           | Column G  |
|------------|----------------------|------------------------|-----------|-----------------------|------------------------|---|------------------------------------|---|
| Years/Step | Intern,<br>Emergency | BA+30 or<br>Credential | BA+45     | BA + 60 or<br>Masters | BA + 75 and<br>Masters | BA +75,<br>Masters and<br>**Ntnl Board<br>Certification | BA +75,<br>Masters &<br>*Doctorate | BA +75,<br>Masters,<br>*Doctorate, &<br>**Ntnl Board<br>Certification |
| 1          | \$69,323             | \$74,869               | \$80,484  | \$83,703              | \$87,051               | \$88,792  | \$90,533                           | \$92,274  |
| 2          | \$72,096             | \$77,864               | \$83,703  | \$87,051              | \$90,533               | \$92,344  | \$94,154                           | \$95,965  |
| 3          | \$74,980             | \$80,979               | \$87,051  | \$90,533              | \$94,154               | \$96,038  | \$97,920                           | \$99,804  |
| 4          | \$77,979             | \$84,218               | \$90,533  | \$94,154              | \$97,920               | \$99,880  | \$101,837                          | \$103,796   |
| 5          | \$81,098             | \$87,587               | \$94,154  | \$97,920              | \$101,837              | \$103,875   | \$105,910                          | \$107,948   |
| 6          | \$81,098             | \$91,090               | \$97,920  | \$101,837             | \$105,910              | \$108,030   | \$110,146                          | \$112,266   |
| 7          | \$81,098             | \$94,734               | \$101,837 | \$105,910             | \$110,146              | \$112,351   | \$114,552                          | \$116,757   |
| 8          | \$81,098             | \$98,523               | \$105,910 | \$110,146             | \$114,552              | \$116,845   | \$119,134                          | \$121,427   |
| 9          | \$81,098             | \$102,464              | \$110,146 | \$114,552             | \$119,134              | \$121,519   | \$123,899                          | \$126,284   |
| 10         | \$81,098             | \$106,563              | \$114,552 | \$119,134             | \$123,899              | \$126,380   | \$128,855                          | \$131,335   |
| 11         | \$81,098             | \$106,563              | \$119,134 | \$123,899             | \$128,855              | \$131,435   | \$134,009                          | \$136,588   |
| 12         | \$81,098             | \$106,563              | \$123,899 | \$128,855             | \$134,009              | \$136,692   | \$139,369                          | \$142,052   |
| 13         | \$81,098             | \$106,563              | \$123,899 | \$128,855             | \$134,009              | \$136,692   | \$139,369                          | \$142,052   |
| 14         | \$81,098             | \$106,563              | \$123,899 | \$128,855             | \$134,009              | \$136,692   | \$139,369                          | \$142,052   |
| 15         | \$81,098             | \$106,563              | \$123,899 | \$128,855             | \$134,009              | \$136,692   | \$139,369                          | \$142,052   |
| 16         | \$81,098             | \$106,563              | \$123,899 | \$134,009             | \$139,369              | \$142,160   | \$144,944                          | \$147,734   |
| 17         | \$81,098             | \$106,563              | \$123,899 | \$134,009             | \$139,369              | \$142,160   | \$144,944                          | \$147,734   |
| 18         | \$81,098             | \$106,563              | \$123,899 | \$134,009             | \$139,369              | \$142,160   | \$144,944                          | \$147,734   |
| 19         | \$81,098             | \$106,563              | \$123,899 | \$134,009             | \$139,369              | \$142,160   | \$144,944                          | \$147,734   |
| 20         | \$81,098             | \$106,563              | \$123,899 | \$139,369             | \$144,944              | \$147,846   | \$150,742                          | \$153,643   |
| 21         | \$81,098             | \$106,563              | \$123,899 | \$139,369             | \$144,944              | \$147,846   | \$150,742                          | \$153,643   |
| 22         | \$81,098             | \$106,563              | \$123,899 | \$139,369             | \$144,944              | \$147,846   | \$150,742                          | \$153,643   |
| 23         | \$81,098             | \$106,563              | \$123,899 | \$139,369             | \$144,944              | \$147,846   | \$150,742                          | \$153,643   |
| 24         | \$81,098             | \$106,563              | \$123,899 | \$144,944             | \$150,742              | \$153,760   | \$156,772                          | \$159,789   |
| 25         | \$81,098             | \$106,563              | \$123,899 | \$144,944             | \$150,742              | \$153,760   | \$156,772                          | \$159,789   |
| 26         | \$81,098             | \$106,563              | \$123,899 | \$144,944             | \$150,742              | \$153,760   | \$156,772                          | \$159,789   |
| 27         | \$81,098             | \$106,563              | \$123,899 | \$144,944             | \$150,742              | \$153,760   | \$156,772                          | \$159,789   |
| 28         | \$81,098             | \$106,563              | \$123,899 | \$144,944             | \$156,772              | \$159,910   | \$163,043                          | \$166,181   |

**ADDITIONAL ELEMENTS:**

\*Doctorate will be limited to a degree in education or the specific teaching discipline

\*\*National Board certification from the National Board for Professional Teaching,

Psychology, Behavioral Analysis, the National Board for Certified Counselors, or the National Board Certification for School Nurses.

\*\* National Board in relation to position (See Article 12)

BCLAD = \$1,500.00 per year

Hourly = \$50.35

Substitute (daily) = \$175.00 Long Term - \$185.00 Extended Long Term - \$200.00

(Effective November 10, 2021)

**EXPERIENCE:**

Upon initial employment for all unit members hired after July 1, 2000, credit for service outside the District shall be allowed on the salary schedule at the rate of one(1) year for each year equivalent to 75% or more of a contract year of school employment in an accredited institution while serving under a preliminary or professional clear credential up to a maximum of 13 years.

Beginning the 2004-05 school year, upon initial employment of shortage area teachers (agreed upon by District and Federation), Special Ed. teachers, psychologists, and Language/Speech/Hearing specialists, the District will accept year for year service credit including years of service with an emergency permit.

**ACCEPTABILITY OF COLLEGE/UNIVERSITY UNITS:**

(for initial placement)

Only upper division or graduate level course work (acceptable towards an advanced degree or credential) over and above the bachelors degree will be considered for initial placement. Lower division coursework will be given in education and shortage areas within bachelors degree. Supporting transcripts for initial column placement must be submitted by the unit member within 45 days of the date of his/her employment.

**PROFESSIONAL GROWTH: (for current employees)**

All Professional Growth Units must be approved by the Prof. Growth Committee in advance (pre-approved) of the unit member earning the units except for units sponsored by the District. Unit members shall be advanced on the salary schedule on the basis of approved educational and professional growth units, verified by transcript forms/or District approved verification forms, which the unit member completes beyond the requirements of the bachelors degree. Certificated unit members may submit unit verification at any time. Units submitted during a month will be effective on the first day of the next month for salary placement purposes and shall be paid on the next regular payroll check at the end of the month.

# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## Newport-Mesa Unified School District 2024-2025 Nurses Salary Schedule

191 days

Includes 7.0% COLA effective August 1, 2024

Salary schedule #51

|            | Column 1             | Column A               | Column B  | Column C              | Column D               | Column E  | Column F                           | Column G  |
|------------|----------------------|------------------------|-----------|-----------------------|------------------------|---|------------------------------------|---|
| Years/Step | Intern,<br>Emergency | BA+30 or<br>Credential | BA+45     | BA + 60 or<br>Masters | BA + 75 and<br>Masters | BA +75,<br>Masters and<br>**Ntnl Board<br>Certification | BA +75,<br>Masters &<br>*Doctorate | BA +75,<br>Masters,<br>*Doctorate, &<br>**Ntnl Board<br>Certification |
| 1          | \$72,838             | \$78,665               | \$84,565  | \$87,948              | \$91,466               | \$93,295  | \$95,125                           | \$96,954  |
| 2          | \$75,752             | \$81,812               | \$87,948  | \$91,466              | \$95,125               | \$97,027  | \$98,930                           | \$100,832   |
| 3          | \$78,782             | \$85,084               | \$91,466  | \$95,125              | \$98,930               | \$100,908   | \$102,887                          | \$104,865   |
| 4          | \$81,933             | \$88,487               | \$95,125  | \$98,930              | \$102,887              | \$104,944   | \$107,002                          | \$109,060   |
| 5          | \$85,210             | \$92,026               | \$98,930  | \$102,887             | \$107,002              | \$109,142   | \$111,282                          | \$113,422   |
| 6          | \$85,210             | \$95,707               | \$102,887 | \$107,002             | \$111,282              | \$113,508   | \$115,733                          | \$117,959   |
| 7          | \$85,210             | \$99,535               | \$107,002 | \$111,282             | \$115,733              | \$118,048   | \$120,362                          | \$122,677   |
| 8          | \$85,210             | \$103,516              | \$111,282 | \$115,733             | \$120,362              | \$122,770   | \$125,176                          | \$127,584   |
| 9          | \$85,210             | \$107,657              | \$115,733 | \$120,362             | \$125,176              | \$127,681   | \$130,183                          | \$132,687   |
| 10         | \$85,210             | \$111,963              | \$120,362 | \$125,176             | \$130,183              | \$132,788   | \$135,390                          | \$137,994   |
| 11         | \$85,210             | \$111,963              | \$125,176 | \$130,183             | \$135,390              | \$138,100   | \$140,806                          | \$143,514   |
| 12         | \$85,210             | \$111,963              | \$130,183 | \$135,390             | \$140,806              | \$143,624   | \$146,438                          | \$149,255   |
| 13         | \$85,210             | \$111,963              | \$130,183 | \$135,390             | \$140,806              | \$143,624   | \$146,438                          | \$149,255   |
| 14         | \$85,210             | \$111,963              | \$130,183 | \$135,390             | \$140,806              | \$143,624   | \$146,438                          | \$149,255   |
| 15         | \$85,210             | \$111,963              | \$130,183 | \$135,390             | \$140,806              | \$143,624   | \$146,438                          | \$149,255   |
| 16         | \$85,210             | \$111,963              | \$130,183 | \$140,806             | \$146,438              | \$149,369   | \$152,296                          | \$155,225   |
| 17         | \$85,210             | \$111,963              | \$130,183 | \$140,806             | \$146,438              | \$149,369   | \$152,296                          | \$155,225   |
| 18         | \$85,210             | \$111,963              | \$130,183 | \$140,806             | \$146,438              | \$149,369   | \$152,296                          | \$155,225   |
| 19         | \$85,210             | \$111,963              | \$130,183 | \$140,806             | \$146,438              | \$149,369   | \$152,296                          | \$155,225   |
| 20         | \$85,210             | \$111,963              | \$130,183 | \$146,438             | \$152,296              | \$155,344   | \$158,388                          | \$161,434   |
| 21         | \$85,210             | \$111,963              | \$130,183 | \$146,438             | \$152,296              | \$155,344   | \$158,388                          | \$161,434   |
| 22         | \$85,210             | \$111,963              | \$130,183 | \$146,438             | \$152,296              | \$155,344   | \$158,388                          | \$161,434   |
| 23         | \$85,210             | \$111,963              | \$130,183 | \$146,438             | \$152,296              | \$155,344   | \$158,388                          | \$161,434   |
| 24         | \$85,210             | \$111,963              | \$130,183 | \$152,296             | \$158,388              | \$161,558   | \$164,724                          | \$167,891   |
| 25         | \$85,210             | \$111,963              | \$130,183 | \$152,296             | \$158,388              | \$161,558   | \$164,724                          | \$167,891   |
| 26         | \$85,210             | \$111,963              | \$130,183 | \$152,296             | \$158,388              | \$161,558   | \$164,724                          | \$167,891   |
| 27         | \$85,210             | \$111,963              | \$130,183 | \$152,296             | \$158,388              | \$161,558   | \$164,724                          | \$167,891   |
| 28         | \$85,210             | \$111,963              | \$130,183 | \$152,296             | \$164,724              | \$168,020   | \$171,313                          | \$174,607   |

### ADDITIONAL ELEMENTS:

\*Doctorate will be limited to a degree in education or the specific teaching discipline

\*\*National Board certification from the National Board for Professional Teaching, Psychology, Behavioral Analysis, the National Board for Certified Counselors, or the National Board Certification for School Nurses.

\*\* National Board in relation to position (See Article 12)

BCI,AD = \$1,500.00 per year

Hourly = \$50.35

Substitute (daily) = \$175.00 Long Term - \$185.00 Extended Long Term - \$200.00

(Effective November 10, 2021)

### EXPERIENCE:

Upon initial employment for all unit members hired after July 1, 2000, credit for service outside the District shall be allowed on the salary schedule at the rate of one(1) year for each year equivalent to 75% or more of a contract year of school employment in an accredited institution while serving under a preliminary or professional clear credential up to a maximum of 13 years.

Beginning the 2004-05 school year, upon initial employment of shortage area teachers (agreed upon by District and Federation), Special Ed. teachers, psychologists, and Language/Speech/Hearing specialists, the District will accept year for year service credit including years of service with an emergency permit.

### ACCEPTABILITY OF COLLEGE/UNIVERSITY UNITS:

(for initial placement)

Only upper division or graduate level course work (acceptable towards an advanced degree or credential) over and above the bachelors degree will be considered for initial placement.

Lower division coursework will be given in education and shortage areas within bachelors degree. Supporting transcripts for initial column placement must be submitted by the unit member within 45 days of the date of his/her employment.

### PROFESSIONAL GROWTH: (for current employees)

All Professional Growth Units must be approved by the Prof.

Growth Committee in advance (pre-approved) of the unit member earning the units except for units sponsored by the District.

Unit members shall be advanced on the salary schedule on the basis of approved educational and professional growth units, verified by transcript forms/or District approved verification forms, which the unit member completes beyond the requirements of the bachelors degree.

Certificated unit members may submit unit verification at any time.

Units submitted during a month will be effective on the first day of the next month for salary placement purposes and shall be paid on the next regular payroll check at the end of the month.

Salary increase approved by NMUSD Board of Education at its regularly scheduled meeting on September 17, 2024



**Newport-Mesa Unified School District**

2024-2025 SDC Language, Speech and Hearing

186 Days

Includes 7.0% COLA effective August 1, 2024

Salary schedule #52

|            | Column 1 | Column A | Column B | Column C              | Column D               | Column E  | Column F                           | Column G   |
|------------|----------|----------|----------|-----------------------|------------------------|---|------------------------------------|--|
| Years/Step |          |          |          | BA + 60 or<br>Masters | BA + 75 and<br>Masters | BA +75,<br>Masters and<br>**Ntnl Board<br>Certification | BA +75,<br>Masters &<br>*Doctorate | BA +75,<br>Masters, &<br>**Ntnl Board<br>Certification |
| 1          |          |          |          | \$90,582              | \$94,024               | \$95,904  | \$97,785                           | \$99,665   |
| 2          |          |          |          | \$93,571              | \$97,127               | \$99,069  | \$101,012                          | \$102,954  |
| 3          |          |          |          | \$96,659              | \$100,332              | \$102,338   | \$104,345                          | \$106,351  |
| 4          |          |          |          | \$99,849              | \$103,643              | \$105,715   | \$107,788                          | \$109,861  |
| 5          |          |          |          | \$103,144             | \$107,063              | \$109,204   | \$111,345                          | \$113,486  |
| 6          |          |          |          | \$106,548             | \$110,596              | \$112,808   | \$115,019                          | \$117,231  |
| 7          |          |          |          | \$110,064             | \$114,246              | \$116,531   | \$118,815                          | \$121,100  |
| 8          |          |          |          | \$113,696             | \$118,016              | \$120,377   | \$122,736                          | \$125,096  |
| 9          |          |          |          | \$117,448             | \$121,911              | \$124,349   | \$126,786                          | \$129,224  |
| 10         |          |          |          | \$121,324             | \$125,934              | \$128,453   | \$130,970                          | \$133,488  |
| 11         |          |          |          | \$125,328             | \$130,090              | \$132,692   | \$135,292                          | \$137,893  |
| 12         |          |          |          | \$129,464             | \$134,383              | \$137,071   | \$139,757                          | \$142,443  |
| 13         |          |          |          | \$129,464             | \$134,383              | \$137,071   | \$139,757                          | \$142,443  |
| 14         |          |          |          | \$129,464             | \$134,383              | \$137,071   | \$139,757                          | \$142,443  |
| 15         |          |          |          | \$129,464             | \$134,383              | \$137,071   | \$139,757                          | \$142,443  |
| 16         |          |          |          | \$133,736             | \$138,818              | \$141,594   | \$144,369                          | \$147,144  |
| 17         |          |          |          | \$133,736             | \$138,818              | \$141,594   | \$144,369                          | \$147,144  |
| 18         |          |          |          | \$133,736             | \$138,818              | \$141,594   | \$144,369                          | \$147,144  |
| 19         |          |          |          | \$133,736             | \$138,818              | \$141,594   | \$144,369                          | \$147,144  |
| 20         |          |          |          | \$138,149             | \$143,399              | \$146,267   | \$149,133                          | \$152,000  |
| 21         |          |          |          | \$138,149             | \$143,399              | \$146,267   | \$149,133                          | \$152,000  |
| 22         |          |          |          | \$138,149             | \$143,399              | \$146,267   | \$149,133                          | \$152,000  |
| 23         |          |          |          | \$138,149             | \$143,399              | \$146,267   | \$149,133                          | \$152,000  |
| 24         |          |          |          | \$142,708             | \$148,131              | \$151,094   | \$154,054                          | \$157,016  |
| 25         |          |          |          | \$142,708             | \$148,131              | \$151,094   | \$154,054                          | \$157,016  |
| 26         |          |          |          | \$142,708             | \$148,131              | \$151,094   | \$154,054                          | \$157,016  |
| 27         |          |          |          | \$142,708             | \$148,131              | \$151,094   | \$154,054                          | \$157,016  |
| 28         |          |          |          | \$142,708             | \$153,019              | \$156,080   | \$159,138                          | \$162,198  |

**ADDITIONAL ELEMENTS:**

\*Doctorate will be limited to a degree in education or the specific teaching discipline

\*\*National Board certification from the National Board for Professional Teaching, Psychology, Behavioral Analysis, the National Board for Certified Counselors, or the National Board Certification for School Nurses.

\*\* National Board in relation to position (See Article 12)

BCLAD = \$1,500.00 per year

Hourly = \$50.35

Substitute (daily) = \$175.00 Long Term - \$185.00 Extended Long Term - \$200.00

(Effective November 10, 2021)

**EXPERIENCE:**

Upon initial employment for all unit members hired after July 1, 2000, credit for service outside the District shall be allowed on the salary schedule at the rate of one(1) year for each year equivalent to 75% or more of a contract year of school employment in an accredited institution while serving under a preliminary or professional clear credential up to a maximum of 13 years.

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**ACCEPTABILITY OF COLLEGE/UNIVERSITY UNITS:**

(for initial placement)

Only upper division or graduate level course work (acceptable towards an advanced degree or credential) over and above the bachelors degree will be considered for initial placement.

Lower division coursework will be given in education and shortage areas within bachelors degree. Supporting transcripts for initial column placement must be submitted by the unit member within 45 days of the date of his/her employment.

**PROFESSIONAL GROWTH: (for current employees)**

All Professional Growth Units must be approved by the Prof.

Growth Committee in advance (pre-approved) of the unit member earning the units except for units sponsored by the District.

Unit members shall be advanced on the salary schedule on the basis of approved educational and professional growth units, verified by transcript forms/or District approved verification forms, which the unit member completes beyond the requirements of the bachelors degree.

Certificated unit members may submit unit verification at any time.

Units submitted during a month will be effective on the first day of the next month for salary placement purposes and shall be paid on the next regular payroll check at the end of the month.

# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## Newport-Mesa Unified School District

### 2024-2025 Speech-Language Pathologist/Audiologist Salary Schedule

191 Days

Includes 7.0% COLA effective August 1, 2024

Salary Schedule #53

|            | Column 1 | Column A | Column B | Column C           | Column D            | Column E                                       | Column F                     | Column G  |
|------------|----------|----------|----------|--------------------|---------------------|--|------------------------------|---|
| Years/Step |          |          |          | BA + 60 or Masters | BA + 75 and Masters | BA +75, Masters and **Ntnl Board Certification | BA +75, Masters & *Doctorate | BA +75, Masters, *Doctorate, & **Ntnl Board Certification |
| 1          |          |          |          | \$93,015           | \$96,736            | \$98,671                                       | \$100,605                    | \$102,540   |
| 2          |          |          |          | \$96,084           | \$99,928            | \$101,927                                      | \$103,925                    | \$105,924   |
| 3          |          |          |          | \$99,255           | \$103,226           | \$105,291                                      | \$107,355                    | \$109,419   |
| 4          |          |          |          | \$102,530          | \$106,632           | \$108,766                                      | \$110,898                    | \$113,030   |
| 5          |          |          |          | \$105,913          | \$110,151           | \$112,355                                      | \$114,558                    | \$116,760   |
| 6          |          |          |          | \$109,408          | \$113,786           | \$116,063                                      | \$118,338                    | \$120,613   |
| 7          |          |          |          | \$113,018          | \$117,541           | \$119,893                                      | \$122,243                    | \$124,593   |
| 8          |          |          |          | \$116,748          | \$121,420           | \$123,849                                      | \$126,277                    | \$128,705   |
| 9          |          |          |          | \$120,601          | \$125,427           | \$127,936                                      | \$130,444                    | \$132,952   |
| 10         |          |          |          | \$124,581          | \$129,566           | \$132,158                                      | \$134,749                    | \$137,339   |
| 11         |          |          |          | \$128,692          | \$133,842           | \$136,519                                      | \$139,196                    | \$141,871   |
| 12         |          |          |          | \$132,939          | \$138,259           | \$141,024                                      | \$143,789                    | \$146,553   |
| 13         |          |          |          | \$132,939          | \$138,259           | \$141,024                                      | \$143,789                    | \$146,553   |
| 14         |          |          |          | \$132,939          | \$138,259           | \$141,024                                      | \$143,789                    | \$146,553   |
| 15         |          |          |          | \$132,939          | \$138,259           | \$141,024                                      | \$143,789                    | \$146,553   |
| 16         |          |          |          | \$137,326          | \$142,822           | \$145,678                                      | \$148,534                    | \$151,389   |
| 17         |          |          |          | \$137,326          | \$142,822           | \$145,678                                      | \$148,534                    | \$151,389   |
| 18         |          |          |          | \$137,326          | \$142,822           | \$145,678                                      | \$148,534                    | \$151,389   |
| 19         |          |          |          | \$137,326          | \$142,822           | \$145,678                                      | \$148,534                    | \$151,389   |
| 20         |          |          |          | \$141,858          | \$147,535           | \$150,485                                      | \$153,436                    | \$156,385   |
| 21         |          |          |          | \$141,858          | \$147,535           | \$150,485                                      | \$153,436                    | \$156,385   |
| 22         |          |          |          | \$141,858          | \$147,535           | \$150,485                                      | \$153,436                    | \$156,385   |
| 23         |          |          |          | \$141,858          | \$147,535           | \$150,485                                      | \$153,436                    | \$156,385   |
| 24         |          |          |          | \$146,539          | \$152,404           | \$155,451                                      | \$158,499                    | \$161,546   |
| 25         |          |          |          | \$146,539          | \$152,404           | \$155,451                                      | \$158,499                    | \$161,546   |
| 26         |          |          |          | \$146,539          | \$152,404           | \$155,451                                      | \$158,499                    | \$161,546   |
| 27         |          |          |          | \$146,539          | \$152,404           | \$155,451                                      | \$158,499                    | \$161,546   |
| 28         |          |          |          | \$146,539          | \$157,433           | \$160,581                                      | \$163,729                    | \$166,877   |

#### ADDITIONAL ELEMENTS:

\*Doctorate will be limited to a degree in education or the specific teaching discipline

\*\*National Board certification from the National Board for Professional Teaching,

Psychology, Behavioral Analysis, the National Board for Certified Counselors, or the National Board Certification for School Nurses.

\*\* National Board in relation to position (See Article 12)

BCLAD = \$1,500.00 per year

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(Effective November 10, 2021)

#### EXPERIENCE:

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#### ACCEPTABILITY OF COLLEGE/UNIVERSITY UNITS:

(for initial placement)

Only upper division or graduate level course work (acceptable towards an advanced degree or credential) over and above the bachelors degree will be considered for initial placement.

Lower division coursework will be given in education and shortage areas within bachelors degree. Supporting transcripts for initial column placement must be submitted by the unit member within 45 days of the date of his/her employment.

#### PROFESSIONAL GROWTH: (for current employees)

All Professional Growth Units must be approved by the Prof. Growth Committee in advance (pre-approved) of the unit member earning the units except for units sponsored by the District. Unit members shall be advanced on the salary schedule on the basis of approved educational and professional growth units, verified by transcript forms/or District approved verification forms, which the unit member completes beyond the requirements of the bachelors degree.

Certificated unit members may submit unit verification at any time.

Units submitted during a month will be effective on the first day of the next month for salary placement purposes and shall be paid on the next regular payroll check at the end of the month.

Salary increase approved by NMUSD Board of Education at its regularly scheduled meeting on September 17, 2024

**NEWPORT-MESA UNIFIED SCHOOL DISTRICT  
CLASSIFICATION and RANGE LISTING-BARGAINING UNIT  
2024-2025**

| <b><u>CLASSIFICATION</u></b>                            | <b><u>RANGE</u></b> | <b><u>CLASSIFICATION</u></b>       | <b><u>RANGE</u></b> |
|---|---------------------|------------------------------------|---------------------|
| <b>ACCOUNTING</b>                                       |                     | <b>COMMUNICATIONS</b>              |                     |
| Accountant  | 48                  | Communications Specialist          | 44                  |
| Accounting Assistant III                                | 38                  |                                    |                     |
| ASB Accounting Technician                               | 38                  | <b>CUSTODIAL</b>                   |                     |
| Payroll Technician                                      | 38                  | Theater Support Technician         | 47                  |
| ASB Accounting Assistant                                | 36                  | Lead Custodian                     | 35                  |
|   |                     | Head Custodian                     | 33                  |
|   |                     | Custodian                          | 31                  |
| <b>ATHLETICS</b>  |                     | <b>GROUNDS</b>                     |                     |
| Athletic Equipment Attendant                            | 33                  | Senior Irrigation Specialist       | 41                  |
|   |                     | Equipment Mechanic                 | 40                  |
| <b>BENEFITS MANAGEMENT</b>                              |                     | Integrated Pest Control Specialist | 40                  |
| Benefits Technician                                     | 39                  | Lead Grounds Maintenance Worker    | 40                  |
|   |                     | Irrigation Specialist              | 38                  |
| <b>CLERICAL/SECRETARIAL</b>                             |                     | Senior Grounds Maintenance Worker  | 37                  |
| Administrative Assistant II                             | 38                  | Grounds Equipment Operator         | 35                  |
| School Administrative Assistant-HS Comprehensive Campus | 38                  | Grounds Maintenance Worker         | 32                  |
| School Administrative Assistant-HS Alternative Campus   | 37                  |                                    |                     |
| Administrative Assistant I                              | 36                  | <b>HEALTH</b>                      |                     |
| School Administrative Assistant-Elementary              | 36                  | Health Assistant Cover             | 29                  |
| School Administrative Assistant-Intermediate            | 36                  | Health Assistant                   | 27                  |
| Secondary Office Support Specialist                     | 35                  |                                    |                     |
| Office Assistant III                                    | 33                  | <b>HUMAN RESOURCES</b>             |                     |
| Receptionist  | 31                  | Associate Human Resources Analyst  | 48                  |
| Office Assistant II                                     | 28                  | Credential Specialist              | 43                  |
| School Office Assistant                                 | 28                  | Human Resources Technician         | 38                  |
| Office Assistant I                                      | 26                  |                                    |                     |
| Office Assistant Bilingual                              | 21                  |                                    |                     |

Posted in accordance with CCR 570.5 and 571

Approved by Personnel Commission 12/14/2023



# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

| <u>CLASSIFICATION</u>                               | <u>RANGE</u> | <u>CLASSIFICATION</u>                 | <u>RANGE</u> |
|---|--------------|---------------------------------------|--------------|
| <b>INFORMATION TECHNOLOGY</b>                       |              | <b>LIBRARY/MEDIA</b>                  |              |
| Computer Software Analyst II                        | 60           | Library/Media Technician II           | 33           |
| Senior Systems Engineer                             | 60           | Library/Media Technician I            | 28           |
| Web Application Developer II                        | 60           |                                       |              |
| Systems Engineer                                    | 56           | <b>MAINTENANCE</b>                    |              |
| Computer Software Analyst I                         | 51           | Electronics Technician                | 45           |
| Data Network Technician                             | 51           | HVAC/R Technician                     | 44           |
| Voice Network Technician                            | 51           | Maintenance Electrician               | 44           |
| Web Application Developer I                         | 51           | Maintenance Plumber                   | 44           |
| Lead Technology Support Technician                  | 47           | Welder/Machine Technician             | 44           |
| Technology Support Technician                       | 43           | Maintenance Carpenter                 | 42           |
| Information Technology Technician                   | 35           | Maintenance Glazier                   | 42           |
|   |              | Maintenance Locksmith                 | 42           |
| <b>INSTRUCTION</b>                                  |              | Maintenance Painter                   | 42           |
| Preschool Site Facilitator                          | 36           | Signage Technician                    | 42           |
| Lead Behavior Analysis Interventionist              | 33           | Maintenance Technician                | 39           |
| Preschool Teacher                                   | 32           | Maintenance Worker                    | 37           |
| Instructional Assistant-Behavior Intervention Cover | 31           |                                       |              |
| Accompanist   | 30           | <b>NUTRITION</b>                      |              |
| Instructional Assistant-Technology II               | 30           | Nutrition Services Assistant III      | 25           |
| Instructional Assistant-Behavior Intervention       | 29           | Nutrition Services Assistant II Cover | 24           |
| Lead Instructional Assistant-Extended Day Program   | 29           | Nutrition Services Assistant II       | 22           |
| Instructional Assistant-Special Education Cover     | 28           | Nutrition Services Assistant I Cover  | 21           |
| Instructional Assistant-Special Education           | 26           | Nutrition Services Assistant I        | 19           |
| Instructional Assistant-Extended Day Programs       | 25           |                                       |              |
| Instructional Assistant-Technology I                | 25           | <b>PURCHASING</b>                     |              |
| Instructional Assistant-Early Learning Cover        | 23           | Contract Procurement Analyst          | 50           |
| Instructional Assistant-Bilingual                   | 21           | Buyer                                 | 40           |
| Instructional Assistant-Early Learning              | 21           | Purchasing Assistant                  | 36           |
| Instructional Assistant                             | 19           |                                       |              |
| Child Care Provider                                 | 16           | <b>SAFETY</b>                         |              |
|   |              | Campus Safety Facilitator Cover       | 30           |
|   |              | Campus Safety Facilitator             | 28           |

Posted in accordance with CCR 570.5 and 571

Approved by Personnel Commission 12/14/2023

| <b><u>CLASSIFICATION</u></b>             | <b><u>RANGE</u></b> | <b><u>CLASSIFICATION</u></b>          | <b><u>RANGE</u></b> |
|--|---------------------|---------------------------------------|---------------------|
| <b>STUDENT SERVICES</b>                  |                     | <b>TRANSPORTATION</b>                 |                     |
| Lead Occupational Therapist              | 63                  | Vehicle Mechanic                      | 43                  |
| Autism Specialist                        | 61-3                | Bus Driver Trainer                    | 40                  |
| Occupational Therapist                   | 61-3                | Transportation Dispatcher/Scheduler   | 38                  |
| School Readiness Program Facilitator     | 53                  | Delegated Behind the Wheel Trainer    | 37                  |
| Outreach Advocate                        | 51                  | Transportation Parts Assistant        | 37                  |
| Assessment and Accountability Specialist | 49                  | Mechanics Assistant                   | 36                  |
| District Translator                      | 38                  | School Bus Cover Driver               | 36                  |
| Lead Job Transition Specialist           | 37                  | Bus Driver                            | 34                  |
| School Registrar II-High School          | 35                  | Bus Monitor                           | 26                  |
| Student Records Technician               | 35                  |                                       |                     |
| School/Community Facilitator             | 34                  | <b>WAREHOUSE</b>                      |                     |
| Job Transition Specialist                | 33                  | Lead Warehouse Worker/Delivery Driver | 39                  |
| College Guidance Specialist              | 32                  | Warehouse Worker II                   | 37                  |
| School Attendance Technician             | 32                  | Warehouse Worker/Delivery Driver      | 33                  |
| School Registrar I-Middle School         | 32                  |                                       |                     |
| School Attendance Assistant              | 29                  |                                       |                     |
| Job Transition Coach                     | 28                  |                                       |                     |
| Student Supervision Assistant            | 19-1                |                                       |                     |

# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## NEWPORT MESA UNIFIED SCHOOL DISTRICT CLASSIFIED BARGAINING UNIT HOURLY SALARY SCHEDULE (01H) 07/01/2024 - 06/30/2025

Posted in accordance with CCR 570.5 and CCR 571

| RANGE | STEP 01 | STEP 02 | STEP 03 | STEP 04 | STEP 05 |                        |       |      |
|-------|---------|---------|---------|---------|---------|------------------------|-------|------|
| 10    | 16.274  | 17.089  | 17.946  | 18.845  | 19.786  | <b>Longevity</b>       |       |      |
| 11    | 16.679  | 17.512  | 18.387  | 19.304  | 20.268  | 10 years               | 4.0%  |      |
| 12    | 17.095  | 17.952  | 18.851  | 19.792  | 20.780  | 15 years               | 6.0%  |      |
| 13    | 17.524  | 18.399  | 19.321  | 20.286  | 21.298  | 20 years               | 8.0%  |      |
| 14    | 17.964  | 18.863  | 19.804  | 20.792  | 21.833  | 25 years               | 10.0% |      |
| 15    | 18.411  | 19.333  | 20.298  | 21.315  | 22.381  | 30 years               | 12.5% |      |
| 16    | 18.869  | 19.815  | 20.804  | 21.845  | 22.940  |                        |       |      |
| 17    | 19.339  | 20.304  | 21.321  | 22.387  | 23.506  | <b>Stipends</b>        |       |      |
| 18    | 19.821  | 20.815  | 21.857  | 22.952  | 24.101  | Bilingual              | 2.5%  | 5.0% |
| 19    | 20.315  | 21.333  | 22.399  | 23.518  | 24.696  | Shift                  | 2.5%  | 5.0% |
| 20    | 20.821  | 21.863  | 22.958  | 24.107  | 25.315  | Specialized Healthcare | 7.5%  |      |
| 21    | 21.339  | 22.405  | 23.524  | 24.702  | 25.940  |                        |       |      |
| 22    | 21.875  | 22.970  | 24.119  | 25.327  | 26.595  |                        |       |      |
| 23    | 22.423  | 23.542  | 24.720  | 25.958  | 27.256  |                        |       |      |
| 24    | 22.982  | 24.131  | 25.339  | 26.607  | 27.940  |                        |       |      |
| 25    | 23.560  | 24.738  | 25.976  | 27.274  | 28.637  |                        |       |      |
| 26    | 24.149  | 25.357  | 26.625  | 27.958  | 29.357  |                        |       |      |
| 27    | 24.750  | 25.988  | 27.286  | 28.649  | 30.083  |                        |       |      |
| 28    | 25.369  | 26.637  | 27.970  | 29.369  | 30.839  |                        |       |      |
| 29    | 26.006  | 27.304  | 28.667  | 30.101  | 31.607  |                        |       |      |
| 30    | 26.655  | 27.988  | 29.387  | 30.857  | 32.399  |                        |       |      |
| 31    | 27.321  | 28.690  | 30.125  | 31.631  | 33.214  |                        |       |      |
| 32    | 28.006  | 29.405  | 30.875  | 32.417  | 34.036  |                        |       |      |
| 33    | 28.708  | 30.143  | 31.649  | 33.232  | 34.893  |                        |       |      |
| 34    | 29.429  | 30.899  | 32.446  | 34.071  | 35.774  |                        |       |      |
| 35    | 30.167  | 31.673  | 33.256  | 34.917  | 36.661  |                        |       |      |
| 36    | 30.923  | 32.470  | 34.095  | 35.798  | 37.589  |                        |       |      |
| 37    | 31.696  | 33.280  | 34.946  | 36.696  | 38.530  |                        |       |      |
| 38    | 32.488  | 34.113  | 35.821  | 37.613  | 39.494  |                        |       |      |
| 39    | 33.298  | 34.964  | 36.714  | 38.548  | 40.476  |                        |       |      |
| 40    | 34.131  | 35.839  | 37.631  | 39.512  | 41.488  |                        |       |      |
| 41    | 34.982  | 36.732  | 38.571  | 40.500  | 42.524  |                        |       |      |
| 42    | 35.857  | 37.649  | 39.530  | 41.506  | 43.583  |                        |       |      |
| 43    | 36.756  | 38.595  | 40.524  | 42.548  | 44.673  |                        |       |      |
| 44    | 37.673  | 39.554  | 41.530  | 43.607  | 45.786  |                        |       |      |
| 45    | 38.613  | 40.542  | 42.571  | 44.702  | 46.940  |                        |       |      |
| 46    | 39.577  | 41.554  | 43.631  | 45.815  | 48.107  |                        |       |      |
| 47    | 40.565  | 42.595  | 44.726  | 46.964  | 49.315  |                        |       |      |
| 48    | 41.577  | 43.655  | 45.839  | 48.131  | 50.536  |                        |       |      |
| 49    | 42.619  | 44.750  | 46.988  | 49.339  | 51.804  |                        |       |      |
| 50    | 43.685  | 45.869  | 48.161  | 50.571  | 53.101  |                        |       |      |
| 51    | 44.774  | 47.012  | 49.363  | 51.833  | 54.423  |                        |       |      |
| 52    | 45.893  | 48.190  | 50.601  | 53.131  | 55.786  |                        |       |      |

7.0% COLA effective July 1, 2024

Salary increase approved by NMUSD Board of Education at is regularly scheduled meeting September 17, 2024

**NEWPORT MESA UNIFIED SCHOOL DISTRICT  
CLASSIFIED BARGAINING UNIT HOURLY SALARY SCHEDULE (01H)  
07/01/2024 - 06/30/2025**

Posted in accordance with CCR 570.5 and CCR 571

| <b>RANGE</b> | <b>STEP 01</b> | <b>STEP 02</b> | <b>STEP 03</b> | <b>STEP 04</b> | <b>STEP 05</b> |
|--------------|----------------|----------------|----------------|----------------|----------------|
| 53           | 47.042         | 49.393         | 51.863         | 54.458         | 57.179         |
| 54           | 48.220         | 50.631         | 53.161         | 55.821         | 58.613         |
| 55           | 49.429         | 51.899         | 54.494         | 57.220         | 60.083         |
| 56           | 50.667         | 53.202         | 55.863         | 58.655         | 61.589         |
| 57           | 51.935         | 54.530         | 57.256         | 60.119         | 63.125         |
| 58           | 53.232         | 55.893         | 58.690         | 61.625         | 64.708         |
| 59           | 54.565         | 57.292         | 60.155         | 63.161         | 66.321         |
| 60           | 55.929         | 58.726         | 61.661         | 64.744         | 67.982         |
| 61           | 57.327         | 60.196         | 63.208         | 66.369         | 69.690         |
| 62           | 58.762         | 61.702         | 64.786         | 68.024         | 71.423         |
| 63           | 60.232         | 63.244         | 66.405         | 69.726         | 73.214         |
| 64           | 61.738         | 64.827         | 68.071         | 71.476         | 75.048         |
| 65           | 63.280         | 66.446         | 69.768         | 73.256         | 76.917         |
| 66           | 64.863         | 68.107         | 71.512         | 75.089         | 78.845         |
| 67           | 66.482         | 69.804         | 73.292         | 76.958         | 80.804         |
| 68           | 68.143         | 71.548         | 75.125         | 78.881         | 82.827         |
| 69           | 69.845         | 73.339         | 77.006         | 80.857         | 84.899         |
| 70           | 71.589         | 75.167         | 78.923         | 82.869         | 87.012         |

7.0% COLA effective July 1, 2024

# 2025-26 All Funds June Budget

Newport-Mesa Unified School District - June 10, 2025

## NEWPORT MESA UNIFIED SCHOOL DISTRICT CLASSIFIED BARGAINING UNIT MONTHLY SALARY SCHEDULE (01) 07/01/2024 - 06/30/2025

Posted in accordance with CCR 570.5 and CCR 571

| RANGE | STEP 01 | STEP 02 | STEP 03 | STEP 04 | STEP 05 |                  |                               |           |
|-------|---------|---------|---------|---------|---------|------------------|-------------------------------|-----------|
| 10    | 2,734   | 2,871   | 3,015   | 3,166   | 3,324   | <b>Longevity</b> |                               |           |
| 11    | 2,802   | 2,942   | 3,089   | 3,243   | 3,405   |                  | 10 years                      | 4.0%      |
| 12    | 2,872   | 3,016   | 3,167   | 3,325   | 3,491   |                  | 15 years                      | 6.0%      |
| 13    | 2,944   | 3,091   | 3,246   | 3,408   | 3,578   |                  | 20 years                      | 8.0%      |
| 14    | 3,018   | 3,169   | 3,327   | 3,493   | 3,668   |                  | 25 years                      | 10.0%     |
| 15    | 3,093   | 3,248   | 3,410   | 3,581   | 3,760   |                  | 30 years                      | 12.5%     |
| 16    | 3,170   | 3,329   | 3,495   | 3,670   | 3,854   | <b>Stipends</b>  |                               |           |
| 17    | 3,249   | 3,411   | 3,582   | 3,761   | 3,949   |                  |                               |           |
| 18    | 3,330   | 3,497   | 3,672   | 3,856   | 4,049   |                  | <b>Bilingual</b>              | 2.5% 5.0% |
| 19    | 3,413   | 3,584   | 3,763   | 3,951   | 4,149   |                  | <b>Shift</b>                  | 2.5% 5.0% |
| 20    | 3,498   | 3,673   | 3,857   | 4,050   | 4,253   |                  | <b>Specialized Healthcare</b> | 7.5%      |
| 21    | 3,585   | 3,764   | 3,952   | 4,150   | 4,358   |                  |                               |           |
| 22    | 3,675   | 3,859   | 4,052   | 4,255   | 4,468   |                  |                               |           |
| 23    | 3,767   | 3,955   | 4,153   | 4,361   | 4,579   |                  |                               |           |
| 24    | 3,861   | 4,054   | 4,257   | 4,470   | 4,694   |                  |                               |           |
| 25    | 3,958   | 4,156   | 4,364   | 4,582   | 4,811   |                  |                               |           |
| 26    | 4,057   | 4,260   | 4,473   | 4,697   | 4,932   |                  |                               |           |
| 27    | 4,158   | 4,366   | 4,584   | 4,813   | 5,054   |                  |                               |           |
| 28    | 4,262   | 4,475   | 4,699   | 4,934   | 5,181   |                  |                               |           |
| 29    | 4,369   | 4,587   | 4,816   | 5,057   | 5,310   |                  |                               |           |
| 30    | 4,478   | 4,702   | 4,937   | 5,184   | 5,443   |                  |                               |           |
| 31    | 4,590   | 4,820   | 5,061   | 5,314   | 5,580   |                  |                               |           |
| 32    | 4,705   | 4,940   | 5,187   | 5,446   | 5,718   |                  |                               |           |
| 33    | 4,823   | 5,064   | 5,317   | 5,583   | 5,862   |                  |                               |           |
| 34    | 4,944   | 5,191   | 5,451   | 5,724   | 6,010   |                  |                               |           |
| 35    | 5,068   | 5,321   | 5,587   | 5,866   | 6,159   |                  |                               |           |
| 36    | 5,195   | 5,455   | 5,728   | 6,014   | 6,315   |                  |                               |           |
| 37    | 5,325   | 5,591   | 5,871   | 6,165   | 6,473   |                  |                               |           |
| 38    | 5,458   | 5,731   | 6,018   | 6,319   | 6,635   |                  |                               |           |
| 39    | 5,594   | 5,874   | 6,168   | 6,476   | 6,800   |                  |                               |           |
| 40    | 5,734   | 6,021   | 6,322   | 6,638   | 6,970   |                  |                               |           |
| 41    | 5,877   | 6,171   | 6,480   | 6,804   | 7,144   |                  |                               |           |
| 42    | 6,024   | 6,325   | 6,641   | 6,973   | 7,322   |                  |                               |           |
| 43    | 6,175   | 6,484   | 6,808   | 7,148   | 7,505   |                  |                               |           |
| 44    | 6,329   | 6,645   | 6,977   | 7,326   | 7,692   |                  |                               |           |
| 45    | 6,487   | 6,811   | 7,152   | 7,510   | 7,886   |                  |                               |           |
| 46    | 6,649   | 6,981   | 7,330   | 7,697   | 8,082   |                  |                               |           |
| 47    | 6,815   | 7,156   | 7,514   | 7,890   | 8,285   |                  |                               |           |

7.0% COLA effective July 1, 2024

Salary increase approved by NMUSD Board of Education at is regularly scheduled meeting September 17, 2024

**NEWPORT MESA UNIFIED SCHOOL DISTRICT  
CLASSIFIED BARGAINING UNIT MONTHLY SALARY SCHEDULE (01)  
07/01/2024 - 06/30/2025**

Posted in accordance with CCR 570.5 and CCR 571

| <b>RANGE</b> | <b>STEP 01</b> | <b>STEP 02</b> | <b>STEP 03</b> | <b>STEP 04</b> | <b>STEP 05</b> |
|--------------|----------------|----------------|----------------|----------------|----------------|
| 48           | 6,985          | 7,334          | 7,701          | 8,086          | 8,490          |
| 49           | 7,160          | 7,518          | 7,894          | 8,289          | 8,703          |
| 50           | 7,339          | 7,706          | 8,091          | 8,496          | 8,921          |
| 51           | 7,522          | 7,898          | 8,293          | 8,708          | 9,143          |
| 52           | 7,710          | 8,096          | 8,501          | 8,926          | 9,372          |
| 53           | 7,903          | 8,298          | 8,713          | 9,149          | 9,606          |
| 54           | 8,101          | 8,506          | 8,931          | 9,378          | 9,847          |
| 55           | 8,304          | 8,719          | 9,155          | 9,613          | 10,094         |
| 56           | 8,512          | 8,938          | 9,385          | 9,854          | 10,347         |
| 57           | 8,725          | 9,161          | 9,619          | 10,100         | 10,605         |
| 58           | 8,943          | 9,390          | 9,860          | 10,353         | 10,871         |
| 59           | 9,167          | 9,625          | 10,106         | 10,611         | 11,142         |
| 60           | 9,396          | 9,866          | 10,359         | 10,877         | 11,421         |
| 61           | 9,631          | 10,113         | 10,619         | 11,150         | 11,708         |
| 62           | 9,872          | 10,366         | 10,884         | 11,428         | 11,999         |
| 63           | 10,119         | 10,625         | 11,156         | 11,714         | 12,300         |
| 64           | 10,372         | 10,891         | 11,436         | 12,008         | 12,608         |
| 65           | 10,631         | 11,163         | 11,721         | 12,307         | 12,922         |
| 66           | 10,897         | 11,442         | 12,014         | 12,615         | 13,246         |
| 67           | 11,169         | 11,727         | 12,313         | 12,929         | 13,575         |
| 68           | 11,448         | 12,020         | 12,621         | 13,252         | 13,915         |
| 69           | 11,734         | 12,321         | 12,937         | 13,584         | 14,263         |
| 70           | 12,027         | 12,628         | 13,259         | 13,922         | 14,618         |

7.0% COLA effective July 1, 2024

**NEWPORT-MESA UNIFIED SCHOOL DISTRICT  
CLASSIFICATION AND RANGE LISTING-SUPERVISORY GROUP  
2024-2025**

| <b><u>CLASSIFICATION</u></b>                       | <b><u>RANGE</u></b> |
|--|---------------------|
| Coordinator Facilities Planning                    | 45                  |
| Coordinator Credentials                            | 40                  |
| Supervisor Network                                 | 41                  |
| Nutritionist                                       | 37                  |
| Supervisor Technology Support                      | 36                  |
| Supervisor Transportation Operations               | 34                  |
| Supervisor Transportation Safety and Training      | 34                  |
| Human Resources Analyst                            | 33                  |
| Supervisor Accounting                              | 33                  |
| Supervisor Benefits                                | 33                  |
| Supervisor Budget                                  | 33                  |
| Supervisor Human Resources                         | 33                  |
| Supervisor Payroll                                 | 33                  |
| Manager Custodial Services                         | 32                  |
| Manager Grounds Maintenance                        | 32                  |
| Manager Maintenance and Operations                 | 32                  |
| Manager Nutrition Services Operations/Distribution | 32                  |
| Supervisor Vehicle Maintenance                     | 29                  |
| College and Career Education Program Analyst       | 28                  |
| Workers' Compensation Analyst                      | 28                  |
| Supervisor Custodial Operations                    | 27                  |
| Supervisor Warehouse                               | 26                  |
| Supervisor High School Plant                       | 22                  |
| Supervisor Publications                            | 22                  |
| Supervisor Central Kitchen                         | 16                  |
| Supervisor Nutrition Services                      | 16                  |



**NEWPORT MESA UNIFIED SCHOOL DISTRICT  
CLASSIFIED SUPERVISORY MONTHLY SALARY SCHEDULE (07)  
07/01/2024 - 06/30/2025**

Posted in accordance with CCR 570.5 and CCR 571

| RANGE | STEP 01 | STEP 02 | STEP 03 | STEP 04 | STEP 05 |
|-------|---------|---------|---------|---------|---------|
| 6     | 4,300   | 4,515   | 4,741   | 4,978   | 5,227   |
| 7     | 4,408   | 4,628   | 4,859   | 5,102   | 5,357   |
| 8     | 4,518   | 4,744   | 4,981   | 5,230   | 5,492   |
| 9     | 4,631   | 4,863   | 5,106   | 5,361   | 5,629   |
| 10    | 4,747   | 4,984   | 5,233   | 5,495   | 5,770   |
| 11    | 4,866   | 5,109   | 5,364   | 5,632   | 5,914   |
| 12    | 4,988   | 5,237   | 5,499   | 5,774   | 6,063   |
| 13    | 5,113   | 5,369   | 5,637   | 5,919   | 6,215   |
| 14    | 5,241   | 5,503   | 5,778   | 6,067   | 6,370   |
| 15    | 5,372   | 5,641   | 5,923   | 6,219   | 6,530   |
| 16    | 5,506   | 5,781   | 6,070   | 6,374   | 6,693   |
| 17    | 5,644   | 5,926   | 6,222   | 6,533   | 6,860   |
| 18    | 5,785   | 6,074   | 6,378   | 6,697   | 7,032   |
| 19    | 5,930   | 6,227   | 6,538   | 6,865   | 7,208   |
| 20    | 6,078   | 6,382   | 6,701   | 7,036   | 7,388   |
| 21    | 6,230   | 6,542   | 6,869   | 7,212   | 7,573   |
| 22    | 6,386   | 6,705   | 7,040   | 7,392   | 7,762   |
| 23    | 6,546   | 6,873   | 7,217   | 7,578   | 7,957   |
| 24    | 6,710   | 7,046   | 7,398   | 7,768   | 8,156   |
| 25    | 6,878   | 7,222   | 7,583   | 7,962   | 8,360   |
| 26    | 7,050   | 7,403   | 7,773   | 8,162   | 8,570   |
| 27    | 7,226   | 7,587   | 7,966   | 8,364   | 8,782   |
| 28    | 7,407   | 7,777   | 8,166   | 8,574   | 9,003   |
| 29    | 7,592   | 7,972   | 8,371   | 8,790   | 9,230   |
| 30    | 7,782   | 8,171   | 8,580   | 9,009   | 9,459   |
| 31    | 7,977   | 8,376   | 8,795   | 9,235   | 9,697   |
| 32    | 8,176   | 8,585   | 9,014   | 9,465   | 9,938   |
| 33    | 8,380   | 8,799   | 9,239   | 9,701   | 10,186  |
| 34    | 8,590   | 9,020   | 9,471   | 9,945   | 10,442  |
| 35    | 8,805   | 9,245   | 9,707   | 10,192  | 10,702  |
| 36    | 9,025   | 9,476   | 9,950   | 10,448  | 10,970  |
| 37    | 9,251   | 9,714   | 10,200  | 10,710  | 11,246  |
| 38    | 9,482   | 9,956   | 10,454  | 10,977  | 11,526  |
| 39    | 9,719   | 10,205  | 10,715  | 11,251  | 11,814  |
| 40    | 9,962   | 10,460  | 10,983  | 11,532  | 12,109  |
| 41    | 10,211  | 10,722  | 11,258  | 11,821  | 12,412  |
| 42    | 10,466  | 10,989  | 11,538  | 12,115  | 12,721  |
| 43    | 10,728  | 11,264  | 11,827  | 12,418  | 13,039  |
| 44    | 10,996  | 11,546  | 12,123  | 12,729  | 13,365  |
| 45    | 11,271  | 11,835  | 12,427  | 13,048  | 13,700  |

**Longevity**

|          |       |
|----------|-------|
| 5 years  | 3.0%  |
| 10 years | 8.0%  |
| 15 years | 10.5% |
| 20 years | 13.0% |
| 25 years | 15.5% |

**Stipends**

|           |      |      |
|-----------|------|------|
| Bilingual | 2.5% | 5.0% |
| Shift     | 2.5% | 5.0% |

7.0% COLA effective July 1, 2024

Salary increase approved by NMUSD Board of Education at its regularly scheduled meeting September 17, 2024

**NEWPORT-MESA UNIFIED SCHOOL DISTRICT  
CLASSIFICATION AND RANGE LISTING-CONFIDENTIAL GROUP  
2024-2025**

| <b><u>CLASSIFICATION</u></b>             | <b><u>RANGE</u></b> |
|--|---------------------|
| Executive Assistant-Superintendent       | 26                  |
| Executive Assistant-Confidential         | 24                  |
| Administrative Assistant-Confidential PC | 22                  |
| Administrative Assistant-Confidential    | 22                  |

**NEWPORT MESA UNIFIED SCHOOL DISTRICT  
CLASSIFIED CONFIDENTIAL MONTHLY SALARY SCHEDULE (08)  
07/01/2024 - 06/30/2025**

Posted in accordance with CCR 570.5 and CCR 571

| <b>RANGE</b> | <b>STEP 01</b> | <b>STEP 02</b> | <b>STEP 03</b> | <b>STEP 04</b> | <b>STEP 05</b> |
|--------------|----------------|----------------|----------------|----------------|----------------|
| 11           | 4,897          | 5,142          | 5,399          | 5,669          | 5,952          |
| 12           | 5,019          | 5,270          | 5,534          | 5,811          | 6,102          |
| 13           | 5,144          | 5,401          | 5,671          | 5,955          | 6,253          |
| 14           | 5,273          | 5,537          | 5,814          | 6,105          | 6,410          |
| 15           | 5,405          | 5,675          | 5,959          | 6,257          | 6,570          |
| 16           | 5,540          | 5,817          | 6,108          | 6,413          | 6,734          |
| 17           | 5,679          | 5,963          | 6,261          | 6,574          | 6,903          |
| 18           | 5,821          | 6,112          | 6,418          | 6,739          | 7,076          |
| 19           | 5,967          | 6,265          | 6,578          | 6,907          | 7,252          |
| 20           | 6,116          | 6,422          | 6,743          | 7,080          | 7,434          |
| 21           | 6,269          | 6,582          | 6,911          | 7,257          | 7,620          |
| 22           | 6,426          | 6,747          | 7,084          | 7,438          | 7,810          |
| 23           | 6,587          | 6,916          | 7,262          | 7,625          | 8,006          |
| 24           | 6,752          | 7,090          | 7,445          | 7,817          | 8,208          |
| 25           | 6,921          | 7,267          | 7,630          | 8,012          | 8,413          |
| 26           | 7,094          | 7,449          | 7,821          | 8,212          | 8,623          |

**Longevity**

|          |       |
|----------|-------|
| 5 years  | 3.0%  |
| 10 years | 8.0%  |
| 15 years | 10.5% |
| 20 years | 13.0% |
| 25 years | 15.5% |

**Stipends**

|               |            |      |
|---------------|------------|------|
| Bilingual     | 2.5%       | 5.0% |
| Notary        | 2.5%       |      |
| Communication | \$600/year |      |

7.0% COLA effective July 1, 2024

## 2025-26 All Funds June Budget

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Newport-Mesa Unified School District - June 10, 2025

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# Chart of Accounts

## 2025-26 All Funds June Budget

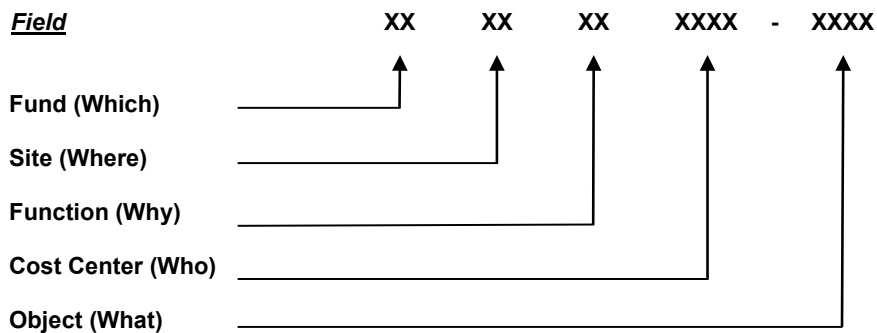
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Newport-Mesa Unified School District - June 10, 2025

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# Pseudo Code Structure Layout

## Pseudo Code Structure Layout



Example of Pseudo Account Line: 01 58 09 1027 – 4350

|              |                |                       |                        |                         |
|--------------|----------------|-----------------------|------------------------|-------------------------|
| 01           | 58             | 09                    | 1027                   | 4350                    |
| General Fund | Eastbluff Site | School Admin Function | Grades K-6 Cost Center | General Supplies Object |

## Account Number Structure

Newport-Mesa uses a Pseudo Code to abbreviate the 22-digit number string required by the State Standard Account Code Structure (SACS). The Pseudo Code is inclusive of Fund, Site, Function, Cost Center, and Object. A different Pseudo exists for every unique code string combination. Budgets and actual costs are recorded and retained in the system by pseudo/object combinations. The inclusion of the object code at the end of the pseudo code results in what is referred to as the pseudo/object combination, or simply the account number.

### Fund (2 digits) (Which)

The first two digits represent the Fund number. Most of the district's expenditures occur in the General Fund (01). The principal role of funds is to demonstrate fiscal accountability. The financial transactions of the district are separated into various funds to permit administrators to ensure and to report on compliance with the laws and regulations that affect the district.

### Site (2 digits) (Where)

The Site is a two-character code defined by Newport-Mesa that is used to describe physical locations or administrative groups.

### Function (2 digits) (Why)

The Function field describes activities or services performed in accomplishing the Goal. For example, to provide the appropriate atmosphere for learning, Newport-Mesa schools and departments transport students, teach students, feed students, and provide health services. Each of these activities is a Function; thus, a Function refers to the activity or service performed to support one or more Goals. The Function field applies to all expenditure accounts. Every expenditure must be coded to a function.

### Cost Center (4 digits) (Who)

The Cost Center is a code defined by the district with four digits that represent the lowest level of detail for a given transaction. Specific Categorical programs are identified at this level.

### Object (4 digits) (What)

The last four digits represent the object code. Object codes define the type of account (asset, liability, fund balance, revenue, or expenditure) and subsets of accounts such as type of expenditure (salary, benefits, books, and supplies, etc.). Object codes used by the district adhere to the state guidelines as defined in the *California School Accounting Manual*.



# Fund

## **01 – General Fund**

The General Fund is used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in this fund. Restricted projects or activities within the General Fund must be identified and separated from unrestricted activities.

## **12 – Child Development Fund**

The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs (Education Code Section 8328).

The Child Development Fund may be used only for expenditures for the operation of child development programs. Child development programs that are not subsidized by state or federal funds and that are operated with the intent of recovering the costs of the program through parent donations or other charges to users, if significant, should be accounted for in an Enterprise Fund.

## **13 – Cafeteria Fund**

The Cafeteria Fund (Education Code sections 38090–38093) is used to account separately for federal, state, and local resources to operate the food service program.

The Cafeteria Fund shall be used only for expenditures for the operation of the district's food service program (Education Code sections 38091 and 38100). The governing board of the district may establish and maintain within the Cafeteria Fund a reserve for cafeteria equipment (Education Code Section 38102).

## **17 – Special Reserve Fund for Other Than Capital Outlay Projects**

The Special Reserve Fund for Other Than Capital Outlay Projects is used primarily to provide for the accumulation of General Fund monies for general operating purposes (Education Code Section 42842). Amounts from this special reserve fund must first be transferred into the General Fund or other appropriate fund of the district before expenditures can be made.

# Fund

## **20 – Special Reserve Fund for Post-Employment Benefits**

The Special Reserve Fund for Post-Employment Benefits may be used to account for amounts the district has earmarked for the future cost of retiree benefits but has not contributed irrevocably to a separate trust for the retiree benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund for expenditure.

## **21 – Building Fund**

The Building Fund is composed of Measure F Funds received from the sale of General Obligations Bonds. On November 8, 2005, the voters of Newport-Mesa passed “Measure F” with a 55 percent favorable vote. Measure F provided for the levy of a special tax to support General Obligation Bonds to increase access to educational opportunities for all students, provide facilities to meet current state educational requirements, and improve student safety by completing specific projects throughout the school district.

The Building Fund contains Fund 26 (General Obligation Bond Series 2017).

## **25 – Capital Facilities Fund**

The Capital Facilities Fund is used primarily to account separately for money received from fees levied on developers or other agencies as a condition of approving a development. The authority for these levies may be county/city ordinances (Government Code sections 65970–65981) or private agreements between the district and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (Government Code Section 66006). Expenditures in the Capital Facilities Fund are restricted to the purposes specified in Government Code sections 65970–65981 or to the items specified in agreements with the developer (Government Code Section 66006).

## **35 – School Facilities Fund (Prop 1A)**

The County School Facilities Fund was established pursuant to Education Code Section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.

# Fund

## **39 – School Facilities Fund (Prop 47)**

The County School Facilities Fund was established pursuant to Education Code Section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.

School Facilities funding related to Proposition 47. Funds from Proposition 47 are used for Measure A or Measure F projects.

## **40 – Special Reserve/C.O.P. Special Reserve Fund for Capital Outlay Projects.**

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (Education Code Section 42840). Other authorized resources which may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462); (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board (Education Code Section 41003); and (3) excess amounts sufficient to pay all unpaid bond obligations (Education Code Section 15235).

Transfers authorized by the governing board from the General Fund must be expended for capital outlay purposes. Proceeds from the sale or lease-with-option-to-purchase may be spent for capital outlay purposes, costs of maintenance of the district's property, and future maintenance and renovation of school sites (Education Code Section 17462). Expenditures for capital outlay are most commonly made against the Object 6000, Capital Outlay accounts.

# Fund

## **71 – Retiree Benefit Fund**

The Retiree Benefit Fund exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefit payments, or both. This fund should be used only to account for an LEA's irrevocable contributions to a postemployment benefit plan for which a formal trust or an arrangement that is equivalent to a formal trust exists. Amounts earmarked for postemployment benefits but not contributed irrevocably to a trust or to an arrangement that is equivalent to a formal trust should be accounted for in the general fund or a special reserve fund.

Moneys may be contributed to the Retiree Benefit Fund (Fund 71) from other funds by periodic expense charges to those funds in amounts based on existing and future obligation requirements. Payments may be made from the fund for insurance, annuities, administrative costs, or any other authorized purpose (Education Code Section 42850). The principal revenues in this fund are:

- Interest
- In-District Premiums/Contributions
- All Other Local Revenue

# Fund

## **71 – Retiree Benefit Fund**

The Retiree Benefit Fund exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefit payments, or both. This fund should be used only to account for an LEA's irrevocable contributions to a postemployment benefit plan for which a formal trust or an arrangement that is equivalent to a formal trust exists. Amounts earmarked for postemployment benefits but not contributed irrevocably to a trust or to an arrangement that is equivalent to a formal trust should be accounted for in the general fund or a special reserve fund.

Moneys may be contributed to the Retiree Benefit Fund (Fund 71) from other funds by periodic expense charges to those funds in amounts based on existing and future obligation requirements. Payments may be made from the fund for insurance, annuities, administrative costs, or any other authorized purpose (Education Code Section 42850). The principal revenues in this fund are:

- Interest
- In-District Premiums/Contributions
- All Other Local Revenue

# Site Codes

| Description   | Short Description | Site Code |
|---|-------------------|-----------|
| Adams   | ADMS              | 32        |
| Achievement, Innovation, and Continuous Improvement | AICI              | 09        |
| Andersen  | ANDR              | 59        |
| Assessment  | ASMT              | 10        |
| Back Bay High School                                | BBHS              | 60        |
| Board Of Education/Superintendent                   | BOE               | 01        |
| Business Services                                   | BUSN              | 04        |
| California  | CAL               | 36        |
| College Park  | CPK               | 38        |
| Corona Del Mar High School (7-12)                   | CDM               | 76        |
| Costa Mesa High School (7-12)                       | CMHS              | 77        |
| Davis   | DAVS              | 39        |
| BESST Student Services                              | BESST             | 64        |
| Early College High School (9-12)                    | ECHS              | 63        |
| Eastbluff   | ESTB              | 58        |
| Education Technology                                | EDTC              | 03        |
| Elementary  | ELEM              | 07        |
| Elementary Summer Program                           | ELSM              | 17        |
| Ensign Intermediate (7-8)                           | ENSN              | 68        |
| Estancia High School (9-12)                         | EHS               | 78        |
| Facilities And Operations                           | F & O             | 08        |
| Harbor View   | HVW               | 40        |
| Harper  | HPR               | 22        |
| Health Services                                     | HS                | 12        |
| HS (9-12) Summer Program                            | HSSM              | 29        |
| Human Resources                                     | HR                | 05        |
| K-12 Instruction & Leadership Development           | ILD               | 11        |
| Kaiser  | KSR               | 41        |
| Killybrooke   | KLYB              | 42        |
| Lincoln   | LNC               | 43        |
| Lindbergh   | LND               | 21        |
| Mariners  | MRNS              | 44        |
| Monte Vista High School (9-12)                      | MVHS              | 62        |
| MS (7-8) Summer Program                             | MSSM              | 27        |
| Newport Coast                                       | NCST              | 46        |
| Newport Elementary                                  | NPEL              | 48        |
| Newport Harbor High School (9-12)                   | NHHS              | 79        |
| Newport Heights                                     | NHTS              | 49        |
| Paularino   | PAUL              | 50        |
| Pomona  | POM               | 51        |
| Presidio  | PRSD              | 66        |

*Note: The leading zero for site codes is not displayed; however, the leading zero must be entered in the selection criteria for BusinessPlus reporting and web-based inquiry.*

# Site Codes

| Description                                   | Short Description | Site Code |
|---|-------------------|-----------|
| Rea   | REA               | 52        |
| Secondary                                     | SCND              | 06        |
| Sonora  | SNRA              | 53        |
| Special Education                             | SPEC              | 14        |
| Special Education – Local Assistance          | SELA              | 90        |
| Special Education – Elementary Ed / Preschool | SE-P/EL           | 97        |
| Special Education – Secondary Ed              | SE-SEC            | 96        |
| Special Education – SELPA                     | SLPA              | 13        |
| Special Education / Summer School             | SPSS              | 15        |
| Student Services                              | STDS              | 16        |
| TeWinkle Intermediate (7-8)                   | TWNK              | 72        |
| Victoria                                      | VICT              | 54        |
| Whittier                                      | WHTR              | 55        |
| Wilson  | WLSN              | 56        |
| Woodland                                      | WOOD              | 34        |
| Tuition Out Of District                       | TUIT              | 91        |
| Private School – Christ Lutheran              | CLES              | 81        |
| Private School – Our Lady Queen of Angels     | OLQA              | 82        |
| Private School – St Joachim                   | SJPS              | 83        |
| Private School – St John the Baptist          | SJBE              | 84        |
| Private School – Waldorf School Of OC         | WSOC              | 87        |
| Private School – Newport Christian            | NCPS              | 88        |

*Note: The leading zero for site codes is not displayed; however, the leading zero must be entered in the selection criteria for BusinessPlus reporting and web-based inquiry.*



# Function Codes

| NMUSD<br>Function Code | SACS<br>Code | Acronym | Function Description   |
|------------------------|--------------|---------|--|
| 01                     | 1000         | IN      | Instruction  |
| 02                     | 1002         | IA      | Instructional Art  |
| 03                     | 2100         | SU      | Instructional Supervision and Administration                         |
| 05                     | 2420         | IL      | Instructional Library, Media, and Technology                         |
| 07                     | 2490         | OI      | Other Instructional Resources  |
| 09                     | 2700         | SA      | School Administration  |
| 11                     | 3110         | GC      | Guidance and Counseling Services                                     |
| 13                     | 3120         | PS      | Psychological Services   |
| 15                     | 3130         | AS      | Attendance and Social Work Services                                  |
| 17                     | 3140         | HS      | Health Services  |
| 19                     | 3150         | SP      | Speech Pathology and Audiology                                       |
| 21                     | 3160         | PTS     | Pupil Testing Services   |
| 25                     | 3600         | PT      | Pupil Transportation   |
| 27                     | 3700         | NS      | Nutrition Services   |
| 29                     | 3900         | OP      | Other Pupil Services   |
| 31                     | 4000         | AN      | Ancillary Services   |
| 32                     | 4900         | AA      | Ancillary Art Services   |
| 33                     | 5000         | CS      | Community Services   |
| 35                     | 6000         | EN      | Enterprise   |
| 37                     | 7100         | BD      | Board and Superintendent   |
| 38                     | 7190         | FA      | External Financial Audit   |
| 39                     | 7200         | GA      | Other General Administration   |
| 40                     | 7210         | TIC     | Transfers (Indirect Costs)   |
| 45                     | 7700         | IT      | Centralized Data Processing  |
| 47                     | 8100         | MO      | Plant Maintenance and Operations                                     |
| 48                     | 8300         | SEC     | Security   |
| 49                     | 8500         | FA      | Facilities Acquisition and Construction                              |
| 51                     | 8700         | FR      | Facilities Rents and Leases  |
| 54                     | 9100         | DEBT    | Debt Services  |
| 55                     | 9200         | TBA     | Transfers Between Accounts   |
| 56                     | 9300         | IFNDT   | Interfund Transfers  |
| 60                     | 1110         | SESC    | Special Education Separate Classes                                   |
| 61                     | 1120         | SERS    | Special Education Resource Specialist Instruction                    |
| 62                     | 1130         | SESA    | Special Education Supplement Aids and Services in Regular Classrooms |
| 63                     | 1180         | SENP    | Special Education, Nonpublic Agencies/ Schools (NPA/NPS)             |
| 64                     | 1190         | SEOS    | Special Education, Other Specialized Instructional Services          |

# Function Description

## INSTRUCTION

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>01</b> | <b>SACS Code</b> | <b>1000</b> |
|-------------------|-----------|------------------|-------------|

Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom or in another location, such as a home or hospital, and in other learning situations, such as those involving co-curricular activities. It may also be provided through some other approved medium, such as computers, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, readers, teaching machines, etc.) that assist in the instructional process. If a stipend is paid to a teacher for any non-instructional function, the stipend should be coded to the appropriate function. Expenditures for department chairpersons who teach part-time should be prorated using the full-time equivalent (FTE) ratio. Full-time department chairpersons' expenditures should be included in Function 09 (2700), School Administration. Expenditures for instructional technology, which include computers, routers and servers, software licenses, communication lines, and computer maintenance costs, may be coded to Function 01 (1000), Instruction, where they can be identified directly with the classroom. Instructional functions may not be used in capital project funds.

## INSTRUCTIONAL ART

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>02</b> | <b>SACS Code</b> | <b>1002</b> |
|-------------------|-----------|------------------|-------------|

Instructional Art includes all instructional activities and materials related to the following programs: dance; media arts; music; theatre; and visual arts including folk art, painting, sculpture, photography, and craft arts; creative expressions including graphic arts and design, computer coding, animation, music composition and ensembles; and script writing, costume design, film, and video.

# Function Description

## INSTRUCTIONAL SUPERVISION AND ADMINISTRATION

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>03</b> | <b>SACS Code</b> | <b>2100</b> |
|-------------------|-----------|------------------|-------------|

Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, understanding of child development, staff training, etc. This function includes both staff with supervisory duties as well as staff who are singularly involved with projects to improve curriculum and guidance of teachers in the use of instructional materials. This function also includes special project administration. Salaries and associated costs of staff who provide supplemental services above the general level provided by the business office or who provide services normally required of a program manager may be charged to Function 03 (2100), Instructional Supervision.

The costs of assistant superintendents for instruction or equivalent positions having first-line responsibility for instructional administration and for participation in district/county policy may be charged. 50 percent as a direct cost to Function 03 (2100), Instructional Supervision and Administration; 50 percent to Function 39 (7200), Other General Administration.

Generally used with Goal 0000, Undistributed; if directly identifiable to a specific instructional goal, it may be used with that goal. May also be used with Goal 8500, Child Care and Development Services and Goal 8600, County Services to districts. Support costs charged directly to a specific goal require supporting documentation indicating how the costs relate to the goal.

Activities associated with directing, managing, and supervising instructional services. Activities associated with assessing programs and instruction based on research. Activities that aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques to stimulate and motivate students.

Expenditures for staff or consultants to develop curriculum for the professional or occupational growth and competence of instructional staff members during the time of their service to the school system or school. These activities include guiding teachers in the use of instructional materials, administering sabbaticals, providing the environment for in-service training, and so forth.

# Function Description

The cost of a consultant who works with teachers outside the classroom should be charged to Function 03 (2100), Staff Development, and object 5810, Professional and Consulting Services and Operating Expenditures.

A fee paid for an employee to attend a conference or a salary stipend for attending a staff development conference should follow the function of the employee. For example, the cost of a classroom teacher improving his or her ability to teach is an instructional cost, an "activity dealing directly with the interaction between teachers and students," and should be charged to Function 01 (1000), Instruction. Likewise, the cost of a school nurse attending a staff development conference should be coded to Function 17 (3140), Health Services.

The cost of a maintenance employee attending staff development should be coded to Function 47 (8100), Plant Maintenance and Operations.

Activities associated with the administration of special projects, such as Title 1 or migrant education. Special projects are usually conducted entirely in support of an instructional program or another support program. Include salaries of directors or supervisors of instruction-related special projects and associated clerical or program support staff. Costs will generally be associated with a specific resource and may have a specific goal.

## INSTRUCTIONAL LIBRARY, MEDIA, AND TECHNOLOGY

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>05</b> | <b>SACS Code</b> | <b>2420</b> |
|-------------------|-----------|------------------|-------------|

Activities concerned with the use of all teaching and learning resources, including hardware and content materials, methods, or experiences used for teaching and learning purposes. These activities consist of selecting, preparing, caring for, and making available to members of the instructional staff audiovisual equipment and material, education programs presented through television services, and computer-assisted instruction services. This category also includes guiding individuals in the use of library books and materials. All educational media include printed and non-printed sensory materials. Instructional technology costs identified with computer labs and other instructional support centers may be charged to Instructional Library, Media, and Technology, where they can be directly identified to it.

# Function Description

Direct charges to the instructional library, media and technology function include salaries of librarians, library clerks, audiovisual personnel, and personnel who are involved in writing, programming, and directing ongoing educational television and computer-based instructional programs; employee benefits of employees in this program; library books, regardless of where they are placed in the district; audiovisual materials; repair and maintenance of equipment used in this program; and acquisition and replacement of audiovisual and library equipment.

Examples of activities or items excluded as direct charges to instructional library, media, and technology are as follows:

Textbooks and special materials that are used exclusively in an instructional program or project and that are not part of the central library. Computer-assisted instructional activities of an experimental nature.

Generally used with Goal 0000, Undistributed; if directly identifiable to a specific instructional goal, it may be used with that goal. Support costs charged directly to a specific goal require supporting documentation indicating how the costs relate to the goal.

## OTHER INSTRUCTIONAL RESOURCES

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>07</b> | <b>SACS Code</b> | <b>2490</b> |
|-------------------|-----------|------------------|-------------|

Other activities and materials that provide students resources to achieve the appropriate student learning outcomes.

## PARENT PARTICIPATION

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>07</b> | <b>SACS Code</b> | <b>2495</b> |
|-------------------|-----------|------------------|-------------|

Activities designed to include the parents in the student's education.

# Function Description

## SCHOOL ADMINISTRATION

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>09</b> | <b>SACS Code</b> | <b>2700</b> |
|-------------------|-----------|------------------|-------------|

Activities concerned with directing and managing the operation of a particular school. The activities include those performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the district. These activities also include the work of clerical staff in support of the teaching and administrative duties. Other school administration services include graduation expenses and department chairpersons.

Generally used with Goal 0000, Undistributed; if directly identifiable to a specific goal, it may be used with that goal. If charging to specific goals, there should be support indicating how the expenditures relate to the goals being charged. It may also be used with Goal 8500, Child Care and Development Services and Goal 8600, County Services to districts. Support costs charged directly to a specific goal require supporting documentation indicating how the costs relate to the goal.

## GUIDANCE AND COUNSELING SERVICES

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>11</b> | <b>SACS Code</b> | <b>3110</b> |
|-------------------|-----------|------------------|-------------|

Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. This function includes information services, appraisal services, placement services, counseling services, and record maintenance services.

Information services consist of activities for disseminating educational, occupational, and personal social information to help acquaint students with the curriculum and with educational and vocational opportunities and requirements. Such information might be provided directly to

# Function Description

students through activities such as group or individual guidance, or it might be provided indirectly to students through staff members or parents.

Appraisal services consist of activities that assess student characteristics. They are used in administration, instruction, and guidance to assist the student in assessing his or her purposes and progress in career and personality development. Placement services consist of activities that help place students in appropriate situations while they are in school. These could be educational situations, part-time employment while they are in school, and appropriate educational and occupational situations after they leave school. These activities also help ease the students' transition from one educational experience to another. The transition may require, for example, admissions counseling, referral services, assistance with records, and follow-up communications with employers.

Counseling services consist of activities concerned with the relationship between one or more counselors and one or more students, and between counselors and other staff members. These activities are intended to help the student understand his or her educational, personal, and occupational strengths and limitations; relate his or her abilities, emotions, and aptitudes to educational and career opportunities; utilize his or her abilities in formulating realistic plans; and achieve satisfying personal and social development. Record maintenance services consist of activities for compiling, maintaining, and interpreting cumulative records of individual students, including systematic consideration of such factors as: home and family background, physical and medical status, standardized test results, personal and social development, and school performance.

Used with Goals 1000-7000 if directly identifiable to a goal; otherwise used with Goal 0000, Undistributed. May be used with Goal 8500, Child Care and Development Services, and Goal 8600, County Services to districts. Support costs charged directly to a specific goal require supporting documentation indicating how the costs relate to the goal.

**BEHAVIOR MANAGEMENT SERVICES.** Services provided pursuant to an IEP to teachers, parents, or students by a professional counselor to promote lasting, positive changes in the student's behavior, resulting in the student gaining greater access to a variety of community settings, social contacts, public events, and placement in the least restrictive environment. (Title 5, California Code of Regulations, Section 3001[d]).



# Function Description

**INDIVIDUAL COUNSELING.** One-on-one counseling pursuant to an IEP. Counseling may focus on educational, career, or personal aspects. It may be with parents or staff members. Used with the special education goal, this service is expected to supplement the regular guidance and counseling program.

**GROUP COUNSELING.** Counseling in a group setting pursuant to an IEP. Typically, group counseling is social skills development, but it may focus on educational, career, or personal aspects. It may be with parents or staff. Used with the special education goal, this service is expected to supplement the regular guidance and counseling program.

**GUIDANCE SERVICES.** Interpersonal, intrapersonal, or family interventions pursuant to an IEP. Specific programs include social skills development, self-esteem building, parent training, and assistance to special education students. These services are expected to supplement the regular guidance and counseling program.

**PARENT COUNSELING.** Individual or group counseling pursuant to an IEP to assist the parent(s) of special education students in better understanding and meeting their child's needs; counseling sessions may include parenting skills or other pertinent issues. IEP-required parent counseling is expected to supplement the regular guidance and counseling program.

## PSYCHOLOGICAL SERVICES

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>13</b> | <b>SACS Code</b> | <b>3120</b> |
|-------------------|-----------|------------------|-------------|

Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents.

Psychological testing services are activities concerned with administering psychological tests, standardized tests, and inventory assessments. These tests measure ability, aptitude, achievement, interests, and personality. Activities also include the interpretation of these tests for students, school personnel, and parents.

# Function Description

Psychological counseling services are activities that take place between a school psychologist or other qualified person, a counselor, and one or more students in which the students are helped to perceive, clarify, and solve problems of adjustment and interpersonal relationships.

Psychotherapy services are activities that provide a therapeutic relationship between a qualified mental health professional and one or more students, in which the students are helped to perceive, clarify, and solve emotional problems.

Generally used with Goals 1000-7000 if directly identifiable to a goal; otherwise, used with Goal 0000, Undistributed. May be used with Goal 8500, Child Care and Development Services, and Goal 8600, County Services to districts. If charging to specific goals, there should be support indicating how the expenditures relate to the goals being charged. Psychologist services for assessment testing for students with Individualized Education Programs (IEP) should be coded to Goals 5000-5999.

## ATTENDANCE AND SOCIAL WORK SERVICES

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>15</b> | <b>SACS Code</b> | <b>3130</b> |
|-------------------|-----------|------------------|-------------|

Activities designed to improve student attendance at school and that attempt to prevent or solve student problems involving the home, the school, and the community.

Attendance services consist of such activities as early identification of patterns of absence, promotion of pupils' and parents' positive attitudes toward attendance, analysis of causes of absences, and enforcement of compulsory attendance laws. The time spent on attendance recording and reporting on a district-wide basis is charged to the general administration function.

Social work services consist of such professional services as diagnosing the problems of pupils arising out of the home, school, or community; undertaking casework services for the child or parent or both; interpreting the pupils problems for other staff members; and promoting modification of the circumstances surrounding the individual pupil that is related to his or her problem insofar as the resources of family, school, and community can be brought to bear on the problem.

# Function Description

Generally used with Goals 1000-7000 if directly identifiable to a goal; otherwise used with Goal 0000, Undistributed. May be used with Goal 8500, Child Care and Development Services, and Goal 8600, County Services to districts. If charging to specific goals, there should be support indicating how the expenditures relate to the goals being charged.

## HEALTH SERVICES

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>17</b> | <b>SACS Code</b> | <b>3140</b> |
|-------------------|-----------|------------------|-------------|

Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.

Medical services consist of activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services, periodic health examinations; emergency injury and illness care; and communications with parents and medical personnel. Dental services consist of activities associated with dental screening, dental care, and orthodontic activities. Nursing services consist of activities associated with nursing, such as health inspection, treatment of minor injuries, and referrals for other health services.

Goals 5000-5999, Special Education, may include the following services in this function:

**ASSESSMENT TESTING.** Individual health assessment done by a credentialed school nurse or physician for students determined to need Individualized Education Programs (IEP).

**PHYSICAL THERAPY.** Services provided pursuant to an IEP by a registered physical therapist or physical therapist assistant when assessment shows a discrepancy between gross motor performance and other educational skills.

**OCCUPATIONAL THERAPY.** Services provided to improve a student's postural stability, sensory processing and organization, environmental adaptation, motor planning and coordination, visual perception, and integration and fine motor abilities.

**VISION SERVICES.** The assessment of functional vision and therapy to correct visual impairments.

# Function Description

**HEALTH AND NURSING.** Specialized physical health care services provided pursuant to an IEP, such as catheterization, nebulizer treatments, blood glucose monitoring, administration of oxygen, and any other specialized services that may be provided by a trained staff member and do not require the supervision of a physician. Other services provided pursuant to an IEP when a student has health problems that require nursing intervention beyond basic school health services include managing the health problem, consulting with staff, providing group and individual counseling, making appropriate referrals, and maintaining communication with agencies and health care providers.

## **SPEECH PATHOLOGY AND AUDIOLOGY SERVICES**

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>19</b> | <b>SACS Code</b> | <b>3150</b> |
|-------------------|-----------|------------------|-------------|

Activities that identify, assess, and treat children with speech, hearing, and language impairments. Speech pathology services consist of activities that identify children with speech and language disorders; diagnose and appraise specific speech and language disorders; refer problems for medical or other professional attention necessary to treat speech and language disorders; provide required speech treatment services; and counsel and guide children, parents, and teachers, as appropriate.

Audiology services consist of activities that identify children with hearing loss; determine the range, nature, and degree of hearing function; refer problems for medical or other professional attention appropriate to treat impaired hearing; treat language impairment; involve auditory training, speech reading (lip-reading), and speech conversation; create and administer programs of hearing conversation; and counsel guidance of children, parents, and teachers as appropriate. Audiological services for special education students include measurements of acuity or consultation with speech pathologists. Classroom instruction by a certificated teacher in how to speak, read, or interpret verbal signals is more properly coded to Function 64 (1190), Special Education: Other Specialized Instructional Services.

# Function Description

## PUPIL TESTING SERVICES

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>21</b> | <b>SACS Code</b> | <b>3160</b> |
|-------------------|-----------|------------------|-------------|

Cost of staff or consultants assigned to coordinate the standardized testing of students in academic contents. The cost of classroom teachers administering tests to their students during the instructional day remains a part of the instructional function.

## PUPIL TRANSPORTATION

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>25</b> | <b>SACS Code</b> | <b>3600</b> |
|-------------------|-----------|------------------|-------------|

Activities concerned with conveying students to and from school. Transportation other than from home to school is referred to as "Other Miles," which includes field trips and transportation between school sites.

Costs in this function include:

- Transportation supervisors, directors, bus drivers, clerks, and maintenance personnel
- Fuel, oil, tires, and parts for buses
- Contracted repair of buses
- Bus driver training and certification
- Contracts with individuals, other districts, and firms for transporting pupils
- Rental of buses
- Acquisition and replacement of equipment used for transporting pupils, including buses
- Field trips
- Financing costs (e.g., principal and interest for acquisition of buses)
- Student organization trips
- Principal and interest on school bus loans/capital leases.
- Vehicles other than those used for student transportation.

# Function Description

## NUTRITION SERVICES

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>27</b> | <b>SACS Code</b> | <b>3700</b> |
|-------------------|-----------|------------------|-------------|

Activities concerned with providing food to students and staff in a school or district. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

Costs in this function include:

- Food service supervisors, managers, directors, and related staff, such as bookkeepers and clerks.
- Cooks and helpers
- Food purchases
- Nonfood purchases, such as plates, silverware, napkins, etc., essential to providing food services to students.
- Commodities
- Food services laundry.
- Purchase of vehicles and other transportation costs for the purpose of transporting food from central locations to satellite locations.
- Acquisition and replacement of related equipment.
- Repair and maintenance of equipment used in this function.
- Snacks for kindergarten classes.
- Food purchased for lunches not reimbursed through the School Lunch Program
- Costs in this function exclude food purchases for meetings or workshops, or to instruct students on food preparation.

# Function Description

## OTHER PUPIL SERVICES

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>29</b> | <b>SACS Code</b> | <b>3900</b> |
|-------------------|-----------|------------------|-------------|

Other support services to students not classified elsewhere in Functions 11-27 (3000).

## ANCILLARY SERVICES

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>31</b> | <b>SACS Code</b> | <b>4000</b> |
|-------------------|-----------|------------------|-------------|

School-sponsored activities during or after the school day that are not essential to the delivery of services in the Functions 01-29 (1000, 2000, 3000 series). These activities are generally designed to provide students with experiences such as motivation and enjoyment, and improvement of skills in either a competitive or non-competitive setting.

## ANCILLARY ART SERVICES

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>32</b> | <b>SACS Code</b> | <b>4900</b> |
|-------------------|-----------|------------------|-------------|

Ancillary Services that fall under one of the following art related fields: dance; media arts; music; theater; and visual arts including folk art, painting, sculpture, photography, and craft arts; creative expressions including graphic arts and design, computer coding, animation, music composition and ensembles; and script writing, costume design, film, and video.

## COMMUNITY SERVICES

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>33</b> | <b>SACS Code</b> | <b>5000</b> |
|-------------------|-----------|------------------|-------------|

Activities concerned with providing community services to community participants other than students. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, or a childcare center for working parents.



# Function Description

## ENTERPRISE

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>35</b> | <b>SACS Code</b> | <b>6000</b> |
|-------------------|-----------|------------------|-------------|

Activities that are financed and operated in a manner similar to private business enterprises, where the stated intent is that the costs are financed or recovered primarily through user charges. Food services should not be charged here, but rather to Function 27 (3700), Nutrition Services, because costs are financed in large part through federal and state revenues. This function is used when a district is selling goods or services to outside organizations. For example, a district provides computer services to other districts on a donation basis. The expenditures related to the services provided to the other districts would be coded to this function (whether the activities occur in the General Fund or an Enterprise Fund). Function 35 (6000), Enterprise should be used with Self-Insurance Fund activities.

## BOARD AND SUPERINTENDENT

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>37</b> | <b>SACS Code</b> | <b>7100</b> |
|-------------------|-----------|------------------|-------------|

Activities concerned with establishing and administering a policy for operating the district.

Costs in this function include:

- Activities of the members of the Board of Education.
- Activities of the district performed in support of school district meetings.
- Legal activities in interpretation of the laws and statutes and general liability situations
- Activities of external auditors.
- Services rendered in connection with any school system election, including elections of officers and bond elections.
- Activities concerned with staff relations system-wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.
- Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents in generally directing and managing all affairs of the district.
- Personnel and materials in the office of the superintendent.

# Function Description

- Activities associated with community/public relations.
- Activities associated with developing and maintaining good relationships with state and federal officials.
- Activities associated with grant procurement.

## EXTERNAL FINANCIAL AUDIT

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>38</b> | <b>SACS Code</b> | <b>7190</b> |
|-------------------|-----------|------------------|-------------|

Annual independent financial audits conducted pursuant to both Education Code Section 14503 and the Single Audit Act as required by LEAs that expend more than \$500,000 in federal funds.

## OTHER GENERAL ADMINISTRATION

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>39</b> | <b>SACS Code</b> | <b>7200</b> |
|-------------------|-----------|------------------|-------------|

Activities other than Function 37 (7100), Board, and Function 37 (7150), Superintendent, which manage the district as an overall entity. Other General Administration activities include fiscal services, personnel services, and central support services.

Certain insurance should be charged to the appropriate function, such as Function 01 (1000), Instruction, for pupil insurance and driver training vehicle insurance; Function 25 (3600), Pupil Transportation, for insurance on buses; and Function 27 (3700), Nutrition Services, for insurance on nutrition service vehicles. All other costs of property or general liability insurance not charged to a specific function should be charged to Function 39 (7200), Other General Administration.

The costs of assistant superintendents for instruction or equivalent positions having first-line responsibility for instructional administration and for participation in district/county policy may be charged 50 percent as a direct cost to Function 03 (2100), Instructional Supervision and Administration; 50 percent to Function 39 (7200), Other General Administration.

# Function Description

Agency-wide administrative costs are not directly expended in any fund other than the General Fund. Due to the agency-wide nature of the costs, Function 39 (7200) and its optional sub-functions are used with Resources 0000, Unrestricted, and Goal 000, Undistributed.

## GENERAL ADMINISTRATION COST TRANSFERS

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>40</b> | <b>SACS Code</b> | <b>7210</b> |
|-------------------|-----------|------------------|-------------|

For the transfer of indirect costs. Use to record transfers of indirect costs (both credit and debit entries) in combination with Object 7310, Transfers of Indirect Costs and 7350, Transfers of Indirect Costs - Interfund. Function 40 (7210), General Administration Cost Transfers must net to zero.

## CENTRALIZED DATA PROCESSING

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>45</b> | <b>SACS Code</b> | <b>7700</b> |
|-------------------|-----------|------------------|-------------|

This function is for expenditures/expenses for data processing services, whether in-house or contracted. Examples of this function are costs for computer facility management, computer processing, systems development, analysis and design, and those interfacing costs associated with general types of technical assistance to data users. Specific types of applications include attendance accounting, grade reporting, financial accounting, and human resources/personnel. Personal computers (PCs) that are stand-alone are to be charged to the appropriate function. Peripherals, including terminals and printers, are to be charged to the appropriate function. Costs associated with mainframe, minicomputers, and networked or stand-alone microcomputers that provide services to multiple functions are to be recorded here.

Costs in this function include:

- Salaries and other expenditures/expenses (including hardware/software maintenance) for PC networks that include student and general administrative software and serve multiple functions.

# Function Description

- If these costs can be directly identified as instructional or instructional support, they should be charged to the appropriate function.
- Network managers for non-instructional computer networks.
- Salaries and other expenditures/expenses (including hardware/software maintenance) for minicomputers that include student and general administrative software and serve multiple functions.
- Salaries and other expenditures/expenses (including hardware/software maintenance) for mainframe computers that include student and general administrative software and serve multiple functions.
- Information Technology (IT) directors.

Costs in this function exclude:

- Stand-alone or networked computers used by a specific functional area.
- Instructional computer networks.
- Instructional technology coordinator.

## PLANT MAINTENANCE AND OPERATIONS

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>47</b> | <b>SACS Code</b> | <b>8100</b> |
|-------------------|-----------|------------------|-------------|

This function is used for expenditures related to activities to keep the physical plant and grounds open, clean, comfortable, and in working condition. This function is used to record expenditures for the maintenance and operation of the physical plant and grounds.

## SECURITY

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>48</b> | <b>SACS Code</b> | <b>8300</b> |
|-------------------|-----------|------------------|-------------|

This function is used for expenditures related to security, activities concerned with maintaining order and safety in school buildings, on the school grounds, and in the vicinity of schools at all

# Function Description

times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and hall monitoring services.

## **FACILITIES ACQUISITION AND CONSTRUCTION**

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>49</b> | <b>SACS Code</b> | <b>8500</b> |
|-------------------|-----------|------------------|-------------|

Construction activities concerned with capital projects, such as acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, initially installing or extending service systems and other built-in equipment, and improving sites. Capitalize projects that extend the life and value of a site, building, or major equipment and that exceed the district's capitalization threshold. Documented time of a project manager to a capital project may be capitalized. (Refer to Procedure 801 in Part I of CSAM.) Facility costs that are not clearly identifiable to a capital project should not be charged to Function 49.

Facility planning or administration should be charged to Function 39 (7200), Other General Administration. Facility improvements that do not significantly extend the life or increase the value of a site or building or that do not meet the district's threshold for capitalization should be charged to Function 47 (8100), Plant Maintenance and Operations.

## **FACILITIES RENTS AND LEASES**

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>51</b> | <b>SACS Code</b> | <b>8700</b> |
|-------------------|-----------|------------------|-------------|

This function is for costs of facility operating leases or rented facilities. This does not include capital lease payments. Capital lease payments are debt service and are charged to all other outgo.

Generally, costs of leased or rented facilities are considered agency-wide costs of doing business and are shared equitably by all programs. Costs may be charged to a specific program only if renting or leasing a facility is required by state or federal agencies for programmatic purposes, such as on a site on which no agency-owned facilities are located. Supporting documentation of the requirement is necessary.

# Function Description

As an example, a county office leases a classroom from a school district to house a special education class. The action is necessary for programmatic purposes because the special education class is required by the state to be conducted at a regular school site for mainstreaming purposes. The county office owns no regular education schools at which the class could be located. The lease payments would be charged as documented direct support costs to a special education goal.

Alternatively, a school district leases a facility to house ROP classes, which is near a shopping center at which most of the students are being trained. However, because housing the ROP classes rather than other program classes in the rented facility was a district administrative decision and not a state or federal requirement, the cost of the lease payments would be charged to the Goal 0000, Undistributed, and subsequently distributed to all district programs as allocated support costs.

## DEBT SERVICE

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>54</b> | <b>SACS Code</b> | <b>9100</b> |
|-------------------|-----------|------------------|-------------|

Servicing the debt of the district, including payments of both principal and interest. Normally, only long-term debt (obligations exceeding one year) is recorded here. Also used to record portion of direct costs for issuing tax and revenue anticipation notes (TRANS), bonds, or certificates of participation (COPS), including interest expense, which is equal to or less than investment earnings on the proceeds. If costs exceed investment earnings, the excess costs are to be charged to Function 39 (7200), Other General Administration. If long-term debt is issued at a discount, the discount should be recorded in this function with Object 7699, All Other Financing Uses.

## TRANSFERS BETWEEN AGENCIES

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>55</b> | <b>SACS Code</b> | <b>9200</b> |
|-------------------|-----------|------------------|-------------|

Inclusive of outgoing tuition and transfer of apportionments and resources.

# Function Description

## INTERFUND TRANSFERS

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>56</b> | <b>SACS Code</b> | <b>9300</b> |
|-------------------|-----------|------------------|-------------|

- Financial outflows to other funds of the district that are not classified as quasi-external transactions, reimbursements, loans, or advances.

## SPECIAL EDUCATION SEPARATE CLASSES

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>60</b> | <b>SACS Code</b> | <b>1110</b> |
|-------------------|-----------|------------------|-------------|

Salaries, supplies, and other costs to provide separate instruction requiring placement in a separate setting due to the nature or severity of the students' special needs. Instruction may be provided in special classrooms on a part-time or full-time basis (Education Code Section 56364).

Students may receive a full continuum of services (Education Code Section 56361); however, this function records the cost of one of those services, that of the separate class.

## SPECIAL EDUCATION RESOURCE SPECIALIST INSTRUCTION

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>61</b> | <b>SACS Code</b> | <b>1110</b> |
|-------------------|-----------|------------------|-------------|

Salaries, supplies, and other costs to provide instruction and services for those students whose needs have been identified in an Individualized Education Program (IEP), who receive services under the direction of a resource specialist, and who are assigned to another classroom or a special education separate class for a majority of a school day (Education Code Section 56362). Students may receive a full continuum of services (Education Code Section 56361); however, this function records the cost of one of those services, that of the resource.



# Function Description

## **SPECIAL EDUCATION SUPPLEMENT AIDS AND SERVICES IN REGULAR CLASSROOMS**

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>62</b> | <b>SACS Code</b> | <b>1130</b> |
|-------------------|-----------|------------------|-------------|

Salaries, supplies, and other costs needed to allow a student to receive instruction provided in a regular education classroom or in an instructional setting other than those provided for in Function 60 (1110), Special Education; Separate Classes; Function 61 (1120), Resource Specialist Instruction, or Function 63 (1180), Nonpublic Agencies/Schools. Supplemental aids and services make possible program modifications and blended programs with more flexibility for the special education student; these services include, but are not limited to the following:

**SPECIAL EDUCATION INSTRUCTIONAL AIDES.** Teaching assistants necessary to allow a special education student to participate in a regular classroom.

**INTERPRETER SERVICES.** Sign language interpretation of spoken language through the sign system of the student and tutoring of students regarding class content through the sign system of the student.

**BRAILLE SERVICES.** Transcription services to convert materials from print to braille. Transcription is for textbooks, tests, worksheets, or other instructional necessities.

**ASSISTIVE TECHNOLOGY.** Devices which allow a student to participate in a regular classroom environment.

**SPECIAL EDUCATION HOME AND HOSPITAL INSTRUCTION.** Instructional services are provided to students with special needs who are either homebound or in a hospital.

## **SPECIAL EDUCATION NONPUBLIC AGENCIES/SCHOOLS (NPA/NPS)**

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>63</b> | <b>SACS Code</b> | <b>1180</b> |
|-------------------|-----------|------------------|-------------|

Instruction, in accord with an IEP, provided by a certified NPA/S under contract with the district, special education local plan area (SELPA), or county office when no appropriate public education program is available (Education Code Section 56365).

# Function Description

## SPECIAL EDUCATION OTHER SPECIALIZED INSTRUCTIONAL SERVICES

|                   |           |                  |             |
|-------------------|-----------|------------------|-------------|
| <b>NMUSD Code</b> | <b>64</b> | <b>SACS Code</b> | <b>1190</b> |
|-------------------|-----------|------------------|-------------|

Specialized instruction provided in accord with an IEP on a pull-out and/or blended basis to any special education student to supplement the instruction provided in a separate special education class, a nonpublic school, or a regular education setting. These services are instructional in nature and are provided by or under the supervision of certificated special education teachers.

Other health, counseling, or psychological services provided to a special education student to help them benefit educationally from the regular instruction program are coded under the Pupil Services functions. The difference in coding between an Instructional function and a Pupil Services function may sometimes be difficult to distinguish. The main question to bear in mind when coding is whether the student is receiving direct instruction or whether the student is being given a supplemental health or other professional service that facilitates instruction. For example, an adaptive physical education teacher provides an instructional service in which the main purpose of the class is to provide physical education. A nurse or dentist provides health care that enhances the physical condition of a student so that they are better able to participate in an instructional setting. As another example, a speech teacher may teach students using special techniques to help the student speak and understand verbal signals, which would be coded to Function 64; but a speech specialist, who diagnoses specific speech disorders and refers problems for medical or other professional attention to treat speech disorders, is more properly coded to Function 19 (3150), Speech Pathology and Audiology Services. Other Specialized Instructional Services include, but are not limited to, the following:

**LANGUAGE AND SPEECH.** Instruction provided by a certificated teacher in language and speech skills to provide remedial intervention for students with difficulty understanding or using spoken language. The difficulty may result from problems with articulation, abnormal voice quality, fluency, or hearing loss.

**ADAPTIVE PHYSICAL EDUCATION.** Direct physical education services provided by an adaptive physical education teacher to pupils who have needs that cannot be adequately satisfied in other physical education programs.

# Function Description

**ORIENTATION AND MOBILITY INSTRUCTION.** Instructions for students with identified visual impairments to develop skills in body awareness and movement around school and in the community.

**VOCATIONAL EDUCATION TRAINING.** Instruction directly related to the preparation of individuals for paid or unpaid employment. This instruction may include provision for work experience, job coaching, job placement, and situational assessment.

**VISION SERVICES.** This is a broad category of services provided to students with visual impairments. Assessment of an individual's visual ability should be coded to Function 17 (3140), Health Services. The cost of classroom visual aids, such as curriculum modification and braille textbooks, used in a general classroom setting should be coded to Function 62 (1130), Special Education Supplement Aids and Services in Regular Classrooms. Other specialized vision services coded to Function 64 (1190), Special Education Other Specialized Instructional Services include the student's concept development; instruction in communication skills, such as reading braille; and career, vocational, and independent living skills.

**EDUCATION TECHNOLOGICAL SERVICES.** Any specialized training or technical support for the incorporation of assistive devices, adaptive computer technology, or specialized media for the educational programs of the student.

**ASSISTIVE SERVICES.** Training or technical assistance for students. See Pupil Services functions for the functional analysis of the student's need, including selecting, designing, fitting, customizing, or repairing appropriate devices.

**SIGN LANGUAGE SERVICE.** Instruction in the use of sign language. This training is provided separately for the student. The provision of interpreters in the classroom is coded to Function 62 (1130), Supplemental Aids and Services in Regular Classrooms.

# Cost Centers

## **1000-1156 UNRESTRICTED SITE BASED ALLOCATIONS (RESOURCE UNITS)**

|      |                                   |
|------|-----------------------------------|
| 1018 | GRADUATION                        |
| 1022 | MUSEUM OF TOLERANCE               |
| 1024 | BAND / ORCHESTRA                  |
| 1025 | FINE ARTS SITE SUPPORT            |
| 1026 | ATHLETIC SITE SUPPORT             |
| 1027 | GRADES K-6                        |
| 1028 | GRADES 7-12                       |
| 1029 | SUPPLEMENTAL STAFFING GRADES K-12 |
| 1031 | GRADES 7-12 CTE                   |
| 1040 | MATH                              |
| 1042 | SCIENCE                           |
| 1050 | ARTS / CRAFTS                     |
| 1051 | CERAMICS                          |
| 1052 | PHOTOGRAPHY                       |
| 1053 | ART                               |
| 1060 | MUSIC                             |
| 1062 | MUSIC / INSTRUMENTAL              |
| 1063 | CHORAL MUSIC                      |
| 1070 | HOME ECONOMICS                    |
| 1071 | INDUSTRIAL ARTS                   |
| 1080 | PHYSICAL ED                       |
| 1081 | PE / SAFETY ED                    |
| 1082 | HEALTH / SAFETY                   |

# Cost Centers

- 1091 BUSINESS / CAREERS
- 1092 BUSINESS ED
- 1100 FOREIGN LANGUAGE
- 1101 LANGUAGE ARTS
- 1102 ENGLISH
- 1103 ENGLISH LANGUAGE LEARNERS
- 1104 ENGLISH / READING
- 1105 DRAMA
- 1109 YEARBOOK
- 1112 JOURNALISM
- 1120 HUMANITIES
- 1121 SOCIAL STUDIES
- 1123 SOCIAL SCIENCE
- 1140 ATHLETICS
- 1143 STUDENT PROJECTS
- 1146 LIBRARY
- 1149 SPECIAL EDUCATION – SCHOOL
- 1150 ASSOCIATED STUDENT BODY  
Used to pay for the ASB Advisor and Accounting Technicians only.
- 1153 HOME HOSPITAL
- 1156 ALTERNATIVE ED

## **1160-1196 CASH RECEIPTS & CARRYOVER ONLY - DO NOT APPLY BUDGET**

- 1160 ADVANCED PLACEMENT TESTING
- 1162 INTERNATIONAL BACCALAUREATE PROGRAM

# Cost Centers

- 1170 7-8 ART FEE
- 1171 9-12 ART FEE
- 1172 COMPUTER FEE
- 1173 ENGLISH FEE
- 1174 FOREIGN LANGUAGE FEE
- 1175 HEALTH / SAFETY FEE
- 1176 HOME ECONOMICS FEE
- 1178 LIBRARY FEE  
Lost and damaged library books.
- 1179 MATHEMATICS FEE
- 1180 MUSIC FEE
- 1181 SCIENCE FEE
- 1182 SOCIAL STUDIES FEE
- 1184 PHOTOGRAPHY FEE
- 1185 PE FEE
- 1186 FOOD FEE
- 1187 CERAMICS FEE
- 1188 ART / DESIGN FEE
- 1189 ARTS / CRAFTS FEE

## **1300-1552 GENERAL EDUCATION**

- 1300 COUNSELING
- 1410 SUMMER SCHOOL
- 1551 504 STUDENT PLAN  
Section 504 of the Americans with Disabilities Act specifies that no one with a disability can be excluded from participating in federally funded programs or activities, including elementary, secondary, or post-secondary schools.

# Cost Centers

## 1552 TRANSITIONAL KINDERGARTEN

### **1900-1925 EDUCATION PURPOSES**

#### **1907 IMFRP K-6**

Funding to provide each pupil with a standards-aligned textbook or basic instructional material in the core curriculum area of reading/language arts, math, science, and history/social sciences.

*Resource Code: 0189.*

#### **1908 IMFRP 7-8**

Reference Cost Center 1907.

#### **1909 IMFRP 9-12**

Reference Cost Center 1907.

#### **1910 GIFTED AND TALENTED EDUCATION**

The program involves students who have met the program criteria in higher-level thinking activities by providing a multi-faceted program that develops critical, creative, and logical thinking skills.

#### **1920 ELEMENTARY FIELD TRIPS**

#### **1925 ELEMENTARY SCIENCE CAMP**

### **2000 SPECIAL EDUCATION**

#### **2051 SPECIAL EDUCATION**

Special Education Apportionment Funding.

*Resource Code: 6500.*

#### **2052 SPECIAL EDUCATION - LOW INCIDENCE**

#### **2053 SPECIAL EDUCATION - PRESCHOOL**

#### **2054 COMMUNITY ADVISORY COMMITTEE**

#### **2058 DEAF & HARD OF HEARING PROGRAM**

Deaf and Hard of Hearing services for students as well as all children in the immediate area.

#### **2111 SEVERE**

Special Day Classes.

#### **2112 IDEA PART PRIVATE SCHOOLS ISP'S**

Track proportionate share expenditures of the LEA's IDEA, Part B, made on behalf of parentally placed private school children with disabilities.

*Resource Code: 3311.*



# Cost Centers

- 2132 NON-SEVERE**  
Designated instruction and services.
- 2212 ISP NON-SEVERE**  
Instructional support program.
- 2231 NON-PUBLIC AGENCY**
- 2232 NON-PUBLIC SCHOOL**
- 2241 SPECIAL ED OUT OF DISTRICT TUITION**
- 2331 PROGRAM SPECIALIST**
- 2430 ASSESSMENT COSTS**

## **3000 FEDERAL PROJECTS**

- 3038 AMERICAN RESCUE PLAN**  
Funding provided by the American Rescue Plan (ARP) Act of 2021. One-time stipend based on subsidized enrollments as of March 2021. Must be expended by September 30, 2024.  
*Resource Code: 5059 .*
- 3110 TITLE I**  
Provides economic assistance to districts for educationally disadvantaged children to supplement their regular instructional program. Eligibility of students is determined by criteria established by the district. Assistance is directed toward schools with the highest concentrations of low-income students.  
*Resource Code: 3010.*
- 3112 TITLE I – PARENT ENGAGEMENT**  
Parents of Title I students are involved in planning the parental involvement activities and in deciding how the funds will be spent. See Cost Center: 3110.  
*Resource Code: 3010.*
- 3229 EXPANDED LEARNING OPPORTUNITIES GRANT**  
Learning Loss portion of the Expanded Learning Opportunities (ELO) Grant.  
*Resource Code: 3219.*
- 3234 MENTAL HEALTH SERVICES**  
Funds be allocated to Special Education Local Plan Areas for pupils with mental health related services required by their IEP (Individualized Education Programs).  
*Resource Code: 3327.*

# Cost Centers

- 3321 ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III**  
American Rescue Plan (ARP) to address the ongoing impact of COVID-19. LEAs may use ESSER III funds for any allowable expenditure incurred on or after March 3, 2020.  
*Resource Code: 3213.*
- 3322 ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III LL**  
American Rescue Plan (ARP) to address the learning loss requirement portion of ESSER III funds.  
*Resource Code: 3214.*
- 3332 VEA / II-C SECONDARY**  
Prepares individuals for employment and/or advanced training in a career of their choice.  
*Resource Code: 3550.*
- 3420 TRANSITION PARTNERSHIP PROJECT**  
*Resource Code: 3410.*
- 3421 T2 TRANSITION PARTNERSHIP PROJECT**  
*Resource Code: 3410.*
- 3511 SPECIAL ED: IDEA PRESCHOOL GRANTS PART B**  
Federal Preschool Grant program provides funding for special education and services to children with disabilities ages three - five.  
*Resource Code: 3315.*
- 3512 SPECIAL ED: IDEA PRESCHOOL GRANTS, PART B, PRIVATE SCHOOL**  
Track expenditure of the proportionate share of the LEA's IDEA Part B subgrant made on behalf of parentally placed private school children with disabilities.  
*Resource: 3317*
- 3520 ALTERNATIVE DISPUTE RESOLUTION**  
Funding to develop and test procedures, materials, and training for alternative dispute resolution in special education.  
*Resource Code: 3395.*
- 3530 PRESCHOOL STAFF DEVELOPMENT IDEA PART B**  
Staff development funds for those who work in infant and preschool programs.  
*Resource Code: 3345.*
- 3537 INFANT DISCRETIONARY**  
*Resource Code: 6515.*
- 3608 TITLE II, PART A – IMPROVING TEACHER QUALITY**  
Professional development and recruitment of highly qualified teachers.  
*Resource Code: 4035.*

# Cost Centers

## **3618 TITLE III, ENGLISH LEARNER STUDENTS**

Title III funding is for supplementary programs and services for LEP students. Activities include the provision of instruction, instructional support services, and staff development opportunities related to English language development and academic progress in the core curriculum in a manner that allows LEP students to meet grade-level and graduation requirements.

*Resource Code: 4203.*

## **3619 TITLE III, IMMIGRANT EDUCATION PROGRAM**

Supplementary programs and services for eligible immigrant students. Grants are to assist immigrant students achieve grade-level and graduation standards.

*Resource Code: 4201.*

## **3620 TITLE IV, STUDENT SUPPORT & ACADEMIC ENRICHMENT**

Funding is provided to increase and meet the goals of the ESSA by providing students with a well-rounded education, supporting safe and healthy students, and supporting the effective use of technology in order to improve the academic achievement and digital literacy of all students.

*Resource Code: 4127.*

## **3621 ESSA SCHOOL IMPROVEMENT FUND**

Federal funding for local educational agencies with schools identified as requiring support consistent with the California State Plan for the Every Student Succeeds Act.

*Resource Code: 3182.*

## **3630 SUPPLY CHAIN ASSISTANCE**

The Supply Chain Assistance funds will provide an additional financial resource to purchase domestic unprocessed or minimally processed food products as part of their effort to respond to the widespread supply chain disruptions and enhance efforts to strengthen local food supply chains.

*Resource Code: 5466.*

## **3650 PANDEMIC EBT LOCAL ADMINISTRATIVE GRANT**

The US Department of Agriculture provided the California Department of Education \$2.8 million to sub-award to the local educational agencies for Pandemic Electronic Benefit Transfer administrative costs.

*Resource Code: 5810.*

## **4000 STATE PROJECTS**

### **4030 UNIVERSAL PRE-K PLANNING**

Fund 12. Child Development: Universal Prekindergarten (UPK) Planning and Implementation Grant.

*Resource Code: 6053.*

### **4031 CHILD CARE STATE PRESCHOOL RESERVE**

Fund 12. Child Development State Preschool Reserve Fund.

*Resource Code: 6130.*

# Cost Centers

**4035 PRE K PROGRAM SUPPORT**

Fund 12. AB172 / Pre-Kindergarten and Family Literacy Program Support.  
*Resource Code: 6052.*

**4036 CHILD DEVELOPMENT STATE PRESCHOOL**

Fund 12. This consolidates the funding and program requirements of the five largest center-based Child Development programs.  
*Resource Code: 6105.*

**4037 EARLY EDUCATION CALIFORNIA STATE PRESCHOOL PROGRAM**

Fund 12. One-time State funding for the California State Preschool Program (CSPP). This funding is appropriated pursuant to the Budget Act of 2022.  
*Resource Code: 7810.*

**4039 EARLY EDUCATION CCPRA**

Fund 12. One-time state funding for the California State Preschool Program (CSPP).  
*Resource Code: 7810.*

**4065 SPECIAL EDUCATION EARLY INTERVENTION PRESCHOOL GRANT**

The Special Education Early Intervention Preschool Grant is provided to school districts to support young learners with disabilities and those at risk of requiring related services in order to ensure the success of pupils with disabilities.

**4220 ETHNIC STUDIES BLOCK GRANT**

Curriculum and instructional resources, professional development, or other activities that support the creation or expansion of ethnic studies course offerings.  
*Resource Code: 7810.*

**4227 A-G ACCESS / SUCCESS GRANT**

Additional supports to help increase the number of California high school pupils, particularly unduplicated pupils, who graduate from high school meeting the A-G subject matter requirements for admission to the University of California and the California State University.  
*Resource Code: 7412.*

**4228 A-G LEARNING LOSS MITIGATION GRANT**

Allows pupils who received a grade of "D," "F," or "Fail in an A-G approved course in the spring semester of 2020 or the 2020-2021 school year to retake those A-G courses.  
*Resource Code: 7413.*

**4231 EXPANDED LEARNING / ELOP**

Funding provided for after-school and summer school enrichment programs.  
*Resource Code: 2600.*

**4232 EDUCATOR EFFECTIVENESS**

One-time funding to provide professional learning for teachers, administrators, paraprofessionals, and classified staff to promote educator equity, quality, and effectiveness. FY 2021-22.  
*Resource Code: 6266.*

# Cost Centers

## **4233 CALIFORNIA NATIONAL BOARD CERTIFICATION INCENTIVE**

Incentives for teachers to attain certification from the National Board for Professional Teaching Standards and agree to teach at a high-priority school for at least five years.

*Resource Code: 6271.*

## **4234 LEARNING RECOVERY BLOCK GRANT**

Funding for learning recovery initiatives through the 2027-2028 school year that, at minimum, support academic learning recovery and the social and emotional well-being of staff and students.

*Resource Code: 7435.*

## **4236 ART MUSIC INSTRUCTIONAL GRANT**

Arts, music, and instructional materials.

*Resource Code: 6762.*

## **4237 ARTS AND MUSICAL SCHOOLS (PROP 28)**

Proposition 28 was approved by California voters to establish the new and ongoing Arts and Music in Schools (AMS) Funding Guarantee and Accountability Act. The measure required the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023-24.

*Resource Code: 6770.*

## **4240 LITERACY COACHES READING SPECIALIST GRANT**

Funding for eligible LEAs to develop school literacy programs, employ and train literacy coaches and reading and literacy specialists, and develop and implement interventions for pupils in need of targeted literacy support.

*Resource Code: 6211.*

## **4241 LITERACY SCREENINGS**

One-time funding to support training for educators to administer literacy screenings to students in grades K-2. TK excluded.

*Resource Code: 7810.*

## **4251 CCSPP IMPLEMENTATION GRANT COHORT 3**

Funding for the California Community Schools Partnership Program Implementation Grant to be used to support the establishment of new community schools and/or the expansion or continuation of existing community schools.

*Resource Code: 6332.*

## **4310 WORKABILITY 9-12**

Workability - Prepares Special Ed students to enter the job market.

*Resource Code: 6520.*

## **4311 WORKABILITY 6-8**

*Resource Code: 6520.*

# Cost Centers

## **4312 LCFF EQUITY MULTIPLIER**

Provides additional funding to school districts for allocation to school sites with prior year non-stability rates greater than 25 percent and prior year socioeconomically disadvantaged pupil rates greater than 70 percent. LCFF Equity Multiplier funding is required to be used to provide evidence-based services and supports for students at these school sites.

*Resource Code: 7399.*

## **4390 CA CLEAN ENERGY JOBS ACT**

Prop 39 funding for improving energy efficiency and creating clean energy jobs. Receipt of funds is dependent on submission and approval of an expenditure plan by the CA Energy Commission.

*Resource Code: 6230.*

## **4430 CLASSIFIED SCHOOL EMPLOYEE / PROFESSIONAL DEVELOPMENT SAFETY**

Block grant funds based on the number of classified school employees employed by the LEA in the immediately preceding fiscal year. Funds received pursuant to the program for specified purposes relating to the professional development of classified school employees, with the first priority being for professional development for the implementation of school safety plans.

*Resource Code: 7311.*

## **4432 STATE MENTAL HEALTH**

Mental health-related services for pupils with or without an individualized education program.

*Resource Code: 6546.*

## **4535 EARLY INTERVENTION PART C**

Early identification and treatment of "low incident" disabled infants not eligible for treatment in a regional center. The funds are utilized solely for the treatment of infants.

*Resource Code: 3385.*

## **4536 SPECIAL EDUCATION EARLY INTERVENTION PRESCHOOL GRANT**

Services and supports in an inclusive setting that have been determined to improve school readiness and long-term outcomes for infants, toddlers, and preschool pupils from birth to 5 years of age.

*Resource Code: 6547.*

## **4550 LOTTERY REVENUE – RESTRICTED**

In March 2000, voters passed Proposition 20, known as the "Cardenas Textbook Act of 2000." Proposition 20 provides that, beginning in the 1998–99 fiscal year, one-half of statewide growth in lottery funds for education over the level set in the 1997–98 fiscal year must be restricted for the purchase of instructional materials.

*Resource Code: 6300.*

## **4598 ASES C5 SCND SCH K-9**

Competitive grants are provided for after-school programs in kindergarten and grades one through nine. These programs offer two types of activities: tutoring and homework assistance in core academics, and enrichment and prevention activities.

*Resource Code: 6010.*

# Cost Centers

## **4655 KITCHEN INFRASTRUCTURE TRAINING FUNDS**

Funds to continue expanding or modifying their kitchen equipment, infrastructure, and food service staff training.

*Resource Code: 7032.*

## **4670 REGIONAL K-16 EDUCATION COLLABORATIVES GRANT PROGRAM**

All expenditures under this PCA are limited to project expenditures for the Regional K-16 Education Collaboratives Grant Program provided by the State of California Department of General Services.

*Resource Code: 7810.*

## **4685 CAREER TECHNICAL EDUCATION INCENTIVE GRANT PROGRAM**

The CTE Incentive Grant Program was established as a state education, economic, and workforce development initiative with the goal of providing pupils in Kindergarten to grade 12, with the knowledge and skills necessary to transition to employment and postsecondary education.

*Resource Code: 6387.*

## **4686 CAREER TECHNICAL EDUCATION INCENTIVE GRANT PROGRAM II**

The CTE Incentive Grant Program was established as a state education, economic, and workforce development initiative with the goal of providing pupils in Kindergarten to grade 12, with the knowledge and skills necessary to transition to employment and postsecondary education.

*Resource Code: 6387.*

## **4687 CAREER TECHNICAL EDUCATION INCENTIVE GRANT PROGRAM III**

The CTE Incentive Grant Program was established as a state education, economic, and workforce development initiative with the goal of providing pupils in Kindergarten to grade 12, with the knowledge and skills necessary to transition to employment and postsecondary education.

*Resource Code: 6387.*

## **5000 LOCAL PROJECTS**

### **5022 MEDI-CAL NURSES**

*Resource Code: 5640.*

### **5023 MEDI-CAL SPEECH**

*Resource Code: 5640.*

### **5024 MEDI-CAL PSYCHOLOGISTS**

*Resource Code: 5640.*

### **5026 MEDI-CAL SERVICES**

*Resource Code: 5640.*

### **5027 MEDI-CAL**

*Resource Code: 5640.*

### **5028 MEDI-CAL ADMINISTRATION**

*Resource Code: 5640.*



# Cost Centers

- 5035 TUITION CHILD CARE PROJECT**  
Preschool tuition based program.
- 5036 QUALITY RATING AND IMPROVEMENT SYSTEM BLOCK GRANT**  
Fund 12. Continuous quality improvement of early education programs based on a tiered rating structure with progressively higher quality standards for each tier that provides support and incentives for programs, teachers, and administrators to reach high levels of quality, monitors and evaluates the impacts on child outcomes, and disseminates information about program quality.
- 5037 ELEM / QRIS RTT ELC**  
Race to the Top Early Learning Challenge QRIS Pilot.
- 5202 WORKBOOKS**
- 5212 SPORTS FACILITY**  
Donations received for Sports Facility.
- 5236 EARLY CHILDHOOD EDUCATION**  
School Readiness Initiative Grant - contract with Children and Families Commission of Orange County. The purpose of this grant is to provide services to children 0-5 and their families in order to increase their readiness for school. Services shall include quality early education programs, health screenings, parenting classes, resources, and referral services for health and social service needs.
- 5238 CHILD SIGNATURE PROGRAM**  
Child Signature Program.
- 5242 MICROSOFT K-12 VOUCHER (HARDWARE) PROGRAM**  
General purpose purchases of hardware.
- 5313 ASB FEE – ASB RELATED ITEMS ONLY**  
ASB Worker Pay cards (personnel requisitions) and ASB miscellaneous expenses. Use Function 31.
- 5314 PTA / PFO**  
District-wide Parent-Teacher Association / Parent-Faculty Organization.
- 5315 EDUCATION FOUNDATION / DEANS**  
Education Foundations. Andersen's Deans.
- 5316 DONATIONS**
- 5317 DONATIONS II**
- 5318 DONATIONS III**
- 5319 DONATIONS IV**

# Cost Centers

- 5320 FIELD TRIPS K-6**  
To track money for elementary schools' field trips.
- 5325 OUTDOOR SCIENCE CAMP**  
To track money for Science field trips.
- 5333 K12 SWF CAREER PATHWAYS**  
K12 Strong Workforce funds are intended to help each LEA think strategically about improving career pathway development in collaboration with our OC regional partners.
- 5334 K12 SWF CAREER PATHWAYS ROUND II**  
K12 Strong Workforce Round II funds are intended to help each LEA think strategically about improving career pathway development in collaboration with our OC regional partners.
- 5335 K12 SWF CAREER PATHWAYS ROUND III**  
K12 Strong Workforce Round III funds are intended to help each LEA think strategically about improving career pathway development in collaboration with our OC regional partners.
- 5336 CAREER PATHWAYS OCDE**
- 5343 PROJECTS I**  
Site defined cost centers to uniquely identify student funds collected for special projects. Generally used for supplies, not staffing.
- 5344 PROJECTS II**  
Site defined cost centers to uniquely identify student funds collected for special projects. Generally used for supplies, not staffing.
- 5345 PROJECTS III**  
Site defined cost centers to uniquely identify student funds collected for special projects. Generally used for supplies, not staffing.
- 5461 FUND 92 NATURE / SCIENCE**
- 5505 STDNT BEHAVIORAL HLTH INCT PRG**  
Student Behavioral Health Incentive Program Agreement Number 1004376.
- 5511 NMUSD FDTN – ENRICHMENT GRANT**
- 5514 BTSA-ECG DONATIONS**  
Beginning Teacher Support & Assessment and Elementary Counseling Grant local donations.
- 5530 CA SCH HEALTHY AIR (CALSHAPE)**  
California Schools Healthy Air, Plumbing, and Efficiency (CALSHAPE) Ventilation Program Grant.

# Cost Centers

**5559 PACIFIC LIFE FOUNDATION**

Each fiscal year, Pacific Life Foundation grants awards to schools that their employee's children or grandchildren attend. Dollar amount per student varies yearly depending on how many school sites are eligible for the grant award. 3 T's = Teachers, Textbooks, Technology.

**5616 HOAG HOSPITAL CLINIC**

To provide free services and assist students to remain healthy and in school, achieving compliance with state mandated immunizations, Tuberculosis tests, and school physical exams.

**5618 HOAG CHARITY CARE FY 16**

Grant funds will be used to provide clinical care to unfunded youth. Funds cannot be used for educational or social services.

**5619 HOAG MEDICAL OFFICER**

Medical Consultation Services.

**5620 HOAG COMMUNITY HEALTH**

**5902 JOAN ROSS MEMORIAL SCHOLARSHIP**

**5903 STU FINE SCHOLARSHIP**

**5907 DUBACH SCHOLARSHIP FUND**

Ms. Peggy Lee Dubach Scholarship Fund.

**5909 CHARLIE BLEICKER MEMORIAL SCHOLARSHIP FUND**

## **6100-6299 INSTRUCTIONAL ADMINISTRATION**

**6111 EARLY CHILDHOOD EDUCATION**

**6112 AFTER SCHOOL EDUCATION**

Engagement, Partnership, and Expanded Learning.

**6117 ELEMENTARY MATH**

**6118 ELA / ELD**

English Language Arts/English Language Development curriculum adoption.

**6150 CURRICULUM 7-12**

**6151 CURRICULUM K-6**

**6153 EDUCATION TECHNOLOGY**

**6163 SECONDARY ACADEMY**

Delta, Lyceum, and IB.

# Cost Centers

**6181 PUPIL ASSESSMENT**

**6210 CHILD WELFARE & ATTENDANCE**  
Address verification serving Foster/Homeless Students.

**6215 MENTAL HEALTH & OUTREACH**

**6252 CALIFORNIA STATE STANDARDS WORLD LANGUAGE**

**6253 CALIFORNIA STATE STANDARDS MATH**

**6254 CALIFORNIA STATE STANDARDS PHYSICAL EDUCATION**

**6255 CALIFORNIA STATE STANDARDS GENERAL**

**6256 CALIFORNIA STATE STANDARDS ENGLISH**

**6257 CALIFORNIA STATE STANDARDS HISTORY**

**6258 CALIFORNIA STATE STANDARDS SCIENCE**

**6259 CALIFORNIA STATE STANDARDS VAPA**

## **6300 LOCAL CONTROL FUNDING FORMULA (LCFF)**

**6311 LCFF / HEALTH / WELLNESS / ENGAGEMENT**  
Health, Wellness, and Engagement.

**6312 LCFF / STUDENT ACADEMIC SUCCESS**  
Student Academic Success.

**6313 LCFF / CONDITIONS / LEARNING**  
Conditions of Learning.

**6314 LCFF / FAMILY / COMMUNITY**  
Family, Community.

## **6400 PUPIL SERVICES**

**6450 SCHOOL PSYCHOLOGICAL SERVICES**

**6460 STUDENT SERVICES**

# Cost Centers

## **6467 CHILD HEALTH & DISABILITY PREVENTION**

The Child Health and Disability Prevention (CHDP) is a preventive program that delivers periodic health assessments and services to low-income children and youth in California. CHDP provides care coordination to assist families with medical appointment scheduling, transportation, and access to diagnostic and treatment services.

## **6469 MEDI-CAL ADMIN ACTIVITIES**

Reference to cost center 3627. Resource Code FORMERLY 5640, effective 2010/11, is 0000. Federal reimbursement program managed by the California Department of Health Care Services (DHCS). MAA program allows LEAs to be reimbursed for related administrative services for eligible children and their families.

## **6500 ANCILLARY SERVICES**

### **6510 SPECIAL PROJECTS/MULTILINGUAL**

### **6512 ELEMENTARY MUSIC 1-6**

### **6513 ELEMENTARY PE 4-6**

### **6514 ELEMENTARY SCIENCE SUPPORT 4-6**

### **6522 SUMMER ACADEMY**

### **6524 SUMMER ENGINEERING ACADEMY**

### **6525 SUMMER MUSIC**

### **6528 EDUCATION PROTECTION**

The Education Protection Account (EPA) provides LEAs with general-purpose state aid funding pursuant to Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by voters on November 6, 2012. The EPA funding is a component of an LEA's total LCFF entitlement as calculated in the Principal Apportionment.

*Resource Code: 1400.*

### **6530 REGIONAL OCCUPATIONAL PROGRAM**

To increase the occupational education opportunities for youth and adults and meet the educational manpower needs of the county.

### **6540 DUAL IMMERSION**

Students choosing to enroll in the Signature Academies receive unique curriculum options and supplemental activities that complement the highly successful core academic programs at our four high schools. Each academy in our high school zones approaches global competitiveness from a unique angle.

# Cost Centers

## **6541 AVID**

Advancement Via Individual Determination. Variety of courses to serve accelerated students.

## **6550 LOTTERY**

The law authorizing the lottery requires school districts to use lottery funds “exclusively for the education of pupils and students” and specifies that “no funds shall be spent for acquisition of real property, construction of facilities, financing of research, or any other non-instructional purpose.”

## **6551 COMMUNITY REDEVELOPMENT FUNDS**

Revenue associated with community redevelopment funds.

## **7000-7338 GENERAL SUPPORT**

### **7100 BOARD OF EDUCATION**

### **7200 NEGOTIATIONS**

### **7300 PUBLIC INFORMATION**

### **7310 SUPERINTENDENT**

### **7320 ASSISTANT SUPERINTENDENT**

### **7328 BENEFITS ADMINISTRATOR**

### **7330 PERSONNEL SERVICES RECRUITING**

### **7331 CLASSIFIED PERSONNEL**

### **7332 WORKERS' COMPENSATION**

### **7333 BAKER / BEAR**

Charges exclusively for the operations of the Baker/Bear Education Center, including supplies, rental, and equipment.

### **7334 ADMINISTRATIVE DIRECTORS OF EDUCATION**

### **7335 SECONDARY EDUCATION**

### **7336 ELEMENTARY EDUCATION**

### **7338 EMPLOYEE RECOGNITION**

# Cost Centers

## **7339-7389 BUSINESS SUPPORT SERVICES**

**7339 STUDENT ENROLLMENT PREDICTIONS**

**7350 ACHIEVEMENT, INNOVATION, AND CONTINUOUS ACHIEVEMENT**

**7360 ACCOUNTS PAYABLE / ACCOUNTS RECEIVABLE**

**7361 PAYROLL**

**7362 BUDGET**

**7370 HEALTH & WELFARE BENEFITS**

**7371 FISCAL SERVICES**

**7372 PROPERTY & LIABILITY**

**7373 UTILITIES**

**7374 EMPLOYEE BENEFITS**

**7375 PURCHASING**

Responsible for all purchasing transactions for the district. Also oversees the cooperative development of commodity standards and specifications, the training of personnel, and planning and implementing of the district's purchasing system.

**7380 PERSONNEL ADMINISTRATION**

**7388 NEWPORT MESA FEDERATION TEACHER**

**7389 FACILITIES & OPERATIONS DISTRICT WIDE MANAGEMENT**

Administrative Coordination of the district's Information Technology, Transportation, Facilities, and Maintenance and Operations functions.

## **7390-7399 FACILITIES AND OPERATIONS**

**7390 FACILITIES AND OPERATIONS**

**7391 CIVIC CENTER**

**7392 EMERGENCY PREP**

**7394 SAFETY AND SECURITY**



# Cost Centers

## **7400 INFORMATION TECHNOLOGY**

- 7410 INFORMATION TECHNOLOGY**
- 7430 LIBRARY TECHNOLOGY**
- 7436 STUDENT INFORMATION SYSTEMS**
- 7437 ENTERPRISE INFORMATION SYSTEMS**

## **7500 PLANT MAINTENANCE**

### **7551 DISTRICT MAINTENANCE**

Major maintenance which is defined as all actions necessary to keep roofing, siding, painting, floor and window coverings, fixtures, cabinets, heating and cooling systems, landscaping, fences, and other items designated by the Board of Education in good repair. Plant maintenance includes those activities that are required to repair, restore, or renovate school property, including grounds, buildings, site improvements, building fixtures, and service systems.

Direct charges to the plant maintenance program include salaries of directors and supervisors of maintenance, carpenters, painters, electricians, plumbers, maintenance clerks, and similar employees; employee benefits for all employees in this program; necessary materials and supplies; rental and replacement of plant maintenance equipment; contracts for repairing, restoring, or renovating the grounds, buildings, or equipment, including re-grading sites and repairing retaining walls, walks, driveways, sprinkler systems, and playground apparatus or equipment; reseeding of lawns; repainting; repairs to or replacement of roofs, walls, heating and air-conditioning units, and electrical and plumbing installations; repairs to building fixtures; resurfacing and refinishing of floors; movement of movable walls or partitions; and acquisition and replacement of related equipment.

## **7600 PLANT OPERATIONS**

- 7601 CUSTODIAL OPERATIONS**
- 7602 GROUNDS OPERATIONS**
- 7605 SITE MODIFICATION**
- 7610 CITY OF COSTA MESA GRANT**

Grants from the City of Costa Mesa for Sports Facility Improvements at Costa Mesa High School and Estancia High School.

# Cost Centers

## **7625 WAREHOUSE**

The warehouse receives material and equipment orders and is responsible for affixing district asset tags to qualifying capital equipment. Staff sorts and delivers mail to schools and administrative offices. The department is also responsible for the moving, storage, and reissue of surplus furniture and equipment. The warehouse also maintains the Stores inventory.

## **7700 PUPIL TRANSPORTATION**

### **7720 TRANSPORTATION**

### **7722 TRANSPORTATION - SPECIAL ED**

### **7725 TRANSPORTATION ACTIVITIES**

## **8200-8399 AUXILIARY PROGRAMS**

### **8230 NUTRITION SERVICES**

Kitchen.

### **8231 NUTRITION OFFICE**

### **8232 NUTRITION - CATERING**

### **8233 NUTRITION - VENDING**

### **8234 NUTRITION SERVICES K-6**

### **8235 NUTRITION SERVICES 7-12**

### **8237 NUTRITION EQUIPMENT GRANT**

To purchase equipment needed to serve healthier meals and improve food safety.

### **8304 LCFF / CLIMATE ENGAGEMENT**

School climate and student engagement.

## **8400 OTHER PLANT MAINTENANCE AND OPERATIONS**

### **8410 RISK MANAGEMENT**

Fund 17.

### **8411 GENERAL STABILIZATION**

Fund 17.

# Cost Centers

## **8500 FACILITIES**

**8501 ASBESTOS**

**8502 PAVING**

**8503 FLOORING**

**8504 DOORS & HARDWARE**

**8505 ELECTRICAL / COMM SYSTEMS**

**8506 HEATING / AIR CONDITIONING**

**8507 EXTERIOR PAINTING**

**8508 INTERIOR PAINTING**

**8509 PLUMBING**

**8510 ROOFING**

**8511 WALL SYSTEMS**

**8515 SITE IMPROVEMENT**

**8516 PLAYGROUND IMPROVEMENT**

**8517 UNDERGROUND**

**8520 FIVE YEAR PLAN**

**8521 LIGHTING RETROFIT**

Lighting retrofitting that installs energy-efficient LED fixtures at district facilities.

**8526 HVAC V – 2019**

Air conditioning projects at Harbor View, Mariners, Newport El, Newport Heights, Whittier, Ensign & Back Bay High School.

**8527 HVAC VI – 2020**

Air conditioning projects at Costa Mesa, Corona del Mar, and Newport Harbor High Schools.

**8530 SPORTSFIELD IMPROVEMENT**

**8545 THE IRVINE COMPANY ENDOWMENT**

The Irvine Company Endowment's revised allocation allows for expenditure of up to 7 percent of All Accumulated Earnings on a fiscal year basis.

# Cost Centers

**8548 SAFETY & SECURITY**

Projects designed to increase the safety and security of students and staff.

**8552 TK PLANNING**

**8554 LOW VOLTAGE**

**8555 STRUCTURAL REPAIRS**

**8558 SPORTS LIGHTING & TURF**

**8559 GYM RENOVATION**

**8561 POOL RENOVATION**

**8567 ALL ACCESS RESTROOM**

**8570 FACILITIES / DISTRICT PLANNING**

Project management for state fees on project close out.

**8578 IRRIGATION**

Irrigation design for water conversion project for condition of fields during drought.

**8580 PATH OF TRAVEL**

**8589 NETTING**

**8599 MISCELLANEOUS**

**8605 LIBRARY REMODEL**

**8607 THEATER**

**8610 M&O RENOVATIONS**

**8620 SPORTS FACILITIES**

Redevelopment Funds authorized for the implementation of all-weather field/track and seating.

**8625 AQUATICS**

**8635 MODERNIZATION**

**8700 MEASURE F**

# Object Codes

## **1000 - 1999 CERTIFICATED PERSONNEL SALARIES**

**Certificated Personnel Salaries:** Certificated salaries are salaries that require a credential or permit issued by the Commission on Teacher Credentialing. Salaries paid to an employee on leave of absence continue to be charged in the same manner and to the same account classification that was applicable while the employee was in active service of the district.

Generally, for compensated time off, coding of a substitute in a position recorded in Objects 1000-1999 should follow the function of the absent employee. However, for other than compensated time off, such as release for negotiations, a substitute should be recorded in the appropriate function.

### **1100 TEACHER SALARIES**

#### **1110 REGULAR TEACHER**

#### **1130 HOURLY TEACHER**

A teacher without a primary assignment.

#### **1161 SUB TEACHER WORKERS' COMP**

Used for sub charges related to teachers who are out due to a Workers' Comp injury.

#### **1170 ROLE & RECOMPENSE STIPEND**

Instructional.

#### **1171 SUB TEACHER - ILLNESS**

Used for sub charges related to teachers who are out due to illness, doctor appointment, jury duty, personal necessity, bereavement, military leave, or maternity.

#### **1180 EXTRA DUTY TEACHER**

A teacher performing tasks in addition to their primary assignment. For example, an additional instructional assignment for someone that already has a prime assignment.

#### **1181 SUB OTHER**

Any substitute that is not covering for an ill or excused absence.

#### **1191 SUBSTITUTE TEACHER**

Sub charges to cover teachers who are excused. Excused generally is for Staff Development, Special Projects, Curriculum Development.

#### **1196 RESTRICTED BUDGET ONLY**

Instructional staffing contingency. Expenditures charged to this object are invalid.

# Object Codes

**Teachers' Salaries:** Record the full-time, part-time, and prorated portions of salaries for all certificated personnel employed to teach the pupils of the district or pupils in schools maintained by a county superintendent of schools. Include salaries for teachers of children in homes or hospitals, all special education resource specialists and teachers, substitute teachers, and instructional television teachers. Include salaries of teachers who provide instruction to students on a pullout basis. The separate recording of teachers' salaries is required by provision of *Education Code* Section 41011 and is limited to salaries of certificated employees paid to teach the pupils of the district or pupils in schools maintained by a county superintendent.

The following comments, interpretations, and definitions are included to guide school officials in determining whether the total salary or a portion of the salary would be charged to Teachers' Salaries. The total salary is recorded in Teachers' Salaries, under the following conditions: The teacher is an employee of the district in a position requiring certification qualifications. The teacher's duties require him or her to teach pupils of the district for at least one full instructional period on each school day for which he or she is employed, and he or she is assigned no duties other than those that are connected with, or extensions of, classroom teaching. Such activities are limited to the following: preparation for and evaluation of classroom work, extracurricular activities that arise out of classroom work, and that are extensions of it (e.g., class or club sponsorship or supervision at school functions).

Management of and instruction in a study hall. Duties that are ordinarily assigned to certificated personnel in connection with the custody and control of pupils at recess, lunchtime, after school, or at other times.

The salary must be prorated under the following conditions: If a certificated employee teaches at least one instructional period each day that he or she is employed to teach and is also assigned other duties neither in connection with nor as extension of classroom teaching, his or her salary must be prorated and recorded in Teachers' Salaries, and in the other objects that provide for recording of expenditures for the other assignment. The amount recorded in Teachers' Salaries is the product of the employee's complete salary and the fraction of the full-time school day of the employee spent as a classroom teacher in the performance of duties that are in connection with, or an extension of, classroom teaching, as limited herein. The remaining portion is then charged to the Object in which expenditures of the other assignments are recorded. Some of the other assignments may pertain to work outside the field of teaching; if a teacher performs such assignments, it will be necessary to prorate a portion of the teacher's salary to classifications other than Teachers' Salaries.

The term other assignments that must be recorded or prorated to other classifications includes, but is not limited to, assignments usually and specifically assigned to certificated persons employed in the following types of positions:

Supervisors, Coordinators, Directors, Specialists, Consultants, and Certificated Assistants (Function 03 (2100), Instruction Related Service; Object 1300, Certificated Supervisors' and Administrators' Salaries). Chairperson of academic department (Function 09 (2700), School Administration; Object 1300, Certificated Supervisors' and Administrators' Salaries). Principals, Assistant Principals, in individual schools (Function 09 (2700), School Administration; Object 1300, Certificated Supervisors' and Administrators' Salaries).

# Object Codes

Librarians, Counselors, Nurses, Psychologists, Guidance and Attendance personnel (Function 05 (2420), Instructional Library, Media, and Technology; Object 1200, Certificated Pupil Support Salaries). The term other assignments also includes, but is not limited to, assignments usually and specifically assigned to persons in the Classified service employed as School Bus Driver, Custodian, Secretary to the Board of Education, and Transportation Supervisor.

## 1200 CERTIFICATED PUPIL SUPPORT SALARIES

**1210 SCHOOL LIBRARIAN**

**1218 EXTRA DUTY SCHOOL LIBRARIAN**

**1230 COUNSELOR**

**1238 EXTRA DUTY COUNSELOR**

**1240 PSYCHOLOGIST**

**1248 EXTRA DUTY PSYCHOLOGIST**

**1260 NURSE**

**1268 EXTRA DUTY NURSE**

**1271 SUBSTITUTE - ILLNESS**

**1291 SUBSTITUTE NON - ILLNESS**

**1296 RESTRICTED BUDGET ONLY**

Budget Only: Certificated Pupil Support - staffing contingency.

**Certificated Pupil Support Salaries:** Record the full-time, part-time, and prorated portions of salaries of all certificated personnel performing services of a librarian, social worker, certificated personnel doing pupil personnel work, psychologists, psychometrics, counselors, health services rendered by physicians, oculists, dentists, dental hygienists, nurses, optometrists, school audiometrists, psychiatrists, oncologists, and other personnel as are authorized in the field of physical and mental health and who are on the payroll of the district. Health services personnel must possess a services credential (*Education Code* Sections 44872–44879 and 49422–49427).

## 1300 CERTIFICATED SUPERVISOR & ADMINISTRATOR SALARIES

**1310 PRINCIPAL**

**1320 ASSISTANT PRINCIPAL**

**1330 TEMPORARY ASSIGNMENT**



# Object Codes

**1340 OTHER SCHOOL ADMINISTRATOR**

**1350 DIRECTOR**

**1360 COORDINATOR**

**1370 SUPERINTENDENT**

**1380 ASSISTANT SUPERINTENDENT**

**1390 OTHER ADMINISTRATORS**

**1396 RESTRICTED BUDGET ONLY**

Budget Only: Supervision and Administrators - staffing contingency.

**Certificated Supervisors' and Administrators Salaries:** Record the full-time, part-time, and prorated portions of salaries of principals, vice principals, in individual schools, and other personnel performing similar duties; certificated personnel engaged in instructional supervision, including general supervisors, coordinators, directors, consultants, and supervisors of special subjects or grades and their certificated assistants (whether or not they supervise staff); superintendents and/or deputy, associate, area, and assistant superintendents in the district (*Education Code* Sections 35028, 35029, 35030, 44065, 44066, and 44069).

**NOTE:** The term supervision is used to designate those activities having as their purpose the actual improvement of instruction under the direction of supervisors and assistants. Such activities include (1) personal conferences with teachers on instructional problems; (2) classroom visitation; (3) group conferences with teachers; and (4) demonstration teaching.

## **1900 OTHER CERTIFICATED SALARIES**

**1910 RESOURCE TEACHER / TOSA**

**1920 PROGRAM SPECIALIST - SPECIAL ED**

**1940 TEMPORARY ASSIGNMENT**

All other certificated assignments that do not fall in the above categories. For example:  
Temporary NMFT contracted positions for district.

**1970 ROLE & RECOMPENSE**

Non-Instructional Stipend.

**Other Certificated Salaries:** Record the full-time, part-time, and prorated portions of salaries for all certificated personnel who do not fall within one of the categories previously specified. Examples of such personnel are special education and/or other program specialist, certificated civic center employees, and resource teachers not performing duties as classroom teacher. Object 19xx is not open to instructional functions.

# Object Codes

## **2000 - 2999 CLASSIFIED PERSONNEL SALARIES**

**Classified Personnel Salaries:** Classified salaries are salaries for services that do not require a credential or permit issued by the Commission on Teacher Credentialing. Salaries paid to an employee on leave of absence will continue to be charged in the same manner and to the same account classification as was applicable while the employee was in active service for the district.

Generally, for compensated time off, individuals employed to substitute in a position recorded in Objects 2000-2999 should follow the function of the absent employee. Individuals employed to substitute in a position recorded in Objects 1000-1999 for other than compensated time off should be recorded in the appropriate goal and function.

Student employees are to be coded to the function, and object that represent the position they are filling. However, if the student is being paid as part of an educational program such as work experience, use Function 01 (1000) Instruction, and Object 2900, Other Classified Salaries.

### **2100 INSTRUCTIONAL AIDE SALARIES**

**2120 INSTRUCTIONAL ASSISTANT EARLY LEARNING**

**2130 INSTRUCTIONAL AIDE**

**2140 INSTRUCTIONAL ASSISTANT**

**2141 INSTRUCTIONAL ASSISTANT - BILINGUAL**

**2142 STUDENT ASST. / WORKER**

**2160 READING RESOURCE TECHNICIAN**

**2170 ROLE and RECOMPENSE STIPEND**  
Classified Instructional.

**2171 SUBSTITUTES - ILLNESS**

**2180 PRESCHOOL TEACHER**

**2188 EXTRA DUTY INSTRUCTIONAL**

**2191 SUBSTITUTE**

**Instructional Aides' Salaries:** Record total salaries paid to instructional aides who are required to perform any portion of their duty under the supervision of a classroom teacher or under the supervision of a special education resource specialist teacher (*Education Code* Section 41011). This code also includes other non-certificated instructional personnel, such as classified coaches and drug/alcohol program mentors.

# Object Codes

## **2200 CLASSIFIED SUPPORT SALARIES**

- 2210 CUSTODIANS**
- 2211 GARDENERS & GROUNDS UPKEEP**
- 2212 MAINTENANCE**
- 2213 SECURITY**
- 2214 ATHLETIC ATTENDANTS**
- 2215 WAREHOUSE WORKER**
- 2217 HEALTH ASSISTANT**
- 2218 GUIDANCE LABORATORY TECHNICIAN**
- 2221 OCCUPATIONAL THERAPIST**
- 2225 COUNSELING ASSISTANT**
- 2249 CAFETERIA**
- 2250 CASHIER FOOD SERVICES**
- 2251 DELIVERY DRIVER**
- 2261 CLASSIFIED SUPPORT SUB - WORKERS' COMP**
- 2271 CLASSIFIED SUPPORT SUB - ILLNESS**
- 2278 BUS MONITOR**
- 2280 BUS DRIVERS**
- 2281 MECHANIC & GARAGE**
- 2288 EXTRA DUTY CLASSIFIED SUPPORT**
- 2291 CLASSIFIED SUPPORT SUB**
- 2296 CLASSIFIED SUPPORT - BUDGET ONLY**

**Classified Support Salaries:** This code is used to record the full-time, part-time, and prorated portions of salaries of classified employees not defined elsewhere working in the instructional media and library, student support, pupil transportation, nutrition services, and maintenance and operations functions.

# Object Codes

Salaries for the instructional media and library function include the salaries of library and media aides.

Salaries for the Nutrition Service function include the salaries of nutritionists, cooks, helpers, and all other nutrition service personnel except those engaged in the management of the nutrition services program on a district wide basis. The salary of a Classified Director of Nutrition Services, if district wide, is recorded under Object 2300, Classified Supervisors and Administrators Salaries. The salary of a Certificated Director of Nutrition Services, if district wide, is recorded under Object 1300, Certificated Supervisors', and Administrators' Salaries.

Salaries for the maintenance function include the salaries of carpenters, painters, plumbers, electricians, and other similar positions. The salaries for the operations function include the salaries of custodians, general utility workers, guards, gardeners, warehouse workers, delivery personnel, truck drivers, and other similar positions.

## **2300 CLASSIFIED SUPERVISOR & ADMINISTRATOR SALARIES**

**2310 ADMINISTRATOR**

**2320 CONFIDENTIAL**

**2330 SUPERVISOR**

**2340 FOOD PRODUCTION MANAGER**

**2350 BOARD OF EDUCATION**

**2360 PERSONNEL COMMISSION**

**2380 ASSISTANT SUPERINTENDENT**

**2388 EXTRA DUTY SUPERVISOR/ADMIN SUPPORT**

**Classified Supervisors' and Administrators' Salaries:** Record the full-time, part-time, and prorated portions of salaries of supervisory personnel who are business managers, directors, supervisors, purchasing agents, site administrators, assistant superintendents, superintendents, Board of Education Members and Personnel Commission Members.

## **2400 CLERICAL, TECHNICAL, & OFFICE SALARIES**

**2420 GENERAL ADMINISTRATION CLASSIFIED**

**2461 CLERICAL SUBSTITUTE - WORKERS' COMP**

**2471 CLERICAL SUBSTITUTE - ILLNESS**

**2475 TRANSLATORS**

# Object Codes

**2488 EXTRA DUTY CLERICAL / OFFICE**

**2491 CLERICAL SUBSTITUTE**

**2496 CLERICAL - BUDGET ONLY**

**Clerical, Technical, and Office Salaries:** Record the salaries paid to clerks, secretaries, accountants, bookkeepers, programmers, computer technical support, machine operators, student workers, and assistants.

## **2900 OTHER CLASSIFIED SALARIES**

**2910 STUDENT SUPERVISION ASSISTANTS**

**2930 ACCOMPANIST**

**2942 JOB TRANSITION COACH**

**2945 JOB TRANSITION SPECIALIST**

**2960 STUDENT WORKERS**

**2970 ROLE and RECOMPENSE STIPEND**  
Non-Instruction.

**2971 OTHER SUBSTITUTE - ILLNESS**

**2975 SCHOOL COMMUNITY FACILITATOR**

**2981 OTHER SUBSTITUTE**

**2990 INSTRUCTIONAL ASSISTANT PRESCHOOL**

**2991 OTHER**

**2993 PROFESSIONAL GROWTH**

**2996 RESTRICTED BUDGET ONLY**  
Budget Only: Classified Staff Contingency.

**Other Classified Salaries:** Record the full-time, part-time, and prorated portions of salaries not identifiable with Objects 2100 through 2400 (e.g., noon supervision personnel, students employed for work experience, civic center aides, and building inspectors). Students employed as part of a work-study curriculum or job training grant are to be coded to Function 01, Instruction.

# Object Codes

## **3000 - 3999 EMPLOYEE BENEFITS**

**Employee Benefits:** Record employer's contributions to retirement plans and health and welfare benefits, including cash in lieu of benefits for employees, their dependents, retired employees, and board members. Benefits are separated into two categories: a code that ends in "1" indicates benefits paid to personnel in certificated positions, and a code that ends in "2" indicates those paid to personnel in classified positions.

### **3100 STATE TEACHER'S RETIREMENT SYSTEM**

**3101 STRS - CERTIFICATED**

**3102 STRS - CLASSIFIED**

**State Teachers' Retirement System:** Record expenditures to provide personnel with retirement benefits under the State Teachers Retirement System (STRS). This excludes employee contributions. Object 3101 is certificated personnel in STRS. Object 3102 includes those individuals who hold classified positions but are enrolled in STRS.

### **3200 PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

**3201 PERS - CERTIFICATED**

**3202 PERS - CLASSIFIED**

**Public Employees Retirement System:** Record expenditures to provide personnel with retirement benefits under the Public Employees Retirement System (PERS). This excludes employee contributions. Object 3201 indicates those employees who are in certificated positions and enrolled in PERS. Object 3202 indicates employees in classified positions and enrolled in PERS.

### **3300 OASDI / MEDICARE / ALTERNATIVE**

**3313 MEDICARE - CERTIFICATED**

**3314 MEDICARE - CLASSIFIED**

**3353 ARS - CERTIFICATED**

**3354 ARS - CLASSIFIED**

**3355 OASDHI - CERTIFICATED**

**3356 OASDHI - CLASSIFIED**

# Object Codes

**OASDI / Medicare / Alternative:** Record expenditures to provide employee benefits under the federal Social Security system. This includes expenditures to a qualifying alternative retirement plan to employees not covered under the Social Security system, STRS, or PERS. This excludes employee contributions. All Newport-Mesa Unified School District expenditures for OASDI/Medicare/Alternative should be charged as follows: Object 3313, Object 3314, Object 3353, Object 3354, Object 3355, or Object 3356.

## 3400 HEALTH & WELFARE BENEFITS

**3401 HEALTH & WELFARE - CERTIFICATED**

**3402 HEALTH & WELFARE - CLASSIFIED**

**3403 HEALTH & WELFARE - COBRA**

**Health and Welfare Benefits:** Record the expenditures made to provide personnel with health and welfare insurance benefits. This excludes employee contributions.

## 3500 STATE UNEMPLOYMENT INSURANCE

**3501 SUI - CERTIFICATED**

**3502 SUI - CLASSIFIED**

**State Unemployment Insurance:** Record the expenditures made to provide personnel with unemployment compensation.

## 3600 WORKERS' COMPENSATION INSURANCE

**3601 WORKERS' COMP - CERTIFICATED**

**3602 WORKERS' COMP - CLASSIFIED**

**Workers' Compensation Insurance:** Record the expenditures made to provide personnel with workers compensation benefits. This includes benefit amounts transferred to a Self-Insurance Fund.

## 3700 RETIREE BENEFITS

**3751 OPEB ACTIVE < 65**

**3752 OPEB ACTIVE < 65**

**3753 OPEB ACTIVE > 65**

**Retiree Benefits:** Obligations for postemployment benefits other than pensions (OPEB) related to both active employees and retirees. This covers expenditures for normal costs for OPEB eligible active employees, as well as amortization of the unfunded liability relating to active employees and retirees.



# Object Codes

## **4000 - 4999 BOOKS and SUPPLIES**

Record expenditures for books and supplies, including tax, freight, and handling charges.

### **4100 APPROVED TEXTBOOKS & CORE CURRICULA MATERIALS**

#### **4101 TEXTBOOKS APPROVED**

Textbooks - State Approved.

#### **4102 TEXTBOOKS CURRICULA**

Textbooks - Core Curricula.

#### **4103 OTHER CURRICULUM**

Lost Textbook Abatement Only.

#### **4142 TEXTBOOKS SCIENCE**

Science Textbooks - State Approved.

**Approved Textbooks and Core Curricula Materials:** Record expenditures for classroom instructional materials designed for use by pupils and teachers as the basic curriculum adopted by the State Board of Education or the district Board for required subject matter.

Instructional materials may be printed or in some other form and may consist of textbooks, technology-based materials, and other educational materials such as manipulative (*Education Code* Section 60010 [h]). The cost includes all consumable materials available in the approved series, such as kits, audiovisual materials, and workbooks.

Teacher's manuals and teacher's editions relate to the specific basic or supplementary textbooks and are intended for teachers use rather than for pupils use. They are part of the approved curriculum used in the classroom and should be coded to Object 4101.

Single issues of state approved textbooks for review by research committees or curriculum directors would be coded to this object with an instruction-related service function such as Function 03, Curriculum Development. Abatements for lost or damaged textbooks should be made to object code 4103.

### **4200 BOOKS & REFERENCE MATERIALS**

#### **4201 LIBRARY BOOKS**

Abatements for lost or damaged library books, irrespective of what object was originally charged when the book was purchased new, should be made to Object 4201 and Function 05 (2420).

#### **4202 OTHER BOOKS / VIDEOS**

#### **4242 SCIENCE BOOKS**

Science Books and Reference Materials.

# Object Codes

**Books and Reference Materials:** Record expenditures for books and other reference materials used by district personnel. Books used for reference are further identified by the appropriate function. For example, reference books for use in the nurses' offices, in the district's business office, or in the cafeteria would be coded to Function 17 (3140), Health Services; Function 39 (3200), General Administration; or Function 27 (3700), Nutrition Services.

Function 01, Instruction, would include (1) books that have not been adopted by the proper authority for use as basic curricula; (2) books such as reference books that are available for general use by students even though such books may be used solely in the classroom; and (3) all other materials used for reference purposes.

Generally, the purchase of library books or other reference materials is coded to Object 4201. However, expenditures for library books to stock a new school library or for material expansion are recorded under Object 6320, Books and Media for New School Libraries or Major Expansion of School Libraries, library materials.

Consumable materials other than those directly related to adopted curricula (Object 4100) have a limited shelf life under a year. Such materials as periodicals, magazines, workbooks, drill books, exercise pads, and the like are recorded under Object 4301, Materials and Supplies.

## **4300 MATERIALS & SUPPLIES**

### **4301 MATERIALS & SUPPLIES - INSTRUCTION**

#### **4309 TECHNOLOGY SUPPLIES**

Under \$500 (iPads, Chromebooks, Refurbished Computers, Document Cameras, Printers, Scanners, TV, and Monitors).

#### **4325 REFRESHMENTS - NOT NUTRITION SERVICES**

Refreshments ordered from Nutrition Services are coded to Object 5760.

#### **4330 GRADUATION SUPPLIES**

#### **4340 TESTS/SCORING**

#### **4342 SCIENCE SUPPLIES**

Science Materials and Supplies.

#### **4349 STORES ADJUSTMENTS**

#### **4350 MATERIALS & SUPPLIES - GENERAL**

Function 01 - Students; Function 09 - Administrators.

#### **4351 FURNITURE**

#### **4353 TAB OPERATING SUPPLIES**

# Object Codes

- 4354 LOSS PREVENTION**
- 4355 COPIER SUPPLIES**
- 4356 HEALTH SUPPLIES**
- 4357 DISASTER SUPPLIES**
- 4358 COMPUTER REPAIR & REPLACEMENT SUPPLIES**  
Use with Cost Center 5205 for netbook repairs.
- 4359 FAN SUPPLIES**
- 4360 AIR CONDITIONER SUPPLIES**
- 4361 CUSTODIAL SUPPLIES**
- 4363 POOL MAINTENANCE SUPPLIES**
- 4366 TOOLS**
- 4367 SECURITY SUPPLIES**
- 4372 PUBLICATIONS**
- 4374 OIL/GREASE/LUBE SUPPLIES**
- 4375 TIRES FOR BUS**
- 4376 BUS REPAIR MATERIAL**
- 4377 FUEL**
- 4379 STADIUM SUPPLIES**
- 4380 MAINTENANCE SUPPLIES**
- 4381 REPAIR GROUND EQUIPMENT SUPPLIES**
- 4382 GROUNDS UPKEEP SUPPLIES**
- 4389 MATERIALS & SUPPLIES - OFFSET**
- 4390 SAFETY & TRAINING**
- 4392 FUEL FOR OTHER VEHICLES**

# Object Codes

## **4396 SHOP EQUIPMENT, SUPPLIES, AND REPAIRS**

### **4399 RESTRICTED BUDGET ONLY**

Budget Only - Expenditures charged to this object are invalid.

**Materials and Supplies:** Record expenditures for consumable materials and supplies to be used by students, teachers, and other personnel. Instructional materials and supplies are those used in the classroom by students and teachers. Other materials and supplies included in Object 43XX are those used in services and auxiliary programs, such as nutrition service supplies, custodial supplies, gardening, maintenance supplies, supplies for operation, transportation supplies, including gasoline, repair and upkeep of equipment or buildings and grounds, and medical and office supplies.

Expenditures for rentals of materials are recorded under Object 5600 - Rentals, Leases, Repairs and Non-Capitalized Improvement.

## **4400 NON-CAPITALIZED EQUIPMENT**

### **4401 NEW EQUIPMENT - NON-CAPITALIZED**

### **4406 TECH EQUIPMENT - NON-CAPITALIZED**

\$500 to \$5,000 (Computers, iPads, Document Cameras, Laptop, Carts, Projectors, Printers, SMART Boards, and Televisions).

### **4409 COMPUTER SOFTWARE - NON-CAPITALIZED**

Use 5866 for software, contract renewals, or licenses.

### **4451 FURNITURE - NON-CAPITALIZED**

### **4502 REPLACEMENT EQUIPMENT**

Replacement equipment and components between \$500-\$5,000.

**Non-capitalized equipment:** Record expenditures for movable personal property of a relatively permanent nature that has an estimated useful life greater than one year and an acquisition cost ranging per unit cost from \$500 (464 + tax) to \$4999. For equipment required to be inventoried but not depreciated per *Education Code* Section 35168 or GASB 34 criteria.

## **4700 FOOD - FUND 13 ONLY**

### **4700 FOOD**

**Food:** Record expenditures for food, other than food for instructional purposes, used in food service activities (i.e., breakfast, snacks, lunch, and other similar items). This would include food purchased for classroom snacks or student meals on field trips, not reimbursed through the school lunch program. Expenditures for food used for instruction in a regular classroom (e.g., in a cooking class) are recorded under Object 4300, Materials and Supplies.

Object 4700, Food, is only used with Function 27, Food Services.

# Object Codes

## **5000 - 5999 SERVICES & OTHER OPERATING EXPENDITURES**

**Services and Other Operating Expenditures:** Record expenditures for services, rents, leases, maintenance contracts, dues, travel, insurance, utilities, legal, and other operating expenditures. Expenditures may be authorized by contracts, agreements, and purchase orders.

### **5100 SUB AGREEMENT FOR SERVICES**

#### **5100 SUB AGREEMENT FOR SERVICES**

Record expenditures for sub-agreements and sub-awards pursuant to certain contracts, sub-contracts, and sub-grants when part or all of an instruction or support activity for which the LEA is responsible is conducted by a third party rather than the LEA. Sub-agreements for services must be excluded from the calculation of the indirect cost rate, except that up to \$25,000 of an individual sub-agreement may be coded to Object 5810.

### **5200 TRAVEL & CONFERENCES**

#### **5205 MILEAGE REIMBURSEMENT**

#### **5210 TRAVEL & CONFERENCES**

Please complete TAR form - Not for use on Purchase Orders.

#### **5220 RECRUITING**

#### **5298 CLASSIFIED MILEAGE TAXABLE - PAYROLL**

#### **5299 CERTIFICATED MILEAGE TAXABLE - PAYROLL**

**Travel and Conferences:** Record actual expenditures incurred by and/or for employees and other representatives of the district for travel and conferences (*Education Code* Sections 35044 and 44032). Expenditures for employee conferences charged to this object should follow the goal and function of the employee.

Object 5210 is designed to capture travel expenses of employees, which may include travel costs to conferences or donations paid for employees to attend conferences. Expenditures for conferences or routine meetings sponsored by the district are not coded to this object but are coded to the appropriate object for specific services purchased, such as object 4325 for refreshments, object 5760 for Campus Catering, object 5601 for room rentals, or object 24XX for staff time in preparing for the conference. The use of object 4700, Food, is restricted to Function 27, Food Services.

### **5300 DUES & MEMBERSHIPS**

#### **5301 DUES & MEMBERSHIPS**

# Object Codes

**Dues and Memberships:** Record the membership donation of the district in any society, association, or organization as authorized by *Education Code* Section 35172. Object 5300 may be used for the dues of an employee, such as a Chief Business Official or a Superintendent, if it is deemed that the district is represented and benefits from the membership.

## 5400 INSURANCE

### 5450 NON-EMPLOYEE INSURANCE PREMIUMS

All forms of insurance except employee benefits and bond issuance. Record expenditures for all forms of insurance, other than pupils' insurance, such as fire and theft liability.

### 5452 LOSS REPLACEMENT EQUIPMENT

## 5500 OPERATIONS & HOUSEKEEPING SERVICES

### 5511 HEAT

### 5521 LIGHT AND POWER

### 5531 WATER

### 5532 SANITATION SEWER ASSESSMENT

### 5541 TRASH SERVICE

### 5551 DRY CLEANING/LAUNDRY

**Operations and Housekeeping Services:** Record expenditures for water, fuel, light, power, waste disposal, pest control, laundry, and dry cleaning. Include contracts for these services. Object 55XX is only used with the Maintenance and Operation Functions, 47-49; with Function 27, Nutrition Service; and Function 35, Enterprise. Cleaning of uniforms is charged to the appropriate function and Object 58XX, Professional/Consulting Services, and Operating Expenditures.

## 5600 RENTALS, LEASES, REPAIRS & NONCAPITALIZED IMPROVEMENT

### 5601 RENTAL EXPENSE

### 5610 RENT & LEASES

### 5611 EQUIPMENT RENTAL

### 5620 CONTRACT SERVICES

Services provided by outside vendors.

### 5633 HAZARDOUS WASTE REMOVAL

### 5679 MAINTENANCE SERVICES

# Object Codes

## **5689 RENTAL, LEASE, & REPAIR - OFFSET**

**Rentals, Leases, Repairs and Non-capitalized Improvement:** Use with function 47 (8100). Record expenditures for rentals, leases without option to purchase, and repairs or maintenance (including maintenance agreements) by outside vendors of sites, buildings, and equipment. Include expenditures for site or building improvements that do not meet the district's \$5,000 threshold for capitalization.

Capital leases should be recorded following the accounting procedures for lease/purchase agreements in Procedure No. 805. Rental of facilities is to be recorded to Function 51 (8700) and includes all facilities whether rented for a day, a month, or a year.

## **5700-5799 DIRECT COSTS TRANSFERS**

Transfers of direct costs.

### **5712 BUS TRANSPORTATION EXPENSE - INHOUSE**

Bus transportation for trips.

### **5713 CHARTER FIELD TRIPS**

### **5714 POSTAGE**

Mail sent to warehouse to post (use 5901 for stamps, Warehouse meter, FedEx).

### **5716 FUEL FOR OTHER VEHICLES**

### **5718 VEHICLE/EQUIPMENT REPAIR**

Services done by our transportation department.

### **5719 OTHER COPIER EXPENSES - INTRAFUND**

### **5720 CIF BUS TRANSPORTATION**

### **5721 EDUCATION TECHNOLOGY DUPLICATIONS**

Education Technology charges for duplicating CD's and DVD's.

### **5728 CUSTODIAL SERVICES**

### **5729 M&O OVERTIME CHARGES**

### **5730 SECURITY OVERTIME CHARGES**

### **5752 BUS TRANSPORTATION - INTERFUND**

### **5753 CHARTER BUS - INTERFUND**

### **5754 POSTAGE - WAREHOUSE METERED - INTERFUND**



# Object Codes

**5755 NUTRITION SERVICES - EXTRA DUTY**

**5756 FUEL - INTERFUND**

**5758 VEHICLE REPAIR - INTERFUND**

**5759 OTHER COPIER EXP - INTERFUND**

**5760 CATERING FOOD SERV INTERFUND**

Campus Catering invoices.

**5768 CUSTODIAL SERVICES - INTERFUND**

**Direct Costs Transfers:** Record the transfers of expenditures from one function to another function.

Typical transfers using this Object account include services provided or products developed by the district, such as maintenance and repair of duplicating, audiovisual, or other equipment; photocopying expense; field trips; district vehicle use; and information technology expense. These transfers change the function of the expenditures. For example, transfers related to costs of field trips are costs of the Instruction Function, not costs of the Pupil Transportation Function. Record the transfer for direct costs of services provided within a fund. This account must net to zero at the fund level.

Use Object 7310 or 7350, Direct Support/Indirect Cost Charges, for those costs that do not change function, such as custodial costs.

## **5800 PROFESSIONAL/CONSULTING SERVICES & OPERATING EXPENDITURES**

**5802 ADVERTISING**

**5804 BANKING SERVICES**

**5806 ADMIN FEE COUNTY TREASURER**

**5809 AWARDS & RECOGNITION**

**5810 CONSULTANTS**

**5811 NON-PUBLIC SCHOOL EXPENSE**

**5814 ELECTION EXPENSE**

**5816 LEGAL EXPENSE**

**5818 AUDITS**

**5822 ADMISSIONS**

**5825 CATERING**

Outside Catering Services and Orders.

# Object Codes

**5836 WORKERS' COMPENSATION CLAIMS**

**5841 PARENT REIMBURSEMENT**

**5850 OTHER LICENSING**  
Movies, Royalties, Preschool, Health Related.

**5862 FINGER PRINTING**

**5864 PHYSICAL EXAM**

**5865 MISC OUTSIDE VENDOR**

**5866 LICENSE FEES - SOFTWARE LICENSE MAINTENANCE AGREEMENTS & TECH SUPPORT**  
Software subscriptions, online subscriptions, yearly renewal fees to use the software. Anything that is renewed every year or contains an update disk.

**5869 CHARTER BUS RENTAL**

**5889 PROF/CONS SRVS - OFFSET**

**5899 OTHER EXPENSE**

**Professional/Consulting Services and Operating Expenditures:** Record the expenditures for personal services rendered by personnel who are not on the payroll of the district. Professional/consulting services are delivered by an independent contractor (individual, entity, or firm) that offers its services to the public. Such services are paid on a donation basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas that supplement the expertise of the district. This includes all related expenditures covered by the personal services contract.

Record expenditures for services such as printing, engraving, and so forth performed by an outside agency. This includes, but is not limited to, copies made from masters provided by the district. Record the price of admission tickets for students and staff on field trips. Record the tuition for students attending instructional programs at a community college.

Record expenditures to nonpublic, nonsectarian schools for the education of exceptional children for whom no appropriate services are neither available nor can be provided. (These expenditures will be excluded from the current cost of education for the Teachers' Salaries computation.)

**NOTE:** Expenditures for excess costs and/or deficits in special education programs paid to provider school districts or county offices should be charged to objects 7141-7143, Other Tuition.

Record expenditures for all advertising, including advertising for items such as bond sales, contract bidding, and personnel vacancies. Record expenditures for judgments, penalties, legal advice, attorneys, hearing officers, elections, audits, and other similar costs. Record expenditures for services provided, such as administration, bus transportation, audiovisual, and library.

# Object Codes

Record assessments for other than capital improvements, including state assessments for nonuse of school sites. Record expenditures for surveys and appraisals of sites that are not purchased. Expenditures for surveys, appraisals, and assessments in connection with site purchases and/or improvements are recorded under object code 6101, Sites and Improvement of Sites.

Record expenditures for fees charged to the district by other local governmental agencies (not other districts), such as counties, cities, and special districts, for required services. Such fees include those charged for health, building, and operating inspections and permits, plan reviews, and utility connection donations. These charges typically relate to emissions, fuel tank operations, hazardous waste generation, chemical storage, food safety, water safety, and fire safety. Examples of departments and special districts that assess these fees include the following: Air Pollution Control, Environmental or Public Health Services, Fire Department, and Public Water Control.

Record expenditures not otherwise designated, such as payments of interest on loans repaid within the fiscal year, payments for damages to personal property, expenditures for fingerprints, physical and X-ray examinations required for employment, and similar items.

Debt issuance costs, including underwriter discounts and donations, should be recorded here. If long-term debt is issued at a discount, the discount should be recorded in object code 7699, All Other Financing Uses.

## **5900 COMMUNICATIONS**

### **5901 POSTAGE**

Stamps, Meters, FedEx.

### **5902 TELEPHONE SERVICE CHARGES**

### **5903 COMMUNICATION EQUIPMENT RENTAL**

### **5904 RADIO EQUIPMENT MAINTENANCE**

### **5908 COMMUNICATION STIPEND-CLASSIFIED**

### **5909 COMMUNICATION STIPEND-CERTIFICATED**

**Communications:** Record expenditures for periodic servicing of all methods of communication including pagers, cell phones, beepers, and telephone service systems. This object also includes the monthly charges for FAX lines, TV cable lines, and Internet service and lines. The cost of postage stamps and “refill” of postage meters should be coded to Communications, as well as the cost of UPS or other means when used to deliver a letter or other communications. Shipping of goods by UPS or other means is considered to be part of the cost of goods and should not be charged to object code 5901, Communications.

# Object Codes

Generally, communication costs should be charged to either Function 09 (2700), School Administration, or Function 39 (7200), Other General Administration. Communication service fees may be charged to other functions by direct documentation, such as monthly statements. The monthly bills for pagers, cell phones, cable, and Internet may follow the user, as can be documented. For example, Internet fees that are part of classroom instruction may be charged to Function 01 (1000), Instruction.

The cost of the communication equipment is coded to object code 64XX, Equipment, or object code 65XX, Equipment Replacement. However, if the cost is minor or the expected life is short, the cost of the equipment should be coded to Object 43XX, or 44XX Materials and Supplies.

The cost of wiring and installing cables for communication equipment that becomes an integral part of the building or building service system is coded to Object 62XX, Buildings and Improvement of Buildings, with Function 49 (8500), Facilities Acquisition and Construction. Repairs to these lines would be coded to Function 47 (8100), Plant Maintenance and Operations, with either Object 56XX, rentals, leases, and repairs, or to the salaries and supplies of the maintenance budget.

## **6000 - 6999 CAPITAL OUTLAY**

Record expenditures for sites, buildings, books, and equipment, including leases with option to purchase. These object codes are not used in proprietary funds, in which capital expenditures are capitalized as assets and subsequently depreciated.

Acquisition cost should be equal to or greater than the capitalization threshold of \$5,000 established by the district. (4630 + Tax)

Cost of assets, whether they are purchased or leased (capital). Lease payments are not charged to the 6000's. Once the purchase is made, these would be charged to debt services. If lease is a rental, not a capital lease, use object codes 5600's.

## **6100 SITES & IMPROVEMENT OF SITES**

### **6101 IMPROVE SITES**

Costs to improve sites.

### **6110 PURCHASE PRICE OF PROPERTY**

Actual cost paid for the parcel(s) of property.

### **6120 APPRAISAL COSTS**

Costs associated with securing property appraisals and necessary updates.

### **6130 ESCROW COSTS**

All charges normally included in the escrow agreement such as escrow charges and title insurance.

### **6140 SURVEYING COSTS**

Costs associated with surveying the property such as determining grades and lines of streets, locations, dimensions, floor elevations of existing buildings, other improvements, trees, right of way and service and utility line information.

# Object Codes

## **6150 SITE SUPPORT COSTS**

Costs associated with preparing the relocation reports, determining relocation claim, site purchase negotiations, CEQA reports, etc.

## **6163 ENVIRONMENTAL STUDIES**

Cost of studies and fees related to the removal of hazardous materials from the school site including Department of Toxic Substances Control (DTSC) donations, California Department of Education (CDE) donations, Phase One Environmental Site Assessment, and Remedial Action.

## **6170 OTHER COSTS – SITE**

Fees or costs that include, but are not limited to, court costs, legal services, and condemnation.

**Sites and Improvement of Sites:** Record expenditures for each of the following with Function 49 (8500), Facilities Acquisition and Construction:

**Acquisition of Land and Additions to Old Sites and Adjacent Ways:** Include incidental expenditures in connection with the acquisition of sites, such as appraisal donations, search and title insurance, surveys, condemnation proceedings, and donations. If a site is not purchased after the appraisal or survey, record the expenditure in Object 58XX, Other Services, and Operating Expenditures. Include costs to remove buildings on newly acquired sites.

**Improvement of New and Old Sites and Adjacent Ways:** Include such work as grading, landscaping, seeding and planting shrubs and trees, constructing new sidewalks, roadways, retaining walls, sewers, and storm drains, installing hydrants, treating soil and surfacing athletic fields and tennis courts for the first time, furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, underground storage tanks that are not parts of building service systems, and doing demolition work in connection with improvement of sites.

**Leasehold Improvements to Sites:** Include costs of site improvements to leased property.

**Payment of Special Assessments:** Include assessments against the school district for capital improvements, such as streets, curbs, sewers, drains, and pedestrian tunnels, whether on or off school property.

## **6200 BUILDINGS & IMPROVEMENT OF BUILDINGS**

**Buildings and Improvement of Buildings:** Record costs of construction or purchase of new buildings and additions and replacements of obsolete buildings. Include advertising; architectural and engineering donations; blueprinting; inspection service (departmental or contract); tests and examinations; demolition work in connection with construction of electrical, sprinkling, or warning devices; installation of heating and ventilating fixtures, attachments, and built-in fixtures; other expenditures directly related to the construction or acquisition of buildings. Use with Function 49 (8500), Facilities Acquisition and Construction.

## **6201 BUILDING CAPITAL OUTLAY**

Construction and Building Additions.

# Object Codes

**6205 ARCHITECT/ENGINEERING**

Services negotiated in the Architect's agreement to design and engineer the construction project.

**6220 DSA FEES**

Fees as determined by the Division of the State Architects as required by law.

**6230 CDE FEES**

Fees as determined by the California Department of Education for the review of plans as required by law.

**6235 ENERGY ANALYSIS**

Fees paid to determine the necessary energy conservation measures in the project.

**6240 PRELIMINARY TESTS**

Amount paid for tests prior to the construction phase for soil test, foundation tests, exploratory borings, and site investigation.

**6250 OTHER COSTS – PLANNING**

Any other planning costs such as printing the blueprints local agency plan check fees, advertising bids, etc.

**6260 MAIN CONSTRUCTION CONTRACTOR**

Amount paid to the main building contractors.

**6262 CONSTRUCTION MANAGEMENT**

Amount paid to the construction manager of the project to supervise the building construction.

**6263 ENVIRONMENTAL CLEAN-UP**

Costs related to the removal of hazardous materials from the school site, including Remedial Action.

**6264 DEMOLITION**

Costs associated with the demolitions of existing buildings in preparation for construction.

**6274 OTHER COSTS - CONSTRUCTION**

Any construction costs not included in the main construction contracts, such as landscaping, portables, utility connection costs, air conditioning, asbestos abatement, telecommunications wiring for security, educational technology wiring, fire safety improvement, playground safety, improvements, electrical systems upgrades, seismic improvements, etc.

**6276 INTERIM HOUSING**

Amount paid for interim housing units to house students during building modernization.

**6278 LABOR COMPLIANCE PROGRAM**

Amount paid to administer district's Labor Compliance Program.

# Object Codes

## **6280 CONSTRUCTION TESTS**

Amount paid for construction tests provided during the construction of the project B724.

## **6289 BLDG & IMPROVE OF BLDGS - OFFSET**

## **6290 CONSTRUCTION INSPECTION**

Amount paid for inspection services provided during the construction of the project.

## **6300 BOOKS/MEDIA FOR NEW/EXPANDED LIBRARY**

### **6310 LIBRARY BOOKS**

Books and Media for New School Libraries or Major Expansion of School Libraries. Record expenditures for books and materials for new and expanded libraries.

### **6320 LIBRARY MATERIALS**

Books & Media for New School Libraries or Major Expansion of School Libraries.

## **6400 CAPITALIZED EQUIPMENT**

**Capitalized Equipment:** Record expenditures for movable personal property, including such equipment as vehicles, machinery, computer systems, and playground equipment, that have both an estimated useful life of over one year and an acquisition cost equal to or greater than the capitalization threshold of \$5,000 and greater established by the district.

Piece-for-piece replacements of equipment are recorded under Object 65XX, Equipment Replacement. Initial built-in fixtures that are integral parts of the building or building service system are recorded under Object 62XX, Buildings and Improvement of Buildings. Cost of equipment includes tax, shipping, and installation.

### **6401 EQUIPMENT NEW CAPITALIZED**

Amount Paid for Furniture & Equipment greater than \$5,000, including equipment.

### **6403 VEHICLE/LEASE/PURCHASE CAPITALIZED**

Costs for capitalized vehicles.

### **6406 EQUIPMENT/COMPUTER CAPITALIZED**

Costs for capitalized computer hardware (Servers, Networking, High End Computers).

### **6409 EQUIP/SOFTWARE CAPITALIZED**

Software is a one time cost. To include license, maintenance contract, and training with the initial purchase. Use 5866 for renewal donations for software use.

### **6442 SCIENCE EQUIPMENT – NEW CAPITALIZED**

Amount Paid for Science Furniture & Science Equipment greater than \$5,000.

### **6489 EQUIPMENT - OFFSET**



# Object Codes

## **6500 EQUIPMENT REPLACEMENT**

**6501 REPLACE INSTRUCTIONAL EQUIPMENT**

**6502 REPLACE NON-INSTRUCTIONAL EQUIPMENT**

**6589 EQUIP REPLACEMENT - OFFSET**

Record expenditures for equipment replaced on a piece-for-piece basis as defined in CSAM Procedure No. 801.

## **7000 - 7499 OTHER OUTGO**

### **7100 TUITION**

**7141 IAA-PAYMENTS TO SCH DISTRICTS**

Other Tuition, Excess Costs, and/or Deficits Payments to School Districts. Record payments for tuition, excess costs, and/or deficits paid to programs operated by other school districts.

**7142 IAA-PAYMENTS TO CTY OFFICES**

Other Tuition, Excess Costs, and/or Deficits Payments to County Offices. Record payments for tuition, excess costs, and or deficits paid to programs operated by County Superintendents of Schools.

**7143 IAA-PAYMENTS TO JPAs**

Other Tuition, Excess Costs, and/or Deficits Payments to Joint Powers Agreements (JPAs). Record payments for tuition, excess costs, and/or deficits paid to programs operated under a JPA.

### **7200 OTHER TRANSFERS OUT**

**7213 PASS THRU-REVENUE TO JPAs**

Transfers of Pass-through Revenues to JPAs. Report disbursements of pass-through grants to JPAs in which the district has administrative involvement only for the grant (i.e., the district does not also have a responsibility to operate the project).

**7223 TRANSFERS OF APPRTMNT TO JPA'S**

**7280 TRS TO CS-IN LIEU OF PROP TAX**

# Object Codes

## 7300 DIRECT SUPPORT/INDIRECT COSTS

### 7310 IPS-INTERPROGRAM DIR/IND COSTS

**Direct Support/Indirect Costs Charges:** Record the transfers of direct support and indirect support costs within a fund. This account must net to zero by function at the fund level. The function does not change; for example, when transferring indirect costs, the function remains Function 40 (7210), Other General Administration Function.

### 7350 IFT-INTERFUND DIR/IND COSTS

**Direct Support/Indirect Costs for Interfund Charges:** Record the transfers of direct support and indirect support costs between funds. This account will reflect a balance at the fund level, but only for the amount of between-funds costs; the total between-funds debit and credit transactions must net to zero by object as well as by function.

**Direct Support/Indirect Costs:** Objects in this group are used to record transfers of direct support costs and indirect costs between resources, goals, and funds. These transfers do not change the function of the expenditures. For example, when transferring indirect costs to the Adult Education fund from the General Fund, the function still remains Function 40 (7210) Other General Administration Function.

## 7400 DEBT SERVICE

### 7432 STATE SCHOOL BUILDING RE-PMT

State School Building Repayment. Record expenditures for the state school building loan repayments (*Education Code* Section 16090).

### 7433 BOND REDEMPTIONS

Record expenditures to retire the principal of bonds.

### 7434 BOND/INT & OTH SERV CHARGES

Bond Interest and Other Service Charges. Record expenditures to pay interest and other service charges on bonds.

### 7435 REPAYMENT STATE BUILDING FUND AID/PROCEEDS FR BONDS

Payments to Original District for Acquisition of Property. Record expenditures for the repayment of the State School Building Aid Fund using the proceeds from the sale of bonds (*Education Code* Section 16058).

### 7436 PAYMENTS PROPERTY ACQUISIT

Payments to Original District for Acquisition of Property. Record expenditures to cover the liability of a newly organized district to the original district for the new district's prop. Share of the bonded indebtedness of the original district.

### 7438 DEBT SERVICE – INTEREST

# Object Codes

## **7439 DEBT SERVICE – PRINCIPAL**

Other Debt Service Payments Record expenditures for the repayment of all other debt, such as principal and interest payments on capital leases, and certificates of participation. Debt Service consists of expenditures for the retirement of debt and for interest on debt, except principal and interest on current or short-term loans money borrowed and repaid during the same fiscal year.

## **7600 OTHER FINANCING USES**

### **7616 IFT-TRFS OUT TO CAFETERIA**

From General Fund to Cafeteria Fund. Record transfers of monies from the General fund to the Cafeteria Fund. The district may record the transfer of Meals for Needy Pupils as an interfund transfer rather than as a revenue limit transfer.

### **7619 IFT-TRFS OUT ALL OTHER IFTs**

Other Authorized Interfund Transfers Out. Record all other authorized transfers of monies to another fund. Other Financing Uses. The following objects are used for the transfer of funds or expenditures for other than general operations. They are categorized as Function 56 (9300), Other Outgo.

## **8000 - 8999 REVENUE SOURCES**

### **8010 - 8099 LCFF SOURCES**

By law, most State School Fund apportionments or allowances to the district must be deposited in the General Fund of the district. All such amounts must be accounted for in terms of the gross amount apportioned. Deductions and withholdings made by the State Controller, as required by law, must be accounted for as expenditures just as they would if the full apportionment had been received and the district warrant had been drawn for such purposes.

Before the gross LCFF apportionment is determined, the state makes the adjustments of special education and county community school revenue limit funds for county-operated programs transferred from school districts to offices of county superintendents of schools. These adjustments will not be accounted for as expenditures.

Revenue that was not previously accrued but that is the result of the correction of a prior apportionment or is included in the final state apportionment, should be recorded in the revenue class or classes that define the original apportionment (*Education Code* Section 41341).

### **8011 PRIN APPORT STATE AID-CUR YEAR**

LCFF State Aid - Current Year. Record amounts allowed for current year, including amounts accrued at the end of the fiscal year.

### **8021 TRS-HOMEOWNERS' EXEMPTIONS**

Record amounts received for loss of revenue because of homeowners' exemptions (Revenue and Taxation Code Section 218).

# Object Codes

## **8022 TRS-TIMBER YIELD TAX**

Record the yield tax collected by the State Board of Equalization on timber on timber harvested from private or public land (Government Code Section 27423; Revenue and Taxation Code Sections 38905.1 and 38906).

## **8029 TRS-OTHER SUBVEN/IN-LIEU TAXES**

Other Subventions/In-Lieu Taxes. Record amounts received for loss of revenue because of exemptions on motion picture films, wine, and brandy products (Revenue and Taxation Code Sections 988 and 992; *Education Code* Section 41052) and severance aid allowances for real property acquired for state highway purposes (*Education Code* Section 41960).

## **8041 SECURED TAX ROLLS**

Secured Roll Taxes. Record revenue from taxes levied on the secured roll (*Education Code* Section 2500 et seq.).

## **8042 UNSECURED ROLL TAXES**

Record revenue from taxes levied on the unsecured roll.

## **8043 PRIOR YEARS' TAXES**

Record revenue from tax levies of prior years. Include secured and unsecured receipts from redemptions and tax sales.

## **8044 SUPPLEMENTAL TAXES**

Record taxes resulting from changes in assessed value due to changes in ownership and completion of new construction at the time they occur (Revenue and Taxation Code Sections 75–75.9).

## **8045 EDUC REV AUGMENTATION (ERAF)**

Education Revenue Augmentation Fund (ERAF). Report the shift of property taxes from local agencies to schools according to SB 617 (Chapter 699, 1992), SB 844 (Chapter 700, 1992) and SB 1559 (Chapter 691, 1992).

## **8047 COMMUNITY REDEVELOPMENT FUNDS**

Report the amount, if any, received pursuant to the Community Redevelopment Law (Part 1 [commencing with Section 33000] of Division 24 of the Health and Safety Code), except for any amount received pursuant to Health and Safety Code Section 33401 or Section 33676 that is used for land acquisition, facility construction, reconstruction or remodeling, or deferred maintenance, and except for any amount received pursuant to Health and Safety Code Sections 33492.15, 33607.5, and 33607.7 that is allocated exclusively for educational facilities (*Education Code* Sections 2588[c] and 42238[h][6]). These exceptions are recorded in Object 8625, Community Redevelopment Funds Not Subject to LCFF Deduction. Report the amount, if any, received from the Redevelopment Property Tax Trust Fund Residual Distributions and other revenues from Redevelopment Agency Asset Liquidation pursuant to Health and Safety Code Sections 34177, 34179.5, 34179.6, 34183, and 34188.

# Object Codes

## **8097 PROPERTY TAXES TRANSFER**

For school districts, that reports any excess special education taxes collected by the office of the county superintendent of schools and subsequently transferred to the school districts.

## **8100 - 8299 FEDERAL REVENUE**

### **8181 SPEC EDUC ENTITLEMENT PER UDC**

Special Education–Entitlement. Record the federal Individuals with Disabilities Education Act (IDEA) entitlement, which is deducted from the state apportionment for special education.

### **8182 SPEC EDUC DISCRETIONARY GRANTS**

Special Education–Discretionary Grants. Record all other federal revenues for special education (PL 101-476, Individuals with Disabilities Education Act IDEA).

### **8220 FEDR CHILD NUTRITION PROGRAMS**

Record federal revenues for child nutrition B930.

### **8285 INTERAGENCY CONTRACTS**

LEA'S Interagency Contracts Between LEAs. Record federal revenues from another LEA for providing services on a contractual basis.

### **8290 ALL OTHER FEDERAL REVENUE**

Record all other federal funds received.

**Federal Revenue:** Record in the appropriate subordinate classifications revenue received from the federal government. Record federal revenue for which the state or any other agency serves as the distributing agency.

## **8300 - 8599 OTHER STATE REVENUE**

### **8311 APPORTIONMENTS - CURRENT YEAR**

### **8319 APPORTIONMENTS - PRIOR YEAR**

### **8520 ST-CHILD NUTRITION PROGRAMS**

Record state revenues for child nutrition programs.

### **8550 MANDATED COST REIMBURSEMENTS**

Record in the year received amounts for reimbursements of costs of legislatively mandated programs (Government Code Sections 17500-17616).

### **8560 STATE LOTTERY REVENUE**

Record the revenue received under the California State Lottery Act of 1984 (Government Code Section 8880.4). This revenue is recorded in the General Fund.

### **8590 ALL OTHER STATE REVENUE**

# Object Codes

## **8600 - 8799 OTHER LOCAL REVENUE**

### **8625 COMMUNITY REDEVELOPMENT FUNDS**

Health and Safety Code - Section 33676.

### **8631 SALE OF EQUIPMENT/SUPPLIES**

Record revenue from the sale of supplies and equipment no longer needed by the district. The money received is to be placed to the credit of the fund from which the original expenditure for which the original expenditure for the purchase of the personal property was made from.

### **8634 FOOD SERVICE SALES**

Record sales of meals and other food items.

### **8650 LEASES AND RENTALS**

Record revenue for the use of school buildings or portions thereof, houses, and other real or personal property of the district and fees collected for civic center use, including reimbursements for custodial salaries and other costs.

### **8660 INTEREST**

Record revenue credited or prorated by the county auditor for interest on deposits of the LEA's funds with the county treasurer and interest earnings.

### **8662 NET CHANGES IN INVESTMENTS**

Net Increase (Decrease) in the Fair Value of Investments. Report gains and losses on investments, including changes in the fair value of investments that include the realized and unrealized gains and losses. In March 1997 the Governmental Accounting Standards Board (GASB) issued Statement 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools," which is effective beginning with the 1997-98 fiscal year. GASB Statement 31 requires governmental entities, including school districts and county offices of education, to report investments at fair value in the financial statements. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. All investment income, including changes in the fair value of investments, is required to be reported as revenue in the operating statement. The change in the fair value of investments is defined as the ending fair value, plus proceeds of investments maturing or sold during the year, less the cost of new investments purchased during the year, less beginning fair value.

### **8677 INTERAGENCY SERV BET LEAS - DONATIONS**

Interagency Services Between LEAs. Record revenue received from an LEA for contract services provided for another LEA, except for federal monies. To ensure that federal Interagency revenues retain their federal identity, they should be reported in Object 8285, Interagency Contracts between LEAs. Expenditures made by an LEA to fulfill these contracts should be coded to Goal 7110, Non-agency-Educational, or Goal 7150, Non-agency-Other.

# Object Codes

## **8681 MITIGATION/DEVELOPER - DONATIONS**

Report only those donations collected by agreement between the school district and developer, and not imposed as a condition to approving a residential development in the General Fund. Any donations collected as a condition to approving a development must be deposited in the Capital Facilities Fund.

## **8690 SALARIES - OTHER LOCAL REV**

## **8697 PASS-THROUGH LOCAL REVENUE**

Pass-through Revenue from Local Sources. Record the receipts of those local pass-through grants in which the recipient district has administrative involvement. The district has administrative involvement in a pass-through grant if it: monitors sub recipient districts for compliance with requirements; or determines eligible sub recipient districts or projects, even if using grantor-established criteria; or has the ability to exercise discretion in how the funds are allocated.

## **8699 ALL OTHER LOCAL REVENUE**

Record all other local revenue except funds defined as "miscellaneous funds" in *Education Code* Section 41604. Examples of revenue recorded in this account are duplications, field trips, postage, gifts, library fines, contributions, and reimbursement for practice teaching.

## **8910 - 8979 OTHER FINANCING SOURCES / INTERFUND TRANSFERS IN**

### **8911 IFT IN FR GENERAL FUND**

To Child Development Fund from General Fund. Record transfers of monies from the General Fund to support the activities in the Child Development Fund (*Education Code* Section 41013).

### **8912 IFT BETWEEN GEN & SPEC RES FUND**

Between General Fund and Special Reserve Fund. Record transfers of monies between the General Fund and the Special Reserve Fund (*Education Code* Sections 42840-42843).

### **8914 IFT-IN FR BOND INT TO GEN FD**

To General Fund from Bond Interest and Redemption Fund. Record transfers of monies from the Bond Interest and Redemption Fund, after all principal and interest payments have been made to the General Fund or to the Special Reserve Fund (*Education Code* Sections 15234 and 15235).

### **8916 IFT-IN FR GEN TO CAFETERIA**

To Cafeteria Fund from General Fund. Record transfers of monies from the General Fund to the Cafeteria Fund. Districts may record the transfer of Meals for Needy Pupils as an interfund transfer rather than as a revenue limit transfer.

### **8919 IFT-IN OTHER AUTHORIZED IFT**

Other Authorized Interfund Transfers In.

### **8951 PROCEEDS FR SALE OF BONDS**

Proceeds from sale of Bonds.



# Object Codes

## **8972 PROCEEDS FR CAPITAL LEASES**

Proceeds from entering into a Capital Lease.

## **8980 - 8999 CONTRIBUTIONS**

### **8980 CONTRIBUTION FR UNRESTRICT REV**

Contributions from Unrestricted Resources. Record the amount of money that must be transferred from unrestricted sources in the General Fund when the revenues for a given restricted resource are less than the expenditures. This account may also apply to transfers of unrestricted resources to other unrestricted resources. Also record in this account the district's contribution of matching funds (the cash match) if required by a special project. A transfer is recorded by a debit in this account from Resource 0000, Unrestricted, and by a credit in this account to the given restricted resource. This account must net to zero at the fund level.

### **8990 CONTRIBUTION FR RESTRICTED REV**

Contributions from Restricted Revenues. Record the transfers of restricted revenues to another resource, such as transfers to the School-Based Coordination Program (SBCP) and Mega-Item transfers. The resource transferring out the revenues records a debit in this account, and the resource receiving the revenues records a credit in this account. This account must net to zero at the fund level.

## **9000 - 9999 BALANCE SHEET**

### **9205 ACCOUNTS RECEIVABLE MANUAL**

### **9510 ACCOUNTS PAYABLE MANUAL**

### **9650 UNEARNED REVENUE**

### **9791 BEGINNING FUND BALANCE**

### **9799 APPROPRIATED FUND BALANCE**

# Manager Codes

| <b><u>Manager Code</u></b> | <b><u>Description</u></b>                  |
|----------------------------|--|
| 0200                       | Superintendent                             |
| 0210                       | Communications & Public Relations Officer  |
| 0300                       | Asst. Supt., Special Services              |
| 0313                       | SPED/SELPA                                 |
| 0315                       | Special Education                          |
| 0318                       | Health Services                            |
| 0396                       | Special Ed: Secondary Ed                   |
| 0397                       | Special Ed: Elementary Ed/Preschool        |
| 0400                       | Business Services - Finance                |
| 0401                       | Fiscal Services                            |
| 0402                       | Purchasing & Warehouse                     |
| 0404                       | Risk Management                            |
| 0500                       | Asst. Supt., Chief Human Resources Officer |
| 0504                       | Certificated Personnel                     |
| 0506                       | Personnel                                  |
| 0510                       | Classified Personnel                       |
| 0600                       | Asst. Supt., Secondary Education           |
| 0602                       | Student Services                           |
| 0603                       | Teaching & Learning - Secondary            |
| 0607                       | College & Career Education                 |
| 0608                       | Secondary Education                        |
| 0611                       | Education Technology                       |
| 0660                       | Back Bay High                              |
| 0662                       | Monte Vista High                           |
| 0663                       | Early College High                         |
| 0668                       | Ensign Intermediate                        |
| 0672                       | TeWinkle Middle                            |
| 0676                       | Corona del Mar High                        |
| 0677                       | Costa Mesa High                            |
| 0678                       | Estancia High                              |
| 0679                       | Newport Harbor High                        |
| 0700                       | Asst. Supt., Elementary Education          |
| 0702                       | Elementary Education                       |
| 0703                       | Teaching & Learning - Elementary           |
| 0707                       | Early Childhood Education                  |

# Manager Codes

| <u>Manager Code</u> | <u>Description</u>  |
|---------------------|---|
| 0732                | Adams Elementary  |
| 0734                | Woodland Elementary   |
| 0736                | California Elementary   |
| 0738                | College Park Elementary                                       |
| 0739                | Davis Magnet  |
| 0740                | Harbor View Elementary  |
| 0741                | Kaiser Elementary   |
| 0742                | Killybrooke Elementary  |
| 0743                | Lincoln Elementary  |
| 0744                | Mariners Elementary   |
| 0746                | Newport Coast Elementary                                      |
| 0748                | Newport Elementary  |
| 0749                | Newport Heights Elementary                                    |
| 0750                | Paularino Elementary  |
| 0751                | Pomona Elementary   |
| 0752                | Rea Elementary  |
| 0753                | Sonora Elementary   |
| 0754                | Victoria Elementary   |
| 0755                | Whittier Elementary   |
| 0756                | Wilson Elementary   |
| 0758                | Eastbluff Elementary  |
| 0759                | Andersen Elementary   |
| 0800                | Business Services - Operations                                |
| 0801                | Maintenance   |
| 0802                | Operations  |
| 0803                | Facilities Development, Planning, & Design                    |
| 0804                | Transportation  |
| 0805                | Information Technology  |
| 0821                | Nutrition Services  |
| 0900                | Asst. Supt, AICI  |
| 0904                | Special Projects  |
| 0905                | Multilingual Programs   |
| 0906                | Continuous Improvement, Program Evaluation, Data & Assessment |
| 0907                | Engagement, Partnership, & Expanded Learning                  |

# Glossary of Terms

# Glossary of Terms

## A

**Abatement** The return of part or all of an item of income or expenditure to its source during the current fiscal year.

**Accounts Payable** Amounts due and owed to private persons, business firms, governmental units, or others for goods received and services rendered prior to the end of the fiscal year. Includes amounts billed but not paid.

**Accounts Receivable** Amounts due and owed from private persons, business firms, governmental units, or others for goods received and services rendered prior to the end of the fiscal year. Includes amounts billed but not received.

**Apportionment** Allocation of state or federal aid, district taxes, or other monies to school districts or other governmental units.

**Apportionment Notice** A document notifying school districts when monies have been deposited with the county treasurer.

**Appropriation** An allocation of budgetary funds made by the governing board for specific purposes and limited as to the time when it may be expended.

**ASB (Associated Student Body)** A curricular or extracurricular activity for students that serves to engage students in learning about democracy and leadership.

**Assessed Value** The value of land, homes, or businesses set by the county assessor for property tax purposes. Assessed value is either the appraised value of any newly built or purchased property or the value on March 1, 1975, of continuously owned property, plus an annual increase. This increase is tied to the California Consumer Price Index (CPI) but may not exceed two (2) percent (see Proposition 13).

**Available Balance** That portion of the appropriation available to be obligated. Appropriation amount, less pre-encumbrance amount, less encumbrance amount, less amount expended, equals the available balance.

**Available Cash** Cash on hand or on deposit in a given fund that is unencumbered and can be utilized for meeting current or future obligations.

**Average Daily Attendance (ADA)** Total approved days of attendance in the school district divided by the number of days the schools in the district are in session for at least the required minimum day.

## B

**Balance Sheet** A financial statement that shows assets, liabilities, reserves, and fund balances of an entity on a specific date and is properly classified to exhibit the financial condition of the entity as of that date.

**Basic Aid** The minimum grant of \$120 per K-12 pupil guaranteed by the State Constitution. This amount is part of a school district's LCFF.

**Bonded Indebtedness** An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures.

## C

**Capital Outlay** Amounts paid for the acquisition of fixed assets or additions to fixed assets, including land, buildings, building fixtures, service systems, and equipment, or the improvement to or replacement of any of these assets.

**Categorical Aid** Money from the state or federal government granted to qualifying school districts for children with special needs. Expenditure of categorical aid is restricted to its particular purposes.

**Certificated Employees** Employees who are required by the state to hold teaching credentials, including full-time, part-time, substitute or temporary teachers, and most administrators.

**Chart of Accounts** A list of accounts, systematically arranged, applicable to the district. The chart of accounts lists authorized account components (i.e., fund, location, object, program, activity).

**Classified Employees** Employees who are not required to hold teaching credentials, such as school secretaries, custodians, bus drivers, and some management personnel.

**Clearing Account** Account used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable or for recording the net differences under the proper account. (See Revolving Cash Account and Petty Cash.)

**Collective Bargaining** A law passed by the California Legislature known as the Rodda Act SB 160 of 1975 which sets out the manner and scope of negotiating between school districts and employee organizations. The law also mandates a regulations board.

# Glossary of Terms

## C

**Consumer Price Index (CPI)** A measure of the cost-of-living compiled by the United States Bureau of Labor Statistics. Consumer Price Indexes SB 160 (1975) are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

**Controlling Account** A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary or detail accounts. Its balance equals the sum of the balances of the detail accounts.

**Cost-of-Living Adjustment (COLA)** An increase of funding for LCFF or categorical programs. The amount of the COLA may or may not be related to inflationary increases in cost. The statutory COLA is established in accordance with Education Code Section 42238 and may or may not be funded.

**Credit** The right side of a double-entry accounting posting. The credit will reduce assets and expenditures and increase liabilities, income, and fund balance.

**CROP** Coastline Regional Occupation Program. Established by a school district, group of districts, or county offices of education, the centers provide training for entry level jobs, counseling, and upgrading of skills.

**Current Expense of Education** The current general fund operating expenditures of a school district for kindergarten and grades one through twelve excluding expenditures for food services, community services, facility acquisition and construction, and object codes 6000 and 7000.

## D

**Debit** The left side of a double-entry accounting posting. The debit will increase assets and expenditures and reduce liabilities, income and fund balance.

**Deficit** Excess of liabilities over assets, or excess of expenditures over revenue.

**Designated for Economic Uncertainties (DEU)** A component of the ending fund balance specifically designated for unforeseen liabilities. The amount of DEU recommended by state guidelines is based on ADA. For NMUSD the amount of DEU is recommended at threepercent of general fund expenditures and other uses of funds. (See Appropriation for Contingencies.)

## D

**Direct Support Charges** Charges for a support program and services that directly benefit other programs.

**Disbursements** Actual payments by currency, check, or warrant. (The term is not synonymous with expenditures.)

## E

**ECIA (1981)** The federal Educational Consolidation and Improvement Act. Chapter 1 of the Act is the former Title I program for educationally disadvantaged children. Chapter 2 consists of multiple programs consolidated into block grants to states and local districts.

**Education Code** The main body of law which regulates education in California. Additional regulations are contained in the California Administrative Code, Title 5 and 8, the Government Code and general statutes.

**Employee Benefits** Amounts paid by the district on behalf of employees; these amounts are over and above gross salary. Although not paid directly to employees, employee benefits are a significant component cost of total compensation (salary and benefits). Examples of employee benefits are: group health and life insurance, contributions to employee retirement systems including FICA/OASDI (Social Security), workers' compensation, and unemployment insurance.

**Encroachment** The expenditure of school districts' general purpose funds for special purpose programs, such as special education or transportation. Encroachment occurs in most districts with services for children with disabilities; other encroachment is caused by deficit factors.

**Encumbrances** Expenditure obligations in the form of purchase orders, contracts, salaries, and other commitments for which a part of an appropriation is reserved.

**Entitlement** An apportionment based on specific qualifications. Funds for entitlements are earned when the funds are apportioned to the district. Funds not expended at year end must be reported as Reserved Fund Balance on the financial statements.

**Excess Tax Revenue** Tax revenues which are greater than a governmental entity's allowable Gann appropriations limitation. The Gann Amendment requires that these funds be returned to taxpayers by revised tax rates or altered fee schedule.

## Glossary of Terms

### E

**Expenditures** Amounts paid or liabilities incurred for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis will include only actual cash disbursements.

### F

**Fiscal Year** A period of one year, the beginning and ending dates of which are fixed by statute; for California public schools, the period beginning July 1 and ending June 30.

**Fixed Assets** Assets of a permanent character having continuing value; i.e., land, buildings, machinery, furniture, and equipment. The term **capital assets** is sometimes used in the same sense; however, fixed assets is preferred.

**Fringe Benefits** See Employee Benefits.

**Full-Time Equivalent (FTE)** The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

**Fund** A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. A fund is a distinct financial or fiscal entity with a self-balancing set of accounts.

### G

**Gann Limit** An initiative that established a ceiling, or limit, on each year's appropriation of tax dollars by the state, cities, counties, school districts, and special districts. Using the base year of 1978-79, subsequent year limits are adjusted for the change in the California Consumer Price Index (CPI) or per capita personal income, whichever is smaller, and for any change in population. This has been revised as of June 1990 with the passage of Proposition 111.

**General Education Apportionments** The majority of state fund allocated to K-12 education are provided to school districts as general education apportionments. These funds are allocated based upon a district's classification (elementary, high school, or unified) and size, as measured by Average Daily Attendance (ADA).

### G

**General Fund** The fund used to finance the ordinary operations of the school district. It is available for any legally authorized purpose.

**General Ledger** A book, file, or other device in which accounts are kept to the degree of detail necessary to summarize the financial transactions of the school system.

**Grant** A contribution, either in money or material goods, made by one entity to another. Grants may be for specific or general purposes. Funds for grants are earned when the district makes qualifying expenditures under the particular grant. Funds not expended at year end must be reported as Unearned Revenue on the financial statements.

### H

### I

**Incentives** Financial rewards for implementing a new program, such as longer school day/year. Many of the "reforms" in SB 813 contain incentives.

**Income** Revenue and nonrevenue receipts. Revenue receipts are additions for which no obligations are incurred. Nonrevenue receipts are receipts of money in exchange for property of the school district or for which the district incurs an obligation.

**Indirect Cost Rate** A rate reflective of all indirect support charges to be applied to accounting units. The Indirect Cost Rate is usually applied as a percentage of total expenditures within a given accounting unit.

**Indirect Expense and Overhead** Those elements of indirect cost necessary in the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified.

**Indirect Support Charges** Routine services not performed as a special service for a particular program but allocated to programs through the application of an Indirect Cost Rate.

**Individual Education Program (IEP)** A written agreement between a school district and parents or guardians of a special education child specifying an educational program tailored to the needs of the child.



# Glossary of Terms

## I

**Interfund Transfers** Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not considered revenues or expenditures of the school system.

## J

**Joint School Districts** School districts with territory in more than one county.

**Journal** Any accounting record in which the financial transactions of the district are formally recorded; i.e., the cash receipts book, check register and journal voucher.

**Journal Voucher** A form provided for the recording of certain financial transactions or information in place of, or supplementary to, the journal or registers.

## K

## L

**Ledger** A group of accounts in which are recorded the financial transactions of a governmental unit or other organization.

**Legislation** The California Legislature has passed school finance legislation almost every year since 1972. The major laws, in chronological order, are:

- SB 90**, 1972 - instituted revenue limits.
- AB 65**, 1977 - initiated a "long-term" solution to the Serrano-Priest decision, the School Improvement Program, and several other programs.
- SB 90**, 1977 - allowed reimbursement for costs resulting from state mandates.
- SB 154**, 1978 - allocated property taxes to cities, counties, schools after Proposition 13 (bailout).
- AB 8**, 1979 - defined the source and method of funding schools, counties, cities, and special districts, including adjusting the allocation of property taxes.
- AB 777**, 1981 - allowed waivers, revised revenue limit formulas, and consolidated some categorical programs at the local level.
- SB 813**, 1983 - superseded previous school finance laws and made many changes to the California Education Code covering curriculum, graduation requirements, testing,

## L

### Legislation cont'd

mentor teachers, teacher evaluation, hiring and firing procedures, student discipline, incentive programs, funding for revenue limits and categorical programs, various commissions and studies, and the preparation of statewide curriculum standards.

**Prop 98**, 1988 - Requires a minimum of State's General Fund revenue be allocated to K-14 education.

**Local Control and Accountability Plan (LCAP)** The LCAP is an important component of the LCFF. Under the LCFF all local educational agencies (LEAs) are required to prepare an LCAP, which describes how they intend to meet annual goals for all pupils, with specific activities to address state and local priorities identified pursuant to EC Section 52060(d).

**Local Control Funding Formula (LCFF)** One of the key elements of the new funding formula is the identification of certain disadvantaged student populations in the calculation of funding amounts to local educational agencies (LEAs). Specifically, the LCFF includes supplemental and concentration grants for disadvantaged students. Disadvantaged students are those classified as English Learners (ELs), students who are eligible to receive a Free and Reduced Price Meal (FRPM), students identified as Foster Youth, or any combination of these factors (unduplicated count). California Longitudinal Pupil Achievement Data System (CALPADS) data will provide the basis for determining the unduplicated count of these student populations.

**Location Code** A component of the account structure; the second element of the account structure (cost center) represents the responsible unit originating a transaction.

## M

**Mandated Cost** School district expenses which occur due to federal or state laws, decisions of state or federal courts, federal or state administrative regulations, or initiative measures.

**Mello-Roos** An alternative method of financing capital facilities and services, especially in developing areas and areas undergoing rehabilitation. A Community Facilities District ("CFD") may be established under the Mello-Roos Act to finance services such as police, fire, library, recreational facilities, etc., as well as elementary and secondary school sites; or for the rehabilitation of any real property or other tangible property with the estimated useful life of five years or longer.

## Glossary of Terms

### N

**No Child Left Behind** Refers to the No Child Left Behind Act of 2001, a federal law passed under the George W. Bush administration.

### O

**Object Code** The object field classifies expenditures according to the types of items purchased or services obtained. It classifies revenues by the general source and type of revenue. It also classifies balance sheet accounts as assets, liabilities, or fund balance.

### P

**P1** The first period report of student attendance legally required to be filed with the State for the period of July 1 through December 31.

**P2** The second period report of student attendance legally required to be filed with the State for the period of July 1 through April 15.

**PERB** Public Employment Relations Board (5 persons appointed by the governor) established to regulate collective bargaining disputes between school districts and employees. Formerly called EERB.

**Per Capita Personal Income** Income before taxes of California residents as estimated by the U.S. Department of Commerce.

**Petty Cash** A sum of money set aside for the purpose of making change or immediate payments of small amounts. (See Revolving Cash Fund.)

**PL 94-142** Federal law which mandates a "free and appropriate" education for all children with disabilities.

**Pre-Encumbrance** Initial reservation or restriction on an appropriation in anticipation of issuing an obligation in the form of purchase orders, contracts, salaries, or other commitments. Pre-encumbrances are removed and replaced by encumbrances once a purchase order is issued.

**Proceeds of Taxes** Defined in the Jarvis-Gann Amendment as the revenue from taxes plus regulatory licenses, user charges, and user fees to the extent that such proceeds exceed the costs reasonably borne in providing the regulation product or service.

### P

**Proficiency Requirements** Required examination of students' knowledge of basic skills according to standards set by local districts. Remedial help must be provided for those who fail to meet the standards; students must pass the tests to graduate. Different proficiency requirements apply to aides and new teachers.

**Proposition 13** An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1 percent of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing taxes or levy other new taxes.

**Proposition 28** Approved by California voters November 8, 2022 to establish the new and ongoing Arts and Music in Schools (AMS) Funding Guarantee and Accountability Act. The measure required the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023-24

**Proposition 98** The Classroom Instructional Improvement and Accountability Act. This proposition amended Article XIII B of the Government Spending Limitation. Approved by the voters in November 1988, Proposition 98 requires that a minimum amount of state's General Fund revenues be allocated to K-14 education, based on either a percentage share of state's General Fund revenues or the prior year K-14 funding base adjusted for workload and inflation.

**Proposition 111** This proposition was passed June 1990 and has three basic parts as follows: 1) Revised the California Constitution to expand the statutory spending authority (Gann Limit); 2) Rewrote portions of Proposition 98 which cap the potential additional funds directed to the K-14 education; 3) Increased gasoline tax and truck weight fees to improve the state transportation infrastructure.

**Prorate** The allocating of expenditures or revenue from a single source to two or more accounts to show the correct distribution of charges or revenue.

**Pupil Proficiency Requirement** Examination of students' knowledge of basic skills according to standards set by local school districts, as required by law (AB 3408, AB 65). Districts must provide remedial help for students who fail to meet minimum districts standards. Students must pass these tests in order to graduate from high school.

# Glossary of Terms

## P

**Purchase Order** A document which, when issued to a vendor, authorizes the delivery of specified merchandise or the performance of certain services, and encumbers the obligation by restricting all or part of the related appropriation.

## Q

## R

**Reclassification of Revenue or Expenditures** Redesignation of current year's income or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

**Registers** A listing of transactions of like kind that may be totaled and summarized for convenience in posting; i.e., payroll registers, warrant registers, and attendance registers.

**Requisition** A document submitted initiating a purchase order to secure specified materials or services. A purchase requisition pre-encumbers all or part of the related appropriation in anticipation of issuing an obligation through a purchase order.

**Reserve** An amount set aside to provide for estimated future expenditures for losses, working capital, or other specified purposes.

**Restricted Funds** Monies which have restricted use due to legal requirements.

**Revolving Cash Fund** A stated amount of money used primarily for emergency, small, or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

## S

**School Site Council** Parents, students, teachers, and other staff selected by their peers to prepare a school improvement plan and assist in seeing that the planned activities are carried out.

## S

**Scope of Bargaining** The range of subjects which are negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours, and working conditions; PERB is responsible for interpreting disputes about scope.

**Secured Tax Roll** Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each county assessor.

**Self-Contained Classroom (SSC)** A self-contained classroom is a class composed of children who would benefit from special services within a structured classroom composed solely of children having special needs. In a self-contained classroom, students share similar academic requirements.

**Seniority** A statutory system for protecting the job security of employees who have the longest periods of service in a district. With certain exceptions, the seniority list is used to determine which employees will be the first to be laid off or rehired.

**Serrano v Priest** The California Supreme Court decision which declared the system of financing schools unconstitutional because it violated the Equal Protection clause of the State Constitution. The Court said that by 1980 the relative efforts (tax rate) required of taxpayers for local schools must be nearly the same throughout the state and that differences in annual per pupil expenditures which were due to local wealth must be less than \$100 adjusted for inflation. The impact of Proposition 13 resolved the taxpayer equity provisions; in 1983 a court review determined that sufficient compliance in reducing expenditure disparities had been achieved.

**Shortfall** An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

**Special Education** Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical disabilities. PL 94-142 requires that all children with disabilities between 3 and 21 years of age be provided free and appropriate education.

**Special Education Master Plan** California categorical program for the education of all children with disabilities, as enacted in SB 1870 (1980) and amended by SB 769 (1981).

**Spending Limit** See Gann Limits.

# Glossary of Terms

## S

**Split Roll** A system for taxing business and industrial property at a different rate from individual homeowners.

**State Allocation Board** A state regulatory agency which controls certain state-aided capital outlay and deferred maintenance projects.

**State School Fund** The holding account for most appropriations of state money for education.

**Stores** Goods in storerooms subject to requisition.

**STRS, PERS** The State Teachers' Retirement System and the Public Employees' Retirement System funds. State law requires school district employees, school districts, and the state to contribute to the funds.

**Student Body Fund** (Student Council Fund, ASB Fund) A fund to control and account for the receipts and the disbursements of student association activities.

**Subsidiary Account** (Detail Account) A related account that supports in detail the debit and credit summaries recorded in a controlling account.

**Subsidiary Ledger** A group of subsidiary accounts, the sum of the balances of which equal the balance of the related controlling account.

**Subventions** Provision of assistance or financial support usually from higher governmental units to local governments or school districts, for example, to compensate for loss of funds due to tax exemptions.

**Sunset** The termination of the regulations for a program. The law provides a schedule for the Legislature to consider the sunset of many state categorical programs.

## T

**Tax and Revenue Anticipation Notes (TRANS)** Instruments issued to secure monies borrowed in expectation of receipt of tax revenues. These notes can be issued as either taxable or nontaxable to the buyer.

**Tenure** A system of due process and employment guarantee for teachers. After serving a two-year probation period, teachers are assured continued employment in the school district unless specified procedures for dismissal or layoff are successfully followed.

**Total Compensation** The total value of salary and district-provided benefits to individual employees.

## T

**Transfers** Interdistrict or Interfund transactions not chargeable to expenditures or credited to revenue. Certain budget revisions are often referred to as transfers.

**Trust Fund** A fund consisting of resources received and held by the school district as trustee to be expended or invested in accordance with the conditions of the trust.

## U

**Unappropriated Fund Balance** The portion of a fund balance not segregated for specific purposes. All assets and estimated revenue available for appropriation are credited to the account and General Reserve; budgeted appropriations and other obligations are debited. The net value of the account represents the unappropriated fund balance.

**Unearned Revenue** Income received but unearned in a given period, set up as a liability to be included as income earned in subsequent periods.

**Unencumbered Balance** (Available Balance) That portion of an appropriation or allotment not yet expended or obligated.

**Unsecured Tax Roll** Assessed value of personal property, other than secured property, as determined by each county assessor.

## V

**Variable Costs** Expenses which differ from district to district due to geographical, economic, or social conditions, for example, the cost of snow plows in mountainous areas or of high insurance rate in urban areas.

**Voucher** Any document that supports or verifies a certain transaction.

## W

**Warrant** A written order drawn by the governing board or its authorized officer(s) or employee(s), approved by the County Superintendent of Schools, and allowed by the County Auditor, directing the County Treasurer to pay a specified amount to a designated payee.

## XYZ

## SACS Forms

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## **Standardized Account Code Structure (SACS)**

The district complies with California's Standardized Account Code Structure (SACS). SACS is a comprehensive system of accounting for and reporting school district revenues and expenditures which provides a variety of ways to track and report financial information. The following SACS forms are utilized to report financial information to the state. In addition, the forms include a Criteria and Standards section. Criteria and Standards are used to monitor the fiscal solvency of the district. The SACS forms are the basis for the information contained in this All Funds June Budget. The All Funds June Budget includes SACS form data that is packaged in a way that is more user friendly to the public. Any questions the reader may have regarding these forms should be directed to Julia Lammato, Director of Fiscal Services.



G = General Ledger Data; S = Supplemental Data

| Form  | Description   | Data Supplied For:        |                |
|-------|---|---------------------------|----------------|
|       |   | 2024-25 Estimated Actuals | 2025-26 Budget |
| 01    | General Fund/County School Service Fund                     | GS                        | GS             |
| 08    | Student Activity Special Revenue Fund                       | G                         | G              |
| 09    | Charter Schools Special Revenue Fund                        |                           |                |
| 10    | Special Education Pass-Through Fund                         |                           |                |
| 11    | Adult Education Fund  |                           |                |
| 12    | Child Development Fund                                      | G                         | G              |
| 13    | Cafeteria Special Revenue Fund                              | G                         | G              |
| 14    | Deferred Maintenance Fund                                   |                           |                |
| 15    | Pupil Transportation Equipment Fund                         |                           |                |
| 17    | Special Reserve Fund for Other Than Capital Outlay Projects | G                         | G              |
| 18    | School Bus Emissions Reduction Fund                         |                           |                |
| 19    | Foundation Special Revenue Fund                             |                           |                |
| 20    | Special Reserve Fund for Postemployment Benefits            | G                         |                |
| 21    | Building Fund   | G                         |                |
| 25    | Capital Facilities Fund                                     | G                         | G              |
| 30    | State School Building Lease-Purchase Fund                   |                           |                |
| 35    | County School Facilities Fund                               | G                         | G              |
| 40    | Special Reserve Fund for Capital Outlay Projects            | G                         | G              |
| 49    | Capital Project Fund for Blended Component Units            |                           |                |
| 51    | Bond Interest and Redemption Fund                           | G                         | G              |
| 52    | Debt Service Fund for Blended Component Units               |                           |                |
| 53    | Tax Override Fund   |                           |                |
| 56    | Debt Service Fund   |                           |                |
| 57    | Foundation Permanent Fund                                   |                           |                |
| 61    | Cafeteria Enterprise Fund                                   |                           |                |
| 62    | Charter Schools Enterprise Fund                             |                           |                |
| 63    | Other Enterprise Fund                                       |                           |                |
| 66    | Warehouse Revolving Fund                                    |                           |                |
| 67    | Self-Insurance Fund   | G                         | G              |
| 71    | Retiree Benefit Fund  | G                         | G              |
| 73    | Foundation Private-Purpose Trust Fund                       |                           |                |
| 76    | Warrant/Pass-Through Fund                                   |                           |                |
| 95    | Student Body Fund   |                           |                |
| A     | Average Daily Attendance                                    | S                         | S              |
| ASSET | Schedule of Capital Assets                                  |                           |                |
| CASH  | Cashflow Worksheet  |                           | S              |
| CB    | Budget Certification  |                           | S              |
| CC    | Workers' Compensation Certification                         |                           | S              |
| CEA   | Current Expense Formula/Minimum Classroom Comp. - Actuals   | G                         |                |
| CEB   | Current Expense Formula/Minimum Classroom Comp. - Budget    |                           | G              |
| DEBT  | Schedule of Long-Term Liabilities                           | S                         |                |
| ESMOE | Every Student Succeeds Act Maintenance of Effort            | G                         |                |
| ICR   | Indirect Cost Rate Worksheet                                | GS                        |                |

|      |   |    |    |
|------|---|----|----|
| L    | Lottery Report  | G  |    |
| MYP  | Multiyear Projections - General Fund                          |    | GS |
| SEA  | Special Education Revenue Allocations                         |    |    |
| SEAS | Special Education Revenue Allocations Setup (SELPA Selection) |    |    |
| SIAA | Summary of Interfund Activities - Actuals                     | G  |    |
| SIAB | Summary of Interfund Activities - Budget                      |    | G  |
| 01CS | Criteria and Standards Review                                 | GS | GS |

|  |                |                        | 2024-25 Estimated Actuals |                  |                           | 2025-26 Budget   |                 |                           | % Diff Column C & F |
|--|----------------|------------------------|---------------------------|------------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
|  |                |                        | Unrestricted (A)          | Restricted (B)   | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E)  | Total Fund col. D + E (F) |                     |
| Description  | Resource Codes | Object Codes           |                           |                  |                           |                  |                 |                           |                     |
| A. REVENUES  |                |                        |                           |                  |                           |                  |                 |                           |                     |
| 1) LCFF Sources  |                | 8010-8099              | 384,095,871.00            | 0.00             | 384,095,871.00            | 402,541,190.00   | 0.00            | 402,541,190.00            | 4.8%                |
| 2) Federal Revenue   |                | 8100-8299              | 0.00                      | 12,619,350.00    | 12,619,350.00             | 0.00             | 12,374,398.00   | 12,374,398.00             | -1.9%               |
| 3) Other State Revenue   |                | 8300-8599              | 7,100,988.00              | 52,138,275.00    | 59,239,263.00             | 7,143,058.00     | 58,131,729.00   | 65,274,787.00             | 10.2%               |
| 4) Other Local Revenue   |                | 8600-8799              | 8,349,789.00              | 10,821,303.00    | 19,171,092.00             | 7,130,230.00     | 8,735,642.00    | 15,865,872.00             | -17.2%              |
| 5) TOTAL, REVENUES   |                |                        | 399,546,648.00            | 75,578,928.00    | 475,125,576.00            | 416,814,478.00   | 79,241,769.00   | 496,056,247.00            | 4.4%                |
| B. EXPENDITURES  |                |                        |                           |                  |                           |                  |                 |                           |                     |
| 1) Certificated Salaries   |                | 1000-1999              | 137,674,850.00            | 49,155,606.00    | 186,830,456.00            | 144,109,025.00   | 49,189,890.00   | 193,298,915.00            | 3.5%                |
| 2) Classified Salaries   |                | 2000-2999              | 51,288,450.00             | 21,616,063.00    | 72,904,513.00             | 55,614,263.00    | 26,189,789.00   | 81,804,052.00             | 12.2%               |
| 3) Employee Benefits   |                | 3000-3999              | 83,930,284.00             | 51,891,479.00    | 135,821,763.00            | 87,705,261.00    | 49,812,654.00   | 137,517,915.00            | 1.2%                |
| 4) Books and Supplies  |                | 4000-4999              | 14,768,811.00             | 12,048,537.00    | 26,817,348.00             | 18,113,914.00    | 11,896,292.00   | 30,010,206.00             | 11.9%               |
| 5) Services and Other Operating Expenditures   |                | 5000-5999              | 35,498,718.00             | 41,262,404.00    | 76,761,122.00             | 43,949,688.00    | 29,836,561.00   | 73,786,249.00             | -3.9%               |
| 6) Capital Outlay  |                | 6000-6999              | 1,094,857.00              | 2,041,195.00     | 3,136,052.00              | 1,630,197.00     | 2,937,777.00    | 4,567,974.00              | 45.7%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)   |                | 7100-7299<br>7400-7499 | 2,552,578.00              | 1,645,891.00     | 4,198,469.00              | 2,767,836.00     | 1,755,000.00    | 4,522,836.00              | 7.7%                |
| 8) Other Outgo - Transfers of Indirect Costs   |                | 7300-7399              | (7,403,952.00)            | 6,684,037.00     | (719,915.00)              | (7,038,267.00)   | 6,364,235.00    | (674,032.00)              | -6.4%               |
| 9) TOTAL, EXPENDITURES   |                |                        | 319,404,596.00            | 186,345,212.00   | 505,749,808.00            | 346,851,917.00   | 177,982,198.00  | 524,834,115.00            | 3.8%                |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                |                        |                           |                  |                           |                  |                 |                           |                     |
|  |                |                        | 80,142,052.00             | (110,766,284.00) | (30,624,232.00)           | 69,962,561.00    | (98,740,429.00) | (28,777,868.00)           | -6.0%               |
| D. OTHER FINANCING SOURCES/USES  |                |                        |                           |                  |                           |                  |                 |                           |                     |
| 1) Interfund Transfers   |                |                        |                           |                  |                           |                  |                 |                           |                     |
| a) Transfers In  |                | 8900-8929              | 10,653,409.00             | 0.00             | 10,653,409.00             | 10,500,000.00    | 0.00            | 10,500,000.00             | -1.4%               |
| b) Transfers Out   |                | 7600-7629              | 3,144,611.00              | 0.00             | 3,144,611.00              | 3,267,233.00     | 0.00            | 3,267,233.00              | 3.9%                |
| 2) Other Sources/Uses  |                |                        |                           |                  |                           |                  |                 |                           |                     |
| a) Sources   |                | 8930-8979              | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| b) Uses  |                | 7630-7699              | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| 3) Contributions   |                | 8980-8999              | (90,740,460.00)           | 90,740,460.00    | 0.00                      | (99,215,957.00)  | 99,215,957.00   | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                        | (83,231,662.00)           | 90,740,460.00    | 7,508,798.00              | (91,983,190.00)  | 99,215,957.00   | 7,232,767.00              | -3.7%               |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  |                |                        |                           |                  |                           |                  |                 |                           |                     |
|  |                |                        | (3,089,610.00)            | (20,025,824.00)  | (23,115,434.00)           | (22,020,629.00)  | 475,528.00      | (21,545,101.00)           | -6.8%               |
| F. FUND BALANCE, RESERVES  |                |                        |                           |                  |                           |                  |                 |                           |                     |
| 1) Beginning Fund Balance  |                |                        |                           |                  |                           |                  |                 |                           |                     |
| a) As of July 1 - Unaudited  |                | 9791                   | 85,687,995.00             | 40,339,440.00    | 126,027,435.00            | 82,598,385.00    | 20,313,616.00   | 102,912,001.00            | -18.3%              |
| b) Audit Adjustments   |                | 9793                   | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| c) As of July 1 - Audited (F1a + F1b)  |                |                        | 85,687,995.00             | 40,339,440.00    | 126,027,435.00            | 82,598,385.00    | 20,313,616.00   | 102,912,001.00            | -18.3%              |
| d) Other Restatements  |                | 9795                   | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                        | 85,687,995.00             | 40,339,440.00    | 126,027,435.00            | 82,598,385.00    | 20,313,616.00   | 102,912,001.00            | -18.3%              |
| 2) Ending Balance, June 30 (E + F1e)   |                |                        | 82,598,385.00             | 20,313,616.00    | 102,912,001.00            | 60,577,756.00    | 20,789,144.00   | 81,366,900.00             | -20.9%              |
| Components of Ending Fund Balance  |                |                        |                           |                  |                           |                  |                 |                           |                     |
| a) Nonspendable  |                |                        |                           |                  |                           |                  |                 |                           |                     |
| Revolving Cash   |                | 9711                   | 150,000.00                | 0.00             | 150,000.00                | 150,000.00       | 0.00            | 150,000.00                | 0.0%                |
| Stores   |                | 9712                   | 66,676.00                 | 0.00             | 66,676.00                 | 66,676.00        | 0.00            | 66,676.00                 | 0.0%                |
| Prepaid Items  |                | 9713                   | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| All Others   |                | 9719                   | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| b) Restricted  |                | 9740                   | 0.00                      | 20,313,616.00    | 20,313,616.00             | 0.00             | 20,789,144.00   | 20,789,144.00             | 2.3%                |
| c) Committed   |                |                        |                           |                  |                           |                  |                 |                           |                     |
| Stabilization Arrangements   |                | 9750                   | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| Other Commitments  |                | 9760                   | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| d) Assigned  |                |                        |                           |                  |                           |                  |                 |                           |                     |
| Other Assignments  |                | 9780                   | 59,481,709.00             | 0.00             | 59,481,709.00             | 36,596,580.00    | 0.00            | 36,596,580.00             | -38.5%              |
| e) Unassigned/Unappropriated   |                |                        |                           |                  |                           |                  |                 |                           |                     |
| Reserve for Economic Uncertainties   |                | 9789                   | 22,900,000.00             | 0.00             | 22,900,000.00             | 23,764,500.00    | 0.00            | 23,764,500.00             | 3.8%                |
| Unassigned/Unappropriated Amount   |                | 9790                   | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| G. ASSETS  |                |                        |                           |                  |                           |                  |                 |                           |                     |
| 1) Cash  |                |                        |                           |                  |                           |                  |                 |                           |                     |
| a) in County Treasury  |                | 9110                   | 0.00                      | 0.00             | 0.00                      |                  |                 |                           |                     |
| 1) Fair Value Adjustment to Cash in County Treasury  |                | 9111                   | 0.00                      | 0.00             | 0.00                      |                  |                 |                           |                     |
| b) in Banks  |                | 9120                   | 0.00                      | 0.00             | 0.00                      |                  |                 |                           |                     |
| c) in Revolving Cash Account   |                | 9130                   | 0.00                      | 0.00             | 0.00                      |                  |                 |                           |                     |
| d) with Fiscal Agent/Trustee   |                | 9135                   | 0.00                      | 0.00             | 0.00                      |                  |                 |                           |                     |
| e) Collections Awaiting Deposit  |                | 9140                   | 0.00                      | 0.00             | 0.00                      |                  |                 |                           |                     |
| 2) Investments   |                | 9150                   | 0.00                      | 0.00             | 0.00                      |                  |                 |                           |                     |
| 3) Accounts Receivable   |                | 9200                   | 0.00                      | 0.00             | 0.00                      |                  |                 |                           |                     |
| 4) Due from Grantor Government   |                | 9290                   | 0.00                      | 0.00             | 0.00                      |                  |                 |                           |                     |
| 5) Due from Other Funds  |                | 9310                   | 0.00                      | 0.00             | 0.00                      |                  |                 |                           |                     |
| 6) Stores  |                | 9320                   | 0.00                      | 0.00             | 0.00                      |                  |                 |                           |                     |

| Description  | Resource Codes | Object Codes | 2024-25 Estimated Actuals |                |                           | 2025-26 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| 7) Prepaid Expenditures                                |                | 9330         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 8) Other Current Assets                                |                | 9340         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 9) Lease Receivable                                    |                | 9380         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 10) TOTAL, ASSETS                                      |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>               |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Deferred Outflows of Resources                      |                | 9490         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) TOTAL, DEFERRED OUTFLOWS                            |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| <b>I. LIABILITIES</b>                                  |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Accounts Payable                                    |                | 9500         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) Due to Grantor Governments                          |                | 9590         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 3) Due to Other Funds                                  |                | 9610         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 4) Current Loans                                       |                | 9640         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 5) Unearned Revenue                                    |                | 9650         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 6) TOTAL, LIABILITIES                                  |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Deferred Inflows of Resources                       |                | 9690         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) TOTAL, DEFERRED INFLOWS                             |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| <b>K. FUND EQUITY</b>                                  |                |              |                           |                |                           |                  |                |                           |                     |
| Ending Fund Balance, June 30                           |                |              |                           |                |                           |                  |                |                           |                     |
| (G10 + H2) - (I6 + J2)                                 |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| <b>LCFF SOURCES</b>                                    |                |              |                           |                |                           |                  |                |                           |                     |
| Principal Apportionment                                |                |              |                           |                |                           |                  |                |                           |                     |
| State Aid - Current Year                               |                | 8011         | 7,698,718.00              | 0.00           | 7,698,718.00              | 7,634,726.00     | 0.00           | 7,634,726.00              | -0.8%               |
| Education Protection Account State Aid - Current Year  |                | 8012         | 3,526,636.00              | 0.00           | 3,526,636.00              | 3,327,710.00     | 0.00           | 3,327,710.00              | -5.6%               |
| State Aid - Prior Years                                |                | 8019         | 6,946.00                  | 0.00           | 6,946.00                  | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Tax Relief Subventions                                 |                |              |                           |                |                           |                  |                |                           |                     |
| Homeowners' Exemptions                                 |                | 8021         | 1,324,171.00              | 0.00           | 1,324,171.00              | 1,390,380.00     | 0.00           | 1,390,380.00              | 5.0%                |
| Timber Yield Tax                                       |                | 8022         | 1.00                      | 0.00           | 1.00                      | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Other Subventions/In-Lieu Taxes                        |                | 8029         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| County & District Taxes                                |                |              |                           |                |                           |                  |                |                           |                     |
| Secured Roll Taxes                                     |                | 8041         | 345,150,845.00            | 0.00           | 345,150,845.00            | 362,408,387.00   | 0.00           | 362,408,387.00            | 5.0%                |
| Unsecured Roll Taxes                                   |                | 8042         | 11,688,178.00             | 0.00           | 11,688,178.00             | 12,272,587.00    | 0.00           | 12,272,587.00             | 5.0%                |
| Prior Years' Taxes                                     |                | 8043         | 5,329,954.00              | 0.00           | 5,329,954.00              | 5,596,452.00     | 0.00           | 5,596,452.00              | 5.0%                |
| Supplemental Taxes                                     |                | 8044         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 10,810,518.00             | 0.00           | 10,810,518.00             | 11,351,044.00    | 0.00           | 11,351,044.00             | 5.0%                |
| Penalties and Interest from Delinquent Taxes           |                | 8048         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Miscellaneous Funds (EC 41604)                         |                |              |                           |                |                           |                  |                |                           |                     |
| Royalties and Bonuses                                  |                | 8081         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other In-Lieu Taxes                                    |                | 8082         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Subtotal, LCFF Sources                                 |                |              | 385,535,967.00            | 0.00           | 385,535,967.00            | 403,981,286.00   | 0.00           | 403,981,286.00            | 4.8%                |
| <b>LCFF Transfers</b>                                  |                |              |                           |                |                           |                  |                |                           |                     |
| Unrestricted LCFF Transfers - Current Year             | 0000           | 8091         | 0.00                      |                | 0.00                      | 0.00             |                | 0.00                      | 0.0%                |
| All Other LCFF Transfers - Current Year                | All Other      | 8091         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transfers to Charter Schools in Lieu of Property Taxes |                | 8096         | (1,440,096.00)            | 0.00           | (1,440,096.00)            | (1,440,096.00)   | 0.00           | (1,440,096.00)            | 0.0%                |
| Property Taxes Transfers                               |                | 8097         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| LCFF Transfers - Prior Years                           |                | 8099         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, LCFF SOURCES                                    |                |              | 384,095,871.00            | 0.00           | 384,095,871.00            | 402,541,190.00   | 0.00           | 402,541,190.00            | 4.8%                |
| <b>FEDERAL REVENUE</b>                                 |                |              |                           |                |                           |                  |                |                           |                     |
| Maintenance and Operations                             |                | 8110         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Special Education Entitlement                          |                | 8181         | 0.00                      | 5,409,351.00   | 5,409,351.00              | 0.00             | 4,792,440.00   | 4,792,440.00              | -11.4%              |
| Special Education Discretionary Grants                 |                | 8182         | 0.00                      | 377,031.00     | 377,031.00                | 0.00             | 349,841.00     | 349,841.00                | -7.2%               |
| Child Nutrition Programs                               |                | 8220         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Donated Food Commodities                               |                | 8221         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Forest Reserve Funds                                   |                | 8260         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Flood Control Funds                                    |                | 8270         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Wildlife Reserve Funds                                 |                | 8280         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| FEMA   |                | 8281         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Interagency Contracts Between LEAs                     |                | 8285         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenues from Federal Sources             |                | 8287         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Title I, Part A, Basic                                 | 3010           | 8290         |                           | 3,767,337.00   | 3,767,337.00              |                  | 4,750,000.00   | 4,750,000.00              | 26.1%               |
| Title I, Part D, Local Delinquent Programs             | 3025           | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Title II, Part A, Supporting Effective Instruction     | 4035           | 8290         |                           | 976,293.00     | 976,293.00                |                  | 650,000.00     | 650,000.00                | -33.4%              |
| Title III, Immigrant Student Program                   | 4201           | 8290         |                           | 26,606.00      | 26,606.00                 |                  | 105,000.00     | 105,000.00                | 294.6%              |

| Description   | Resource Codes   | Object Codes | 2024-25 Estimated Actuals |                |                           | 2025-26 Budget   |                |                           | % Diff Column C & F |
|---|--|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |  |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Title III, English Learner Program                          | 4203   | 8290         |                           | 505,364.00     | 505,364.00                |                  | 525,000.00     | 525,000.00                | 3.9%                |
| Public Charter Schools Grant Program (PCSGP)                | 4610   | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other Every Student Succeeds Act                            | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290         |                           | 411,587.00     | 411,587.00                |                  | 485,927.00     | 485,927.00                | 18.1%               |
| Career and Technical Education                              | 3500-3599  | 8290         |                           | 176,096.00     | 176,096.00                |                  | 158,633.00     | 158,633.00                | -9.9%               |
| All Other Federal Revenue                                   | All Other  | 8290         | 0.00                      | 969,685.00     | 969,685.00                | 0.00             | 557,557.00     | 557,557.00                | -42.5%              |
| TOTAL, FEDERAL REVENUE                                      |  |              | 0.00                      | 12,619,350.00  | 12,619,350.00             | 0.00             | 12,374,398.00  | 12,374,398.00             | -1.9%               |
| <b>OTHER STATE REVENUE</b>                                  |  |              |                           |                |                           |                  |                |                           |                     |
| Other State Apportionments                                  |  |              |                           |                |                           |                  |                |                           |                     |
| Special Education Master Plan                               |  |              |                           |                |                           |                  |                |                           |                     |
| Current Year  | 6500   | 8311         |                           | 15,640,376.00  | 15,640,376.00             |                  | 15,285,677.00  | 15,285,677.00             | -2.3%               |
| Prior Years   | 6500   | 8319         |                           | 226,098.00     | 226,098.00                |                  | 0.00           | 0.00                      | -100.0%             |
| All Other State Apportionments - Current Year               | All Other  | 8311         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other State Apportionments - Prior Years                | All Other  | 8319         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Child Nutrition Programs                                    |  | 8520         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Mandated Costs Reimbursements                               |  | 8550         | 839,499.00                | 0.00           | 839,499.00                | 828,829.00       | 0.00           | 828,829.00                | -1.3%               |
| Lottery - Unrestricted and Instructional Materials          |  | 8560         | 3,062,100.00              | 1,245,600.00   | 4,307,700.00              | 3,177,963.00     | 1,364,362.00   | 4,542,325.00              | 5.4%                |
| Tax Relief Subventions                                      |  |              |                           |                |                           |                  |                |                           |                     |
| Restricted Levies - Other                                   |  |              |                           |                |                           |                  |                |                           |                     |
| Homeowners' Exemptions                                      |  | 8575         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Subventions/In-Lieu Taxes                             |  | 8576         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenues from State Sources                    |  | 8587         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Expanded Learning Opportunities Program (ELO-P)             | 2600   | 8590         |                           | 6,149,985.00   | 6,149,985.00              |                  | 6,522,683.00   | 6,522,683.00              | 6.1%                |
| After School Education and Safety (ASES)                    | 6010   | 8590         |                           | 1,568,276.00   | 1,568,276.00              |                  | 1,360,909.00   | 1,360,909.00              | -13.2%              |
| Charter School Facility Grant                               | 6030   | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Drug/Alcohol/Tobacco Funds                                  | 6650, 6690, 6695   | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| California Clean Energy Jobs Act                            | 6230   | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Career Technical Education Incentive Grant Program          | 6387   | 8590         |                           | 1,020,011.00   | 1,020,011.00              |                  | 1,643,017.00   | 1,643,017.00              | 61.1%               |
| Arts and Music in Schools (Prop 28)                         | 6770   | 8590         |                           | 2,656,481.00   | 2,656,481.00              |                  | 2,656,481.00   | 2,656,481.00              | 0.0%                |
| American Indian Early Childhood Education                   | 7210   | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Specialized Secondary                                       | 7370   | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| All Other State Revenue                                     | All Other  | 8590         | 3,199,389.00              | 23,631,448.00  | 26,830,837.00             | 3,136,266.00     | 29,298,600.00  | 32,434,866.00             | 20.9%               |
| TOTAL, OTHER STATE REVENUE                                  |  |              | 7,100,988.00              | 52,138,275.00  | 59,239,263.00             | 7,143,058.00     | 58,131,729.00  | 65,274,787.00             | 10.2%               |
| <b>OTHER LOCAL REVENUE</b>                                  |  |              |                           |                |                           |                  |                |                           |                     |
| Other Local Revenue   |  |              |                           |                |                           |                  |                |                           |                     |
| County and District Taxes                                   |  |              |                           |                |                           |                  |                |                           |                     |
| Other Restricted Levies                                     |  |              |                           |                |                           |                  |                |                           |                     |
| Secured Roll  |  | 8615         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Unsecured Roll  |  | 8616         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prior Years' Taxes  |  | 8617         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Supplemental Taxes  |  | 8618         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Non-Ad Valorem Taxes  |  |              |                           |                |                           |                  |                |                           |                     |
| Parcel Taxes  |  | 8621         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other   |  | 8622         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Community Redevelopment Funds Not Subject to LCFF Deduction |  | 8625         | 0.00                      | 827,505.00     | 827,505.00                | 0.00             | 844,055.00     | 844,055.00                | 2.0%                |
| Penalties and Interest from Delinquent Non-LCFF Taxes       |  | 8629         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Sales   |  |              |                           |                |                           |                  |                |                           |                     |
| Sale of Equipment/Supplies                                  |  | 8631         | 20,000.00                 | 0.00           | 20,000.00                 | 20,000.00        | 0.00           | 20,000.00                 | 0.0%                |
| Sale of Publications  |  | 8632         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Food Service Sales  |  | 8634         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Sales   |  | 8639         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Leases and Rentals  |  | 8650         | 1,600,000.00              | 0.00           | 1,600,000.00              | 1,600,000.00     | 0.00           | 1,600,000.00              | 0.0%                |
| Interest  |  | 8660         | 4,750,000.00              | 0.00           | 4,750,000.00              | 4,500,000.00     | 0.00           | 4,500,000.00              | -5.3%               |
| Net Increase (Decrease) in the Fair Value of Investments    |  | 8662         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Fees and Contracts  |  |              |                           |                |                           |                  |                |                           |                     |
| Adult Education Fees  |  | 8671         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Non-Resident Students                                       |  | 8672         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transportation Fees From Individuals                        |  | 8675         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Interagency Services  |  | 8677         | 0.00                      | 556,514.00     | 556,514.00                | 0.00             | 109,123.00     | 109,123.00                | -80.4%              |
| Mitigation/Developer Fees                                   |  | 8681         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Fees and Contracts                                |  | 8689         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Local Revenue   |  |              |                           |                |                           |                  |                |                           |                     |

| Description   | Resource Codes | Object Codes | 2024-25 Estimated Actuals |                |                           | 2025-26 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment  |                | 8691         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenue from Local Sources                     |                | 8697         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Local Revenue                                     |                | 8699         | 1,979,789.00              | 9,437,284.00   | 11,417,073.00             | 1,010,230.00     | 7,782,464.00   | 8,792,694.00              | -23.0%              |
| Tuition   |                | 8710         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers In                                      |                | 8781-8783    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transfers of Apportionments                                 |                |              |                           |                |                           |                  |                |                           |                     |
| Special Education SELPA Transfers                           |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                           | 6500           | 8791         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From County Offices   | 6500           | 8792         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From JPAs   | 6500           | 8793         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| ROC/P Transfers   |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                           | 6360           | 8791         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From County Offices   | 6360           | 8792         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From JPAs   | 6360           | 8793         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other Transfers of Apportionments                           |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                           | All Other      | 8791         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From County Offices   | All Other      | 8792         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From JPAs   | All Other      | 8793         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers In from All Others                      |                | 8799         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 8,349,789.00              | 10,821,303.00  | 19,171,092.00             | 7,130,230.00     | 8,735,642.00   | 15,865,872.00             | -17.2%              |
| TOTAL, REVENUES   |                |              | 399,546,648.00            | 75,578,928.00  | 475,125,576.00            | 416,814,478.00   | 79,241,769.00  | 496,056,247.00            | 4.4%                |
| CERTIFICATED SALARIES                                       |                |              |                           |                |                           |                  |                |                           |                     |
| Certificated Teachers' Salaries                             |                | 1100         | 106,534,831.00            | 35,275,123.00  | 141,809,954.00            | 112,551,550.00   | 37,897,707.00  | 150,449,257.00            | 6.1%                |
| Certificated Pupil Support Salaries                         |                | 1200         | 9,241,817.00              | 6,042,867.00   | 15,284,684.00             | 8,877,491.00     | 3,421,308.00   | 12,298,799.00             | -19.5%              |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 16,831,591.00             | 4,877,644.00   | 21,509,235.00             | 17,430,248.00    | 4,613,195.00   | 22,043,443.00             | 2.5%                |
| Other Certificated Salaries                                 |                | 1900         | 5,066,611.00              | 3,159,972.00   | 8,226,583.00              | 5,249,736.00     | 3,257,680.00   | 8,507,416.00              | 3.4%                |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 137,674,850.00            | 49,155,606.00  | 186,830,456.00            | 144,109,025.00   | 49,189,890.00  | 193,298,915.00            | 3.5%                |
| CLASSIFIED SALARIES   |                |              |                           |                |                           |                  |                |                           |                     |
| Classified Instructional Salaries                           |                | 2100         | 3,288,882.00              | 11,634,258.00  | 14,923,140.00             | 3,687,575.00     | 16,009,246.00  | 19,696,821.00             | 32.0%               |
| Classified Support Salaries                                 |                | 2200         | 21,042,936.00             | 5,616,502.00   | 26,659,438.00             | 21,852,489.00    | 5,712,832.00   | 27,565,321.00             | 3.4%                |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 7,015,341.00              | 967,214.00     | 7,982,555.00              | 7,421,127.00     | 991,393.00     | 8,412,520.00              | 5.4%                |
| Clerical, Technical and Office Salaries                     |                | 2400         | 17,430,060.00             | 1,744,603.00   | 19,174,663.00             | 19,516,110.00    | 1,660,980.00   | 21,177,090.00             | 10.4%               |
| Other Classified Salaries                                   |                | 2900         | 2,511,231.00              | 1,653,486.00   | 4,164,717.00              | 3,136,962.00     | 1,815,338.00   | 4,952,300.00              | 18.9%               |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 51,288,450.00             | 21,616,063.00  | 72,904,513.00             | 55,614,263.00    | 26,189,789.00  | 81,804,052.00             | 12.2%               |
| EMPLOYEE BENEFITS   |                |              |                           |                |                           |                  |                |                           |                     |
| STRS  | 3101-3102      |              | 26,010,874.00             | 24,904,557.00  | 50,915,431.00             | 27,075,743.00    | 23,938,826.00  | 51,014,569.00             | 0.2%                |
| PERS  | 3201-3202      |              | 12,835,113.00             | 6,662,629.00   | 19,497,742.00             | 14,014,366.00    | 6,742,475.00   | 20,756,841.00             | 6.5%                |
| OASDI/Medicare/Alternative                                  | 3301-3302      |              | 5,713,877.00              | 2,574,544.00   | 8,288,421.00              | 6,204,951.00     | 2,646,199.00   | 8,851,150.00              | 6.8%                |
| Health and Welfare Benefits                                 | 3401-3402      |              | 33,303,693.00             | 15,237,591.00  | 48,541,284.00             | 34,991,050.00    | 14,900,390.00  | 49,891,440.00             | 2.8%                |
| Unemployment Insurance                                      | 3501-3502      |              | 92,947.00                 | 36,371.00      | 129,318.00                | 98,714.00        | 35,902.00      | 134,616.00                | 4.1%                |
| Workers' Compensation                                       | 3601-3602      |              | 2,024,533.00              | 790,332.00     | 2,814,865.00              | 1,631,411.00     | 578,712.00     | 2,210,123.00              | -21.5%              |
| OPEB, Allocated   | 3701-3702      |              | 3,949,247.00              | 1,685,455.00   | 5,634,702.00              | 2,307,257.00     | 970,150.00     | 3,277,407.00              | -41.8%              |
| OPEB, Active Employees                                      | 3751-3752      |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Employee Benefits                                     | 3901-3902      |              | 0.00                      | 0.00           | 0.00                      | 1,381,769.00     | 0.00           | 1,381,769.00              | New                 |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 83,930,284.00             | 51,891,479.00  | 135,821,763.00            | 87,705,261.00    | 49,812,654.00  | 137,517,915.00            | 1.2%                |
| BOOKS AND SUPPLIES  |                |              |                           |                |                           |                  |                |                           |                     |
| Approved Textbooks and Core Curricula Materials             | 4100           |              | 2,646,875.00              | 6,343,262.00   | 8,990,137.00              | 3,032,254.00     | 0.00           | 3,032,254.00              | -66.3%              |
| Books and Other Reference Materials                         | 4200           |              | 181,578.00                | 88,147.00      | 269,725.00                | 155,126.00       | 2,500.00       | 157,626.00                | -41.6%              |
| Materials and Supplies                                      | 4300           |              | 7,336,631.00              | 4,931,559.00   | 12,268,190.00             | 9,472,048.00     | 7,906,026.00   | 17,378,074.00             | 41.7%               |
| Noncapitalized Equipment                                    | 4400           |              | 4,603,727.00              | 685,569.00     | 5,289,296.00              | 5,454,486.00     | 3,987,766.00   | 9,442,252.00              | 78.5%               |
| Food  | 4700           |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 14,768,811.00             | 12,048,537.00  | 26,817,348.00             | 18,113,914.00    | 11,896,292.00  | 30,010,206.00             | 11.9%               |
| SERVICES AND OTHER OPERATING EXPENDITURES                   |                |              |                           |                |                           |                  |                |                           |                     |
| Subagreements for Services                                  | 5100           |              | 0.00                      | 7,441,902.00   | 7,441,902.00              | 0.00             | 5,093,068.00   | 5,093,068.00              | -31.6%              |
| Travel and Conferences                                      | 5200           |              | 1,242,468.00              | 327,285.00     | 1,569,753.00              | 1,568,225.00     | 236,079.00     | 1,804,304.00              | 14.9%               |
| Dues and Memberships  | 5300           |              | 322,114.00                | 33,395.00      | 355,509.00                | 286,016.00       | 19,106.00      | 305,122.00                | -14.2%              |
| Insurance   | 5400 - 5450    |              | 4,482,101.00              | 78,650.00      | 4,560,751.00              | 5,761,371.00     | 78,650.00      | 5,840,021.00              | 28.0%               |
| Operations and Housekeeping Services                        | 5500           |              | 6,005,000.00              | 15,366.00      | 6,020,366.00              | 6,205,000.00     | 15,520.00      | 6,220,520.00              | 3.3%                |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   | 5600           |              | 4,533,827.00              | 20,006,716.00  | 24,540,543.00             | 9,401,822.00     | 15,260,770.00  | 24,662,592.00             | 0.5%                |
| Transfers of Direct Costs                                   | 5710           |              | (453,548.00)              | 453,548.00     | 0.00                      | (375,930.00)     | 375,930.00     | 0.00                      | 0.0%                |
| Transfers of Direct Costs - Interfund                       | 5750           |              | 238,900.00                | 36,579.00      | 273,479.00                | 236,872.00       | 15,094.00      | 251,966.00                | -7.9%               |
| Professional/Consulting Services and Operating Expenditures | 5800           |              | 18,149,605.00             | 12,791,566.00  | 30,941,171.00             | 19,928,373.00    | 8,662,177.00   | 28,590,550.00             | -7.6%               |
| Communications  | 5900           |              | 980,251.00                | 77,397.00      | 1,057,648.00              | 937,939.00       | 80,167.00      | 1,018,106.00              | -3.7%               |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 35,498,718.00             | 41,262,404.00  | 76,761,122.00             | 43,949,688.00    | 29,836,561.00  | 73,786,249.00             | -3.9%               |

| Description   | Resource Codes | Object Codes | 2024-25 Estimated Actuals |                |                           | 2025-26 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>CAPITAL OUTLAY</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| Land  |                | 6100         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Land Improvements   |                | 6170         | 64,200.00                 | 0.00           | 64,200.00                 | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Buildings and Improvements of Buildings   |                | 6200         | 83,081.00                 | 1,688,919.00   | 1,772,000.00              | 0.00             | 2,511,082.00   | 2,511,082.00              | 41.7%               |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Equipment   |                | 6400         | 947,576.00                | 352,276.00     | 1,299,852.00              | 1,630,197.00     | 426,695.00     | 2,056,892.00              | 58.2%               |
| Equipment Replacement   |                | 6500         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Lease Assets  |                | 6600         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Subscription Assets   |                | 6700         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | 1,094,857.00              | 2,041,195.00   | 3,136,052.00              | 1,630,197.00     | 2,937,777.00   | 4,567,974.00              | 45.7%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                           |                |                           |                  |                |                           |                     |
| Tuition   |                |              |                           |                |                           |                  |                |                           |                     |
| Tuition for Instruction Under Interdistrict Attendance Agreements               |                | 7110         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| State Special Schools   |                | 7130         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Tuition, Excess Costs, and/or Deficit Payments                                  |                |              |                           |                |                           |                  |                |                           |                     |
| Payments to Districts or Charter Schools  |                | 7141         | 0.00                      | 228,222.00     | 228,222.00                | 0.00             | 255,000.00     | 255,000.00                | 11.7%               |
| Payments to County Offices  |                | 7142         | 400,000.00                | 1,320,000.00   | 1,720,000.00              | 400,000.00       | 1,500,000.00   | 1,900,000.00              | 10.5%               |
| Payments to JPAs  |                | 7143         | 2,152,578.00              | 97,669.00      | 2,250,247.00              | 2,367,836.00     | 0.00           | 2,367,836.00              | 5.2%                |
| Transfers of Pass-Through Revenues  |                |              |                           |                |                           |                  |                |                           |                     |
| To Districts or Charter Schools   |                | 7211         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To County Offices   |                | 7212         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To JPAs   |                | 7213         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Special Education SELPA Transfers of Apportionments                             |                |              |                           |                |                           |                  |                |                           |                     |
| To Districts or Charter Schools   | 6500           | 7221         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To County Offices   | 6500           | 7222         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To JPAs   | 6500           | 7223         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| ROC/P Transfers of Apportionments   |                |              |                           |                |                           |                  |                |                           |                     |
| To Districts or Charter Schools   | 6360           | 7221         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To County Offices   | 6360           | 7222         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To JPAs   | 6360           | 7223         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other Transfers of Apportionments   | All Other      | 7221-7223    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers   |                | 7281-7283    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Debt Service  |                |              |                           |                |                           |                  |                |                           |                     |
| Debt Service - Interest   |                | 7438         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Debt Service - Principal  |                | 7439         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>               |                |              | 2,552,578.00              | 1,645,891.00   | 4,198,469.00              | 2,767,836.00     | 1,755,000.00   | 4,522,836.00              | 7.7%                |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Indirect Costs   |                | 7310         | (6,684,037.00)            | 6,684,037.00   | 0.00                      | (6,364,235.00)   | 6,364,235.00   | 0.00                      | 0.0%                |
| Transfers of Indirect Costs - Interfund   |                | 7350         | (719,915.00)              | 0.00           | (719,915.00)              | (674,032.00)     | 0.00           | (674,032.00)              | -6.4%               |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                         |                |              | (7,403,952.00)            | 6,684,037.00   | (719,915.00)              | (7,038,267.00)   | 6,364,235.00   | (674,032.00)              | -6.4%               |
| <b>TOTAL, EXPENDITURES</b>  |                |              | 319,404,596.00            | 186,345,212.00 | 505,749,808.00            | 346,851,917.00   | 177,982,198.00 | 524,834,115.00            | 3.8%                |
| <b>INTERFUND TRANSFERS</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| From: Special Reserve Fund  |                | 8912         | 10,653,409.00             | 0.00           | 10,653,409.00             | 10,500,000.00    | 0.00           | 10,500,000.00             | -1.4%               |
| From: Bond Interest and Redemption Fund   |                | 8914         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Authorized Interfund Transfers In   |                | 8919         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>  |                |              | 10,653,409.00             | 0.00           | 10,653,409.00             | 10,500,000.00    | 0.00           | 10,500,000.00             | -1.4%               |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| To: Child Development Fund  |                | 7611         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: Special Reserve Fund  |                | 7612         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To State School Building Fund/County School Facilities Fund                     |                | 7613         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: Cafeteria Fund  |                | 7616         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Authorized Interfund Transfers Out  |                | 7619         | 3,144,611.00              | 0.00           | 3,144,611.00              | 3,267,233.00     | 0.00           | 3,267,233.00              | 3.9%                |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                                       |                |              | 3,144,611.00              | 0.00           | 3,144,611.00              | 3,267,233.00     | 0.00           | 3,267,233.00              | 3.9%                |
| <b>OTHER SOURCES/USES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| <b>SOURCES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| State Apportionments  |                |              |                           |                |                           |                  |                |                           |                     |
| Emergency Apportionments  |                | 8931         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds  |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Disposal of Capital Assets  |                | 8953         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Sources   |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers from Funds of Lapsed/Reorganized LEAs                                 |                | 8965         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |



| Description  | Resource Codes | Object Codes | 2024-25 Estimated Actuals |                |                           | 2025-26 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Long-Term Debt Proceeds  |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Certificates of Participation                      |                | 8971         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Leases   |                | 8972         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Lease Revenue Bonds                                |                | 8973         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from SBITAs   |                | 8974         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Sources                                      |                | 8979         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (c) TOTAL, SOURCES   |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>USES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Funds from Lapsed/Reorganized LEAs                  |                | 7651         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Uses   |                | 7699         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (d) TOTAL, USES  |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>CONTRIBUTIONS</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| Contributions from Unrestricted Revenues                         |                | 8980         | (90,740,460.00)           | 90,740,460.00  | 0.00                      | (99,215,957.00)  | 99,215,957.00  | 0.00                      | 0.0%                |
| Contributions from Restricted Revenues                           |                | 8990         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (e) TOTAL, CONTRIBUTIONS   |                |              | (90,740,460.00)           | 90,740,460.00  | 0.00                      | (99,215,957.00)  | 99,215,957.00  | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a- b + c - d + e) |                |              | (83,231,662.00)           | 90,740,460.00  | 7,508,798.00              | (91,983,190.00)  | 99,215,957.00  | 7,232,767.00              | -3.7%               |

|   |                |                  | 2024-25 Estimated Actuals |                  |                           | 2025-26 Budget   |                 |                           |                     |
|---|----------------|------------------|---------------------------|------------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
|   |                |                  |                           |                  |                           |                  |                 |                           |                     |
| Description   | Function Codes | Object Codes     | Unrestricted (A)          | Restricted (B)   | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E)  | Total Fund col. D + E (F) | % Diff Column C & F |
| A. REVENUES   |                |                  |                           |                  |                           |                  |                 |                           |                     |
| 1) LCFF Sources   |                | 8010-8099        | 384,095,871.00            | 0.00             | 384,095,871.00            | 402,541,190.00   | 0.00            | 402,541,190.00            | 4.8%                |
| 2) Federal Revenue  |                | 8100-8299        | 0.00                      | 12,619,350.00    | 12,619,350.00             | 0.00             | 12,374,398.00   | 12,374,398.00             | -1.9%               |
| 3) Other State Revenue  |                | 8300-8599        | 7,100,988.00              | 52,138,275.00    | 59,239,263.00             | 7,143,058.00     | 58,131,729.00   | 65,274,787.00             | 10.2%               |
| 4) Other Local Revenue  |                | 8600-8799        | 8,349,789.00              | 10,821,303.00    | 19,171,092.00             | 7,130,230.00     | 8,735,642.00    | 15,865,872.00             | -17.2%              |
| 5) TOTAL, REVENUES  |                |                  | 399,546,648.00            | 75,578,928.00    | 475,125,576.00            | 416,814,478.00   | 79,241,769.00   | 496,056,247.00            | 4.4%                |
| B. EXPENDITURES (Objects 1000-7999)   |                |                  |                           |                  |                           |                  |                 |                           |                     |
| 1) Instruction  | 1000-1999      | Except 7600-7699 | 161,691,669.00            | 111,069,050.00   | 272,760,719.00            | 168,026,581.00   | 109,343,943.00  | 277,370,524.00            | 1.7%                |
| 2) Instruction - Related Services   | 2000-2999      |                  | 54,085,885.00             | 17,768,666.00    | 71,854,551.00             | 59,109,662.00    | 17,375,955.00   | 76,485,617.00             | 6.4%                |
| 3) Pupil Services   | 3000-3999      |                  | 25,181,898.00             | 13,574,921.00    | 38,756,819.00             | 25,187,453.00    | 9,561,958.00    | 34,749,411.00             | -10.3%              |
| 4) Ancillary Services   | 4000-4999      |                  | 3,380,222.00              | 1,003,531.00     | 4,383,753.00              | 3,433,982.00     | 114,611.00      | 3,548,593.00              | -19.1%              |
| 5) Community Services   | 5000-5999      |                  | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| 6) Enterprise   | 6000-6999      |                  | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| 7) General Administration   | 7000-7999      |                  | 30,878,920.00             | 6,979,487.00     | 37,858,407.00             | 41,221,571.00    | 6,884,443.00    | 48,106,014.00             | 27.1%               |
| 8) Plant Services   | 8000-8999      |                  | 41,633,424.00             | 34,303,666.00    | 75,937,090.00             | 47,104,832.00    | 32,946,288.00   | 80,051,120.00             | 5.4%                |
| 9) Other Outgo  | 9000-9999      |                  | 2,552,578.00              | 1,645,891.00     | 4,198,469.00              | 2,767,836.00     | 1,755,000.00    | 4,522,836.00              | 7.7%                |
| 10) TOTAL, EXPENDITURES   |                |                  | 319,404,596.00            | 186,345,212.00   | 505,749,808.00            | 346,851,917.00   | 177,982,198.00  | 524,834,115.00            | 3.8%                |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) |                |                  |                           |                  |                           |                  |                 |                           |                     |
|   |                |                  | 80,142,052.00             | (110,766,284.00) | (30,624,232.00)           | 69,962,561.00    | (98,740,429.00) | (28,777,868.00)           | -6.0%               |
| D. OTHER FINANCING SOURCES/USES   |                |                  |                           |                  |                           |                  |                 |                           |                     |
| 1) Interfund Transfers  |                |                  |                           |                  |                           |                  |                 |                           |                     |
| a) Transfers In   | 8900-8929      |                  | 10,653,409.00             | 0.00             | 10,653,409.00             | 10,500,000.00    | 0.00            | 10,500,000.00             | -1.4%               |
| b) Transfers Out  | 7600-7629      |                  | 3,144,611.00              | 0.00             | 3,144,611.00              | 3,267,233.00     | 0.00            | 3,267,233.00              | 3.9%                |
| 2) Other Sources/Uses   |                |                  |                           |                  |                           |                  |                 |                           |                     |
| a) Sources  | 8930-8979      |                  | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| b) Uses   | 7630-7699      |                  | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| 3) Contributions  | 8980-8999      |                  | (90,740,460.00)           | 90,740,460.00    | 0.00                      | (99,215,957.00)  | 99,215,957.00   | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                  | (83,231,662.00)           | 90,740,460.00    | 7,508,798.00              | (91,983,190.00)  | 99,215,957.00   | 7,232,767.00              | -3.7%               |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)   |                |                  |                           |                  |                           |                  |                 |                           |                     |
|   |                |                  | (3,089,610.00)            | (20,025,824.00)  | (23,115,434.00)           | (22,020,629.00)  | 475,528.00      | (21,545,101.00)           | -6.8%               |
| F. FUND BALANCE, RESERVES   |                |                  |                           |                  |                           |                  |                 |                           |                     |
| 1) Beginning Fund Balance   |                |                  |                           |                  |                           |                  |                 |                           |                     |
| a) As of July 1 - Unaudited   | 9791           |                  | 85,687,995.00             | 40,339,440.00    | 126,027,435.00            | 82,598,385.00    | 20,313,616.00   | 102,912,001.00            | -18.3%              |
| b) Audit Adjustments  | 9793           |                  | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 85,687,995.00             | 40,339,440.00    | 126,027,435.00            | 82,598,385.00    | 20,313,616.00   | 102,912,001.00            | -18.3%              |
| d) Other Restatements   | 9795           |                  | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 85,687,995.00             | 40,339,440.00    | 126,027,435.00            | 82,598,385.00    | 20,313,616.00   | 102,912,001.00            | -18.3%              |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 82,598,385.00             | 20,313,616.00    | 102,912,001.00            | 60,577,756.00    | 20,789,144.00   | 81,366,900.00             | -20.9%              |
| Components of Ending Fund Balance   |                |                  |                           |                  |                           |                  |                 |                           |                     |
| a) Nonspendable   |                |                  |                           |                  |                           |                  |                 |                           |                     |
| Revolving Cash  | 9711           |                  | 150,000.00                | 0.00             | 150,000.00                | 150,000.00       | 0.00            | 150,000.00                | 0.0%                |
| Stores  | 9712           |                  | 66,676.00                 | 0.00             | 66,676.00                 | 66,676.00        | 0.00            | 66,676.00                 | 0.0%                |
| Prepaid Items   | 9713           |                  | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| All Others  | 9719           |                  | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| b) Restricted   | 9740           |                  | 0.00                      | 20,313,616.00    | 20,313,616.00             | 0.00             | 20,789,144.00   | 20,789,144.00             | 2.3%                |
| c) Committed  |                |                  |                           |                  |                           |                  |                 |                           |                     |
| Stabilization Arrangements  | 9750           |                  | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| Other Commitments (by Resource/Object)  | 9760           |                  | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| d) Assigned   |                |                  |                           |                  |                           |                  |                 |                           |                     |
| Other Assignments (by Resource/Object)  | 9780           |                  | 59,481,709.00             | 0.00             | 59,481,709.00             | 36,596,580.00    | 0.00            | 36,596,580.00             | -38.5%              |
| e) Unassigned/Unappropriated  |                |                  |                           |                  |                           |                  |                 |                           |                     |
| Reserve for Economic Uncertainties  | 9789           |                  | 22,900,000.00             | 0.00             | 22,900,000.00             | 23,764,500.00    | 0.00            | 23,764,500.00             | 3.8%                |
| Unassigned/Unappropriated Amount  | 9790           |                  | 0.00                      | 0.00             | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |

| Resource                  | Description  | 2024-25<br>Estimated Actuals | 2025-26<br>Budget |
|---------------------------|--|------------------------------|-------------------|
| 6211                      | Literacy Coaches and Reading Specialists Grant Program                             | 798,554.00                   | 265,971.00        |
| 6332                      | CA Community Schools Partnership Act - Implementation Grant                        | 4,178,999.00                 | 3,370,491.00      |
| 6547                      | Special Education Early Intervention Preschool Grant                               | 3,383,945.00                 | 3,762,757.00      |
| 6770                      | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 2,248,073.00                 | 0.00              |
| 7032                      | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds        | 680,072.00                   | 680,072.00        |
| 7311                      | Classified School Employee Professional Development Block Grant                    | 165,826.00                   | 165,826.00        |
| 7399                      | LCFF Equity Multiplier   | 406,142.00                   | 0.00              |
| 7412                      | A-G Access/Success Grant   | 566,058.00                   | 23,230.00         |
| 7435                      | Learning Recovery Emergency Block Grant  | 1,012,180.00                 | 4,202,510.00      |
| 7810                      | Other Restricted State   | 55,148.00                    | 9,163.00          |
| 9010                      | Other Restricted Local   | 6,818,619.00                 | 8,309,124.00      |
| Total, Restricted Balance |  | 20,313,616.00                | 20,789,144.00     |

| Description   | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 1,678,201.85                 | 1,700,000.00      | 1.3%                  |
| 5) TOTAL, REVENUES  |                |                         | 1,678,201.85                 | 1,700,000.00      | 1.3%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 1,131,396.23                 | 1,150,000.00      | 1.6%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 1,131,396.23                 | 1,150,000.00      | 1.6%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES<br/>BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 546,805.62                   | 550,000.00        | 0.6%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 546,805.62                   | 550,000.00        | 0.6%                  |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 1,652,545.45                 | 2,199,351.07      | 33.1%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 1,652,545.45                 | 2,199,351.07      | 33.1%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 1,652,545.45                 | 2,199,351.07      | 33.1%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 2,199,351.07                 | 2,749,351.07      | 25.0%                 |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 2,199,351.07                 | 2,749,351.07      | 25.0%                 |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |

| Description  | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| a) in County Treasury                                    |                | 9110         | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury      |                | 9111         | 0.00                         |                   |                       |
| b) in Banks  |                | 9120         | 2,199,351.07                 |                   |                       |
| c) in Revolving Cash Account                             |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                             |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                          |                | 9140         | 0.00                         |                   |                       |
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                   |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 2,199,351.07                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenues                                     |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| Ending Fund Balance, June 30                             |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                   |                |              | 2,199,351.07                 |                   |                       |
| <b>REVENUES</b>  |                |              |                              |                   |                       |
| Sale of Equipment and Supplies                           |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| All Other Sales  |                | 8639         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 0.00                         | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| All Other Fees and Contracts                             |                | 8689         | 0.00                         | 0.00              | 0.0%                  |
| All Other Local Revenue                                  |                | 8699         | 1,678,201.85                 | 1,700,000.00      | 1.3%                  |
| TOTAL, REVENUES  |                |              | 1,678,201.85                 | 1,700,000.00      | 1.3%                  |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                          |                | 1100         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Pupil Support Salaries                      |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                              |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| Classified Instructional Salaries                        |                | 2100         | 0.00                         | 0.00              | 0.0%                  |
| Classified Support Salaries                              |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                  |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| PERS   |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                                     |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                                    |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance   |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation  |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated  |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees   |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits  |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                                      |                |              |                              |                   |                       |
| Materials and Supplies   |                | 4300         | 1,131,396.23                 | 1,150,000.00      | 1.6%                  |
| Noncapitalized Equipment                                       |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                      |                |              | 1,131,396.23                 | 1,150,000.00      | 1.6%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>               |                |              |                              |                   |                       |
| Subagreements for Services                                     |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Dues and Memberships   |                | 5300         | 0.00                         | 0.00              | 0.0%                  |
| Insurance  |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements      |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                          |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and<br>Operating Expenditures |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Equipment  |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets   |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets  |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>               |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                        |                | 7350         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS               |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES  |                |              | 1,131,396.23                 | 1,150,000.00      | 1.6%                  |
| <b>INTERFUND TRANSFERS</b>                                     |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                  |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                        |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                 |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                       |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                      |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Proceeds from Disposal of Capital Assets                       |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs             |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases   |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs   |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs             |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                       |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                         |                | 8990         | 0.00                         | 0.00              | 0.0%                  |

| Description                         | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|-------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| (e) TOTAL, CONTRIBUTIONS            |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES |                |              |                              |                   |                       |
| (a- b + c - d + e)                  |                |              | 0.00                         | 0.00              | 0.0%                  |



| Description   | Function Codes | Object Codes     | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799        | 1,678,201.85                 | 1,700,000.00      | 1.3%                  |
| 5) TOTAL, REVENUES  |                |                  | 1,678,201.85                 | 1,700,000.00      | 1.3%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 1) Instruction  | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services   | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services   | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services   | 4000-4999      |                  | 1,131,396.23                 | 1,150,000.00      | 1.6%                  |
| 5) Community Services   | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise   | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration   | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services   | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |                  | 1,131,396.23                 | 1,150,000.00      | 1.6%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                  | 546,805.62                   | 550,000.00        | 0.6%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 1) Interfund Transfers  |                |                  |                              |                   |                       |
| a) Transfers In   |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                  |                              |                   |                       |
| a) Sources  |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | 546,805.62                   | 550,000.00        | 0.6%                  |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 1,652,545.45                 | 2,199,351.07      | 33.1%                 |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 1,652,545.45                 | 2,199,351.07      | 33.1%                 |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 1,652,545.45                 | 2,199,351.07      | 33.1%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 2,199,351.07                 | 2,749,351.07      | 25.0%                 |
| Components of Ending Fund Balance   |                |                  |                              |                   |                       |
| a) Nonspendable   |                |                  |                              |                   |                       |
| Revolving Cash  |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740             | 2,199,351.07                 | 2,749,351.07      | 25.0%                 |
| c) Committed  |                |                  |                              |                   |                       |
| Stabilization Arrangements  |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)  |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)  |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

Newport-Mesa Unified  
Orange County

Budget, July 1  
Student Activity Special Revenue Fund  
Exhibit: Restricted Balance Detail

30 66597 0000000  
Form 08  
G8BRJPPX2G(2025-26)

| Resource                  | Description            | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 8210                      | Student Activity Funds | 2,199,351.07                    | 2,749,351.07      |
| Total, Restricted Balance |                        | 2,199,351.07                    | 2,749,351.07      |

| Description   | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 5,105,420.00                 | 4,051,305.00      | -20.6%                |
| 4) Other Local Revenue  |                | 8600-8799               | 285,200.00                   | 285,200.00        | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 5,390,620.00                 | 4,336,505.00      | -19.6%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 81,066.00                    | 191,572.00        | 136.3%                |
| 2) Classified Salaries  |                | 2000-2999               | 1,907,101.00                 | 1,984,318.00      | 4.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 1,408,176.00                 | 1,447,385.00      | 2.8%                  |
| 4) Books and Supplies   |                | 4000-4999               | 990,192.00                   | 531,403.00        | -46.3%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 136,729.00                   | 172,256.00        | 26.0%                 |
| 6) Capital Outlay   |                | 6000-6999               | 1,758.00                     | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 268,072.00                   | 267,017.00        | -0.4%                 |
| 9) TOTAL, EXPENDITURES  |                |                         | 4,793,094.00                 | 4,593,951.00      | -4.2%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 597,526.00                   | (257,446.00)      | -143.1%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 597,526.00                   | (257,446.00)      | -143.1%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 2,074,458.00                 | 2,671,984.00      | 28.8%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 2,074,458.00                 | 2,671,984.00      | 28.8%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 2,074,458.00                 | 2,671,984.00      | 28.8%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 2,671,984.00                 | 2,414,538.00      | -9.6%                 |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 2,671,984.00                 | 2,414,538.00      | -9.6%                 |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| e) Collections Awaiting Deposit                          |                | 9140         | 0.00                         |                   |                       |
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                   |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                   |                |              | 0.00                         |                   |                       |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                         | 0.00              | 0.0%                  |
| Title I, Part A, Basic                                   | 3010           | 8290         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                | All Other      | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 0.00                         | 0.00              | 0.0%                  |
| Child Development Apportionments                         |                | 8530         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| Expanded Learning Opportunities Program (ELO-P)          | 2600           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| State Preschool  | 6105           | 8590         | 4,006,034.00                 | 3,406,305.00      | -15.0%                |
| Arts and Music in Schools (Prop 28)                      | 6770           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  | All Other      | 8590         | 1,099,386.00                 | 645,000.00        | -41.3%                |
| TOTAL, OTHER STATE REVENUE                               |                |              | 5,105,420.00                 | 4,051,305.00      | -20.6%                |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 200,000.00                   | 200,000.00        | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Child Development Parent Fees                            |                | 8673         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| All Other Fees and Contracts                             |                | 8689         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 85,200.00                    | 85,200.00         | 0.0%                  |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 285,200.00                   | 285,200.00        | 0.0%                  |
| TOTAL, REVENUES  |                |              | 5,390,620.00                 | 4,336,505.00      | -19.6%                |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |

| Description   | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Certificated Teachers' Salaries                             |                | 1100         | 33,018.00                    | 83,457.00         | 152.8%                |
| Certificated Pupil Support Salaries                         |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 48,048.00                    | 108,115.00        | 125.0%                |
| Other Certificated Salaries                                 |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 81,066.00                    | 191,572.00        | 136.3%                |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Instructional Salaries                           |                | 2100         | 282,551.00                   | 249,108.00        | -11.8%                |
| Classified Support Salaries                                 |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                     |                | 2400         | 151,727.00                   | 149,011.00        | -1.8%                 |
| Other Classified Salaries                                   |                | 2900         | 1,472,823.00                 | 1,586,199.00      | 7.7%                  |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 1,907,101.00                 | 1,984,318.00      | 4.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 27,090.00                    | 35,374.00         | 30.6%                 |
| PERS  |                | 3201-3202    | 492,950.00                   | 514,473.00        | 4.4%                  |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 140,344.00                   | 148,958.00        | 6.1%                  |
| Health and Welfare Benefits                                 |                | 3401-3402    | 663,391.00                   | 685,108.00        | 3.3%                  |
| Unemployment Insurance                                      |                | 3501-3502    | 973.00                       | 1,051.00          | 8.0%                  |
| Workers' Compensation                                       |                | 3601-3602    | 21,175.00                    | 17,246.00         | -18.6%                |
| OPEB, Allocated   |                | 3701-3702    | 62,253.00                    | 45,175.00         | -27.4%                |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 1,408,176.00                 | 1,447,385.00      | 2.8%                  |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                         | 0.00              | 0.0%                  |
| Books and Other Reference Materials                         |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                      |                | 4300         | 830,240.00                   | 355,209.00        | -57.2%                |
| Noncapitalized Equipment                                    |                | 4400         | 159,952.00                   | 176,194.00        | 10.2%                 |
| Food  |                | 4700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 990,192.00                   | 531,403.00        | -46.3%                |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                   |                       |
| Subagreements for Services                                  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                      |                | 5200         | 8,713.00                     | 8,432.00          | -3.2%                 |
| Dues and Memberships  |                | 5300         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                        |                | 5500         | 38,000.00                    | 38,000.00         | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 4,550.00                     | 0.00              | -100.0%               |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 275.00                       | 3,000.00          | 990.9%                |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 85,050.00                    | 122,500.00        | 44.0%                 |
| Communications  |                | 5900         | 141.00                       | 324.00            | 129.8%                |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 136,729.00                   | 172,256.00        | 26.0%                 |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                   |                       |
| Land  |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                     |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 1,758.00                     | 0.00              | -100.0%               |
| Equipment Replacement                                       |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY                                       |                |              | 1,758.00                     | 0.00              | -100.0%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                              |                   |                       |
| Other Transfers Out   |                |              |                              |                   |                       |
| All Other Transfers Out to All Others                       |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest                                     |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                              |                | 7439         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                    |                | 7350         | 268,072.00                   | 267,017.00        | -0.4%                 |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS           |                |              | 268,072.00                   | 267,017.00        | -0.4%                 |
| TOTAL, EXPENDITURES  |                |              | 4,793,094.00                 | 4,593,951.00      | -4.2%                 |
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                              |                   |                       |
| From: General Fund   |                | 8911         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                    |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                   |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs            |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                    |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation                |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases                                       |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs                                       |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs            |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                   |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                       |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                   |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                     |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)    |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes     | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599        | 5,105,420.00                 | 4,051,305.00      | -20.6%                |
| 4) Other Local Revenue   |                | 8600-8799        | 285,200.00                   | 285,200.00        | 0.0%                  |
| 5) TOTAL, REVENUES   |                |                  | 5,390,620.00                 | 4,336,505.00      | -19.6%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 3,869,582.00                 | 3,714,578.00      | -4.0%                 |
| 2) Instruction - Related Services  | 2000-2999      |                  | 617,440.00                   | 574,356.00        | -7.0%                 |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                  | 268,072.00                   | 267,017.00        | -0.4%                 |
| 8) Plant Services  | 8000-8999      |                  | 38,000.00                    | 38,000.00         | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 4,793,094.00                 | 4,593,951.00      | -4.2%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 597,526.00                   | (257,446.00)      | -143.1%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 1) Interfund Transfers   |                |                  |                              |                   |                       |
| a) Transfers In  |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                  |                              |                   |                       |
| a) Sources   |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | 597,526.00                   | (257,446.00)      | -143.1%               |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 2,074,458.00                 | 2,671,984.00      | 28.8%                 |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 2,074,458.00                 | 2,671,984.00      | 28.8%                 |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 2,074,458.00                 | 2,671,984.00      | 28.8%                 |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 2,671,984.00                 | 2,414,538.00      | -9.6%                 |
| Components of Ending Fund Balance  |                |                  |                              |                   |                       |
| a) Nonspendable  |                |                  |                              |                   |                       |
| Revolving Cash   |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740             | 2,671,984.00                 | 2,414,538.00      | -9.6%                 |
| c) Committed   |                |                  |                              |                   |                       |
| Stabilization Arrangements   |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)   |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated   |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                         | 0.00              | 0.0%                  |



Newport-Mesa Unified  
Orange County

Budget, July 1  
Child Development Fund  
Exhibit: Restricted Balance Detail

30 66597 0000000  
Form 12  
G8BRJPPX2G(2025-26)

| Resource                  | Description                                   | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Budget |
|---------------------------|---|---------------------------------|-------------------|
| 6130                      | Early Education: Center-Based Reserve Account | 1,105,362.00                    | 1,305,362.00      |
| 7810                      | Other Restricted State                        | 1,312,048.00                    | 879,602.00        |
| 9010                      | Other Restricted Local                        | 254,574.00                      | 229,574.00        |
| Total, Restricted Balance |   | 2,671,984.00                    | 2,414,538.00      |

| Description   | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 5,514,642.00                 | 6,023,964.00      | 9.2%                  |
| 3) Other State Revenue  |                | 8300-8599               | 5,082,555.00                 | 5,925,054.00      | 16.6%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 125,000.00                   | 112,000.00        | -10.4%                |
| 5) TOTAL, REVENUES  |                |                         | 10,722,197.00                | 12,061,018.00     | 12.5%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 4,902,134.00                 | 5,257,571.00      | 7.3%                  |
| 3) Employee Benefits  |                | 3000-3999               | 2,648,389.00                 | 2,600,329.00      | -1.8%                 |
| 4) Books and Supplies   |                | 4000-4999               | 5,496,477.00                 | 6,367,802.00      | 15.9%                 |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | (42,661.00)                  | (104,466.00)      | 144.9%                |
| 6) Capital Outlay   |                | 6000-6999               | 479,000.00                   | 300,000.00        | -37.4%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 451,843.00                   | 407,015.00        | -9.9%                 |
| 9) TOTAL, EXPENDITURES  |                |                         | 13,935,182.00                | 14,828,251.00     | 6.4%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (3,212,985.00)               | (2,767,233.00)    | -13.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 2,644,611.00                 | 2,767,233.00      | 4.6%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 2,644,611.00                 | 2,767,233.00      | 4.6%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (568,374.00)                 | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 780,032.00                   | 211,658.00        | -72.9%                |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 780,032.00                   | 211,658.00        | -72.9%                |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 780,032.00                   | 211,658.00        | -72.9%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 211,658.00                   | 211,658.00        | 0.0%                  |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 211,658.00                   | 211,658.00        | 0.0%                  |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| e) Collections Awaiting Deposit                          |                | 9140         | 0.00                         |                   |                       |
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                   |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                   |                |              | 0.00                         |                   |                       |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 5,514,642.00                 | 6,023,964.00      | 9.2%                  |
| Donated Food Commodities                                 |                | 8221         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                |              | 5,514,642.00                 | 6,023,964.00      | 9.2%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 5,082,555.00                 | 5,925,054.00      | 16.6%                 |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 5,082,555.00                 | 5,925,054.00      | 16.6%                 |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 100,000.00                   | 100,000.00        | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 25,000.00                    | 12,000.00         | -52.0%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 125,000.00                   | 112,000.00        | -10.4%                |
| TOTAL, REVENUES  |                |              | 10,722,197.00                | 12,061,018.00     | 12.5%                 |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                              |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| Classified Support Salaries                              |                | 2200         | 3,751,631.00                 | 2,693,158.00      | -28.2%                |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 1,016,020.00                 | 2,433,155.00      | 139.5%                |
| Clerical, Technical and Office Salaries                  |                | 2400         | 134,483.00                   | 131,258.00        | -2.4%                 |
| Other Classified Salaries                                |                | 2900         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 4,902,134.00                 | 5,257,571.00      | 7.3%                  |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 1,027,494.00                 | 1,061,966.00      | 3.4%                  |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 319,266.00                   | 338,273.00        | 6.0%                  |
| Health and Welfare Benefits                                 |                | 3401-3402    | 1,131,134.00                 | 1,086,061.00      | -4.0%                 |
| Unemployment Insurance                                      |                | 3501-3502    | 2,451.00                     | 2,628.00          | 7.2%                  |
| Workers' Compensation                                       |                | 3601-3602    | 61,276.00                    | 43,172.00         | -29.5%                |
| OPEB, Allocated   |                | 3701-3702    | 106,768.00                   | 68,229.00         | -36.1%                |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 2,648,389.00                 | 2,600,329.00      | -1.8%                 |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| Books and Other Reference Materials                         |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                      |                | 4300         | 81,500.00                    | 45,000.00         | -44.8%                |
| Noncapitalized Equipment                                    |                | 4400         | 152,000.00                   | 25,000.00         | -83.6%                |
| Food  |                | 4700         | 5,262,977.00                 | 6,297,802.00      | 19.7%                 |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 5,496,477.00                 | 6,367,802.00      | 15.9%                 |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                   |                       |
| Subagreements for Services                                  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                      |                | 5200         | 22,250.00                    | 14,500.00         | -34.8%                |
| Dues and Memberships  |                | 5300         | 1,682.00                     | 1,700.00          | 1.1%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 160,000.00                   | 90,000.00         | -43.8%                |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (274,243.00)                 | (255,366.00)      | -6.9%                 |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 41,750.00                    | 40,000.00         | -4.2%                 |
| Communications  |                | 5900         | 5,900.00                     | 4,700.00          | -20.3%                |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | (42,661.00)                  | (104,466.00)      | 144.9%                |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                   |                       |
| Buildings and Improvements of Buildings                     |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 479,000.00                   | 300,000.00        | -37.4%                |
| Equipment Replacement                                       |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY                                       |                |              | 479,000.00                   | 300,000.00        | -37.4%                |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                              |                   |                       |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest                                     |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                              |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>            |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                     |                | 7350         | 451,843.00                   | 407,015.00        | -9.9%                 |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS            |                |              | 451,843.00                   | 407,015.00        | -9.9%                 |
| TOTAL, EXPENDITURES   |                |              | 13,935,182.00                | 14,828,251.00     | 6.4%                  |
| <b>INTERFUND TRANSFERS</b>                                  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                               |                |              |                              |                   |                       |
| From: General Fund  |                | 8916         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                     |                | 8919         | 2,644,611.00                 | 2,767,233.00      | 4.6%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                           |                |              | 2,644,611.00                 | 2,767,233.00      | 4.6%                  |
| <b>INTERFUND TRANSFERS OUT</b>                              |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                    |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Other Sources   |                |              |                              |                   |                       |

| Description   | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Transfers from Funds of Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                 |                |              |                              |                   |                       |
| Proceeds from Leases                                    |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs                                    |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                             |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs         |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 2,644,611.00                 | 2,767,233.00      | 4.6%                  |

| Description  | Function Codes | Object Codes     | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299        | 5,514,642.00                 | 6,023,964.00      | 9.2%                  |
| 3) Other State Revenue   |                | 8300-8599        | 5,082,555.00                 | 5,925,054.00      | 16.6%                 |
| 4) Other Local Revenue   |                | 8600-8799        | 125,000.00                   | 112,000.00        | -10.4%                |
| 5) TOTAL, REVENUES   |                |                  | 10,722,197.00                | 12,061,018.00     | 12.5%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                  | 13,483,339.00                | 14,421,236.00     | 7.0%                  |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                  | 451,843.00                   | 407,015.00        | -9.9%                 |
| 8) Plant Services  | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 13,935,182.00                | 14,828,251.00     | 6.4%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (3,212,985.00)               | (2,767,233.00)    | -13.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 1) Interfund Transfers   |                |                  |                              |                   |                       |
| a) Transfers In  |                | 8900-8929        | 2,644,611.00                 | 2,767,233.00      | 4.6%                  |
| b) Transfers Out   |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                  |                              |                   |                       |
| a) Sources   |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 2,644,611.00                 | 2,767,233.00      | 4.6%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | (568,374.00)                 | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 780,032.00                   | 211,658.00        | -72.9%                |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 780,032.00                   | 211,658.00        | -72.9%                |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 780,032.00                   | 211,658.00        | -72.9%                |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 211,658.00                   | 211,658.00        | 0.0%                  |
| Components of Ending Fund Balance  |                |                  |                              |                   |                       |
| a) Nonspendable  |                |                  |                              |                   |                       |
| Revolving Cash   |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740             | 211,658.00                   | 211,658.00        | 0.0%                  |
| c) Committed   |                |                  |                              |                   |                       |
| Stabilization Arrangements   |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)   |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated   |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description  | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Budget |
|---------------------------|--|---------------------------------|-------------------|
| 5310                      | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 211,658.00                      | 211,658.00        |
| Total, Restricted Balance |  | 211,658.00                      | 211,658.00        |



| Description   | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 1,760,000.00                 | 1,500,000.00      | -14.8%                |
| 5) TOTAL, REVENUES  |                |                         | 1,760,000.00                 | 1,500,000.00      | -14.8%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 1,760,000.00                 | 1,500,000.00      | -14.8%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 10,500,000.00                | 10,500,000.00     | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | (10,500,000.00)              | (10,500,000.00)   | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (8,740,000.00)               | (9,000,000.00)    | 3.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 40,154,427.00                | 31,414,427.00     | -21.8%                |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 40,154,427.00                | 31,414,427.00     | -21.8%                |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 40,154,427.00                | 31,414,427.00     | -21.8%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 31,414,427.00                | 22,414,427.00     | -28.6%                |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 0.00                         | 0.00              | 0.0%                  |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 31,414,427.00                | 22,414,427.00     | -28.6%                |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| e) Collections Awaiting Deposit                              |                | 9140         | 0.00                         |                   |                       |
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                       |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                               |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                      |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                      |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                      |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable  |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                            |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>  |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                                |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds  |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue  |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES  |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                      |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                             |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                   |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b><br>(G10 + H2) - (I6 + J2)              |                |              | 0.00                         |                   |                       |
| <b>OTHER LOCAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Other Local Revenue  |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                   |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 1,760,000.00                 | 1,500,000.00      | -14.8%                |
| Net Increase (Decrease) in the Fair Value of Investments     |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                   |                |              | 1,760,000.00                 | 1,500,000.00      | -14.8%                |
| TOTAL, REVENUES  |                |              | 1,760,000.00                 | 1,500,000.00      | -14.8%                |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                              |                   |                       |
| From: General Fund/CSSF                                      |                | 8912         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                      |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                              |                   |                       |
| To: General Fund/CSSF  |                | 7612         | 10,500,000.00                | 10,500,000.00     | 0.0%                  |
| To: State School Building Fund/County School Facilities Fund |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                     |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                           |                |              | 10,500,000.00                | 10,500,000.00     | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs              |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs              |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| Contributions from Restricted Revenues                       |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)      |                |              | (10,500,000.00)              | (10,500,000.00)   | 0.0%                  |

| Description  | Function Codes | Object Codes     | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799        | 1,760,000.00                 | 1,500,000.00      | -14.8%                |
| 5) TOTAL, REVENUES   |                |                  | 1,760,000.00                 | 1,500,000.00      | -14.8%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 1,760,000.00                 | 1,500,000.00      | -14.8%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 1) Interfund Transfers   |                |                  |                              |                   |                       |
| a) Transfers In  |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629        | 10,500,000.00                | 10,500,000.00     | 0.0%                  |
| 2) Other Sources/Uses  |                |                  |                              |                   |                       |
| a) Sources   |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | (10,500,000.00)              | (10,500,000.00)   | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | (8,740,000.00)               | (9,000,000.00)    | 3.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 40,154,427.00                | 31,414,427.00     | -21.8%                |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 40,154,427.00                | 31,414,427.00     | -21.8%                |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 40,154,427.00                | 31,414,427.00     | -21.8%                |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 31,414,427.00                | 22,414,427.00     | -28.6%                |
| Components of Ending Fund Balance  |                |                  |                              |                   |                       |
| a) Nonspendable  |                |                  |                              |                   |                       |
| Revolving Cash   |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740             | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |                  |                              |                   |                       |
| Stabilization Arrangements   |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)   |                | 9780             | 31,414,427.00                | 22,414,427.00     | -28.6%                |
| e) Unassigned/Unappropriated   |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

Newport-Mesa Unified  
Orange County

Budget, July 1  
Special Reserve Fund for Other Than Capital Outlay Projects  
Exhibit: Restricted Balance Detail

30 66597 0000000  
Form 17  
G8BRJPPX2G(2025-26)

| Resource                  | Description | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

| Description   | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 6,500.00                     | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES  |                |                         | 6,500.00                     | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 6,500.00                     | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 153,409.00                   | 0.00              | -100.0%               |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | (153,409.00)                 | 0.00              | -100.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (146,909.00)                 | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 146,909.00                   | 0.00              | -100.0%               |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 146,909.00                   | 0.00              | -100.0%               |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 146,909.00                   | 0.00              | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 0.00                         | 0.00              | 0.0%                  |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| e) Collections Awaiting Deposit                              |                | 9140         | 0.00                         |                   |                       |
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                       |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                               |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                      |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                      |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                      |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable  |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                            |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>  |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                                |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds  |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue  |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES  |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                      |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                             |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                   |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>  |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                       |                |              | 0.00                         |                   |                       |
| <b>OTHER LOCAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Other Local Revenue  |                |              |                              |                   |                       |
| Interest   |                | 8660         | 6,500.00                     | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments     |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                   |                |              | 6,500.00                     | 0.00              | -100.0%               |
| TOTAL, REVENUES  |                |              | 6,500.00                     | 0.00              | -100.0%               |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                              |                   |                       |
| From: General Fund/CSSF                                      |                | 8912         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                      |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                              |                   |                       |
| To: General Fund/CSSF  |                | 7612         | 153,409.00                   | 0.00              | -100.0%               |
| To: State School Building Fund/County School Facilities Fund |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                     |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                           |                |              | 153,409.00                   | 0.00              | -100.0%               |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs              |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs              |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| Contributions from Restricted Revenues                       |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)      |                |              | (153,409.00)                 | 0.00              | -100.0%               |

| Description  | Function Codes | Object Codes     | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799        | 6,500.00                     | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES   |                |                  | 6,500.00                     | 0.00              | -100.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 6,500.00                     | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 1) Interfund Transfers   |                |                  |                              |                   |                       |
| a) Transfers In  |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629        | 153,409.00                   | 0.00              | -100.0%               |
| 2) Other Sources/Uses  |                |                  |                              |                   |                       |
| a) Sources   |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | (153,409.00)                 | 0.00              | -100.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | (146,909.00)                 | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 146,909.00                   | 0.00              | -100.0%               |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 146,909.00                   | 0.00              | -100.0%               |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 146,909.00                   | 0.00              | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 0.00                         | 0.00              | 0.0%                  |
| Components of Ending Fund Balance  |                |                  |                              |                   |                       |
| a) Nonspendable  |                |                  |                              |                   |                       |
| Revolving Cash   |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740             | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |                  |                              |                   |                       |
| Stabilization Arrangements   |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)   |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated   |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                         | 0.00              | 0.0%                  |



Newport-Mesa Unified  
Orange County

Budget, July 1  
Special Reserve Fund for Postemployment Benefits  
Exhibit: Restricted Balance Detail

30 66597 0000000  
Form 20  
G8BRJPPX2G(2025-26)

| Resource                  | Description | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

| Description   | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 430,000.00                   | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES  |                |                         | 430,000.00                   | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 6,075.00                     | 0.00              | -100.0%               |
| 6) Capital Outlay   |                | 6000-6999               | 16,949,586.00                | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 16,955,661.00                | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (16,525,661.00)              | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (16,525,661.00)              | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 16,525,661.00                | 0.00              | -100.0%               |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 16,525,661.00                | 0.00              | -100.0%               |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 16,525,661.00                | 0.00              | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 0.00                         | 0.00              | 0.0%                  |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |

| Description   | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                      |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                              |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                     |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                     |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                     |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable   |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS   |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                               |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                       |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans  |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                       |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                       |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)         |                |              | 0.00                         |                   |                       |
| <b>FEDERAL REVENUE</b>                                      |                |              |                              |                   |                       |
| FEMA  |                | 8281         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                   |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                              |                   |                       |
| Tax Relief Subventions                                      |                |              |                              |                   |                       |
| Restricted Levies - Other                                   |                |              |                              |                   |                       |
| Homeowners' Exemptions                                      |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu Taxes                             |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                     |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                              |                   |                       |
| Other Local Revenue   |                |              |                              |                   |                       |
| County and District Taxes                                   |                |              |                              |                   |                       |
| Other Restricted Levies                                     |                |              |                              |                   |                       |
| Secured Roll  |                | 8615         | 0.00                         | 0.00              | 0.0%                  |
| Unsecured Roll  |                | 8616         | 0.00                         | 0.00              | 0.0%                  |
| Prior Years' Taxes  |                | 8617         | 0.00                         | 0.00              | 0.0%                  |
| Supplemental Taxes  |                | 8618         | 0.00                         | 0.00              | 0.0%                  |
| Non-Ad Valorem Taxes  |                |              |                              |                   |                       |
| Parcel Taxes  |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other   |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from Delinquent Non-LCFF Taxes       |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales   |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals  |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest  |                | 8660         | 430,000.00                   | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue   |                |              |                              |                   |                       |
| All Other Local Revenue                                     |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                      |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 430,000.00                   | 0.00              | -100.0%               |
| TOTAL, REVENUES   |                |              | 430,000.00                   | 0.00              | -100.0%               |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Support Salaries                                 |                | 2200         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Classified Supervisors' and Administrators' Salaries                            |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries   |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries   |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits   |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance  |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation   |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated   |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees  |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits   |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                              |                   |                       |
| Books and Other Reference Materials   |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies  |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment  |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences  |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services  |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund   |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 6,075.00                     | 0.00              | -100.0%               |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 6,075.00                     | 0.00              | -100.0%               |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Land  |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings   |                | 6200         | 16,949,586.00                | 0.00              | -100.0%               |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY   |                |              | 16,949,586.00                | 0.00              | -100.0%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| Other Transfers Out   |                |              |                              |                   |                       |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service  |                |              |                              |                   |                       |
| Repayment of State School Building Fund Aid - Proceeds from Bonds               |                | 7435         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal  |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES   |                |              | 16,955,661.00                | 0.00              | -100.0%               |
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In   |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                              |                   |                       |
| To: State School Building Fund/County School Facilities Fund                    |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out  |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |

| Description   | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Proceeds  |                |              |                              |                   |                       |
| Proceeds from Sale of Bonds                             |                | 8951         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Disposal of Capital Assets                |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources   |                |              |                              |                   |                       |
| County School Bldg Aid                                  |                | 8961         | 0.00                         | 0.00              | 0.0%                  |
| Transfers from Funds of Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                 |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation             |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases                                    |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds                       |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs                                    |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                             |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| USES  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs         |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| CONTRIBUTIONS   |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description   | Function Codes | Object Codes     | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799        | 430,000.00                   | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES  |                |                  | 430,000.00                   | 0.00              | -100.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 1) Instruction  | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services   | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services   | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services   | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services   | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise   | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration   | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services   | 8000-8999      |                  | 16,955,661.00                | 0.00              | -100.0%               |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |                  | 16,955,661.00                | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | (16,525,661.00)              | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 1) Interfund Transfers  |                |                  |                              |                   |                       |
| a) Transfers In   |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                  |                              |                   |                       |
| a) Sources  |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | (16,525,661.00)              | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 16,525,661.00                | 0.00              | -100.0%               |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 16,525,661.00                | 0.00              | -100.0%               |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 16,525,661.00                | 0.00              | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 0.00                         | 0.00              | 0.0%                  |
| Components of Ending Fund Balance   |                |                  |                              |                   |                       |
| a) Nonspendable   |                |                  |                              |                   |                       |
| Revolving Cash  |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740             | 0.00                         | 0.00              | 0.0%                  |
| c) Committed  |                |                  |                              |                   |                       |
| Stabilization Arrangements  |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)  |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)  |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

Newport-Mesa Unified  
Orange County

Budget, July 1  
Building Fund  
Exhibit: Restricted Balance Detail

30 66597 0000000  
Form 21  
G8BRJPPX2G(2025-26)

| Resource                  | Description | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

| Description   | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 770,000.00                   | 640,000.00        | -16.9%                |
| 5) TOTAL, REVENUES  |                |                         | 770,000.00                   | 640,000.00        | -16.9%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 3,043,972.00                 | 1,584,522.00      | -47.9%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 192,572.00                   | 2,450.00          | -98.7%                |
| 6) Capital Outlay   |                | 6000-6999               | 6,032,045.00                 | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 9,268,589.00                 | 1,586,972.00      | -82.9%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (8,498,589.00)               | (946,972.00)      | -88.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (8,498,589.00)               | (946,972.00)      | -88.9%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 9,445,561.00                 | 946,972.00        | -90.0%                |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 9,445,561.00                 | 946,972.00        | -90.0%                |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 9,445,561.00                 | 946,972.00        | -90.0%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 946,972.00                   | 0.00              | -100.0%               |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 946,972.00                   | 0.00              | -100.0%               |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |



| Description   | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                      |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                              |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                     |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                     |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                     |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable   |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS   |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                               |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                       |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans  |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                       |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                       |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)         |                |              | 0.00                         |                   |                       |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                              |                   |                       |
| Tax Relief Subventions                                      |                |              |                              |                   |                       |
| Restricted Levies - Other                                   |                |              |                              |                   |                       |
| Homeowners' Exemptions                                      |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu Taxes                             |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                     |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                              |                   |                       |
| Other Local Revenue   |                |              |                              |                   |                       |
| County and District Taxes                                   |                |              |                              |                   |                       |
| Other Restricted Levies                                     |                |              |                              |                   |                       |
| Secured Roll  |                | 8615         | 0.00                         | 0.00              | 0.0%                  |
| Unsecured Roll  |                | 8616         | 0.00                         | 0.00              | 0.0%                  |
| Prior Years' Taxes  |                | 8617         | 0.00                         | 0.00              | 0.0%                  |
| Supplemental Taxes  |                | 8618         | 0.00                         | 0.00              | 0.0%                  |
| Non-Ad Valorem Taxes  |                |              |                              |                   |                       |
| Parcel Taxes  |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other   |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from Delinquent Non-LCFF Taxes       |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales   |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest  |                | 8660         | 270,000.00                   | 40,000.00         | -85.2%                |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts  |                |              |                              |                   |                       |
| Mitigation/Developer Fees                                   |                | 8681         | 500,000.00                   | 600,000.00        | 20.0%                 |
| Other Local Revenue   |                |              |                              |                   |                       |
| All Other Local Revenue                                     |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                      |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 770,000.00                   | 640,000.00        | -16.9%                |
| TOTAL, REVENUES   |                |              | 770,000.00                   | 640,000.00        | -16.9%                |
| <b>CERTIFICATED SALARIES</b>                                |                |              |                              |                   |                       |
| Other Certificated Salaries                                 |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Support Salaries                                 |                | 2200         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Classified Supervisors' and Administrators' Salaries                            |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries   |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries   |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits   |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance  |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation   |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated   |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees  |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits   |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials                                 |                | 4100         | 0.00                         | 0.00              | 0.0%                  |
| Books and Other Reference Materials   |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies  |                | 4300         | 1,009,628.00                 | 522,892.00        | -48.2%                |
| Noncapitalized Equipment  |                | 4400         | 2,034,344.00                 | 1,061,630.00      | -47.8%                |
| TOTAL, BOOKS AND SUPPLIES   |                |              | 3,043,972.00                 | 1,584,522.00      | -47.9%                |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences  |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services  |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 160,378.00                   | 0.00              | -100.0%               |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund   |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 32,194.00                    | 2,450.00          | -92.4%                |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 192,572.00                   | 2,450.00          | -98.7%                |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Land  |                | 6100         | 12,325.00                    | 0.00              | -100.0%               |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings   |                | 6200         | 5,906,088.00                 | 0.00              | -100.0%               |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 113,632.00                   | 0.00              | -100.0%               |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY   |                |              | 6,032,045.00                 | 0.00              | -100.0%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| Other Transfers Out   |                |              |                              |                   |                       |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal  |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES   |                |              | 9,268,589.00                 | 1,586,972.00      | -82.9%                |
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In   |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                              |                   |                       |
| To: State School Building Fund/County School Facilities Fund                    |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out  |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |

| Description   | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Proceeds  |                |              |                              |                   |                       |
| Proceeds from Disposal of Capital Assets                |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                 |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation             |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases                                    |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds                       |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs                                    |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                             |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs         |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description   | Function Codes | Object Codes     | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799        | 770,000.00                   | 640,000.00        | -16.9%                |
| 5) TOTAL, REVENUES  |                |                  | 770,000.00                   | 640,000.00        | -16.9%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 1) Instruction  | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services   | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services   | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services   | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services   | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise   | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration   | 7000-7999      |                  | 19,340.00                    | 0.00              | -100.0%               |
| 8) Plant Services   | 8000-8999      |                  | 9,246,799.00                 | 1,584,522.00      | -82.9%                |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 2,450.00                     | 2,450.00          | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |                  | 9,268,589.00                 | 1,586,972.00      | -82.9%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | (8,498,589.00)               | (946,972.00)      | -88.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 1) Interfund Transfers  |                |                  |                              |                   |                       |
| a) Transfers In   |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                  |                              |                   |                       |
| a) Sources  |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | (8,498,589.00)               | (946,972.00)      | -88.9%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 9,445,561.00                 | 946,972.00        | -90.0%                |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 9,445,561.00                 | 946,972.00        | -90.0%                |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 9,445,561.00                 | 946,972.00        | -90.0%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 946,972.00                   | 0.00              | -100.0%               |
| Components of Ending Fund Balance   |                |                  |                              |                   |                       |
| a) Nonspendable   |                |                  |                              |                   |                       |
| Revolving Cash  |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740             | 946,972.00                   | 0.00              | -100.0%               |
| c) Committed  |                |                  |                              |                   |                       |
| Stabilization Arrangements  |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)  |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)  |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

Newport-Mesa Unified  
Orange County

Budget, July 1  
Capital Facilities Fund  
Exhibit: Restricted Balance Detail

30 66597 0000000  
Form 25  
G8BRJPPX2G(2025-26)

| Resource                  | Description            | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 9010                      | Other Restricted Local | 946,972.00                      | 0.00              |
| Total, Restricted Balance |                        | 946,972.00                      | 0.00              |

| Description   | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 4,214,369.00                 | 4,000,000.00      | -5.1%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 1,970,000.00                 | 150,000.00        | -92.4%                |
| 5) TOTAL, REVENUES  |                |                         | 6,184,369.00                 | 4,150,000.00      | -32.9%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 6,184,369.00                 | 4,150,000.00      | -32.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 49,703,013.00                | 0.00              | -100.0%               |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | (49,703,013.00)              | 0.00              | -100.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (43,518,644.00)              | 4,150,000.00      | -109.5%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 43,518,644.00                | 0.00              | -100.0%               |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 43,518,644.00                | 0.00              | -100.0%               |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 43,518,644.00                | 0.00              | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 0.00                         | 4,150,000.00      | New                   |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 0.00                         | 4,150,000.00      | New                   |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                   |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)      |                |              | 0.00                         |                   |                       |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| All Other Federal Revenue                                |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| School Facilities Apportionments                         |                | 8545         | 4,214,369.00                 | 4,000,000.00      | -5.1%                 |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 4,214,369.00                 | 4,000,000.00      | -5.1%                 |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 1,970,000.00                 | 150,000.00        | -92.4%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 1,970,000.00                 | 150,000.00        | -92.4%                |
| TOTAL, REVENUES  |                |              | 6,184,369.00                 | 4,150,000.00      | -32.9%                |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| Classified Support Salaries                              |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                  |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                               |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                              |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                   |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                    |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated  |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                   |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                  |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                 |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>BOOKS AND SUPPLIES</b>  |                |              |                              |                   |                       |
| Books and Other Reference Materials  |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies   |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment   |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                   |                       |
| Subagreements for Services   |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences   |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance  |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services   |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                          |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs  |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund  |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures                        |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Land   |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements  |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings  |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Books and Media for New School Libraries or Major Expansion of School Libraries    |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment  |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets   |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets  |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| Other Transfers Out  |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues   |                |              |                              |                   |                       |
| To Districts or Charter Schools  |                | 7211         | 0.00                         | 0.00              | 0.0%                  |
| To County Offices  |                | 7212         | 0.00                         | 0.00              | 0.0%                  |
| To JPAs  |                | 7213         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service   |                |              |                              |                   |                       |
| Debt Service - Interest  |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal   |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS</b>   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>  |                |              |                              |                   |                       |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds |                | 8913         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In  |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>   |                |              |                              |                   |                       |
| To: State School Building Fund/County School Facilities Fund                       |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out   |                | 7619         | 49,703,013.00                | 0.00              | -100.0%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT   |                |              | 49,703,013.00                | 0.00              | -100.0%               |
| <b>OTHER SOURCES/USES</b>  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Proceeds   |                |              |                              |                   |                       |
| Proceeds from Disposal of Capital Assets   |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs                                    |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds  |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation  |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases   |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds  |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs   |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources  |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |



| Description   | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs         |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | (49,703,013.00)              | 0.00              | -100.0%               |

| Description   | Function Codes | Object Codes     | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599        | 4,214,369.00                 | 4,000,000.00      | -5.1%                 |
| 4) Other Local Revenue  |                | 8600-8799        | 1,970,000.00                 | 150,000.00        | -92.4%                |
| 5) TOTAL, REVENUES  |                |                  | 6,184,369.00                 | 4,150,000.00      | -32.9%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 1) Instruction  | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services   | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services   | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services   | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services   | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise   | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration   | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services   | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | 6,184,369.00                 | 4,150,000.00      | -32.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 1) Interfund Transfers  |                |                  |                              |                   |                       |
| a) Transfers In   |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629        | 49,703,013.00                | 0.00              | -100.0%               |
| 2) Other Sources/Uses   |                |                  |                              |                   |                       |
| a) Sources  |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                  | (49,703,013.00)              | 0.00              | -100.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | (43,518,644.00)              | 4,150,000.00      | -109.5%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 43,518,644.00                | 0.00              | -100.0%               |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 43,518,644.00                | 0.00              | -100.0%               |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 43,518,644.00                | 0.00              | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 0.00                         | 4,150,000.00      | New                   |
| Components of Ending Fund Balance   |                |                  |                              |                   |                       |
| a) Nonspendable   |                |                  |                              |                   |                       |
| Revolving Cash  |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740             | 0.00                         | 4,150,000.00      | New                   |
| c) Committed  |                |                  |                              |                   |                       |
| Stabilization Arrangements  |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)  |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)  |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

Newport-Mesa Unified  
Orange County

Budget, July 1  
County School Facilities Fund  
Exhibit: Restricted Balance Detail

30 66597 0000000  
Form 35  
G8BRJPPX2G(2025-26)

| Resource                  | Description                      | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Budget |
|---------------------------|----------------------------------|---------------------------------|-------------------|
| 7710                      | State School Facilities Projects | 0.00                            | 4,150,000.00      |
| Total, Restricted Balance |                                  | 0.00                            | 4,150,000.00      |

| Description   | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 3,120,000.00                 | 1,500,000.00      | -51.9%                |
| 5) TOTAL, REVENUES  |                |                         | 3,120,000.00                 | 1,500,000.00      | -51.9%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 478,811.00                   | 538,430.00        | 12.5%                 |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 6,598,462.00                 | 743,545.00        | -88.7%                |
| 6) Capital Outlay   |                | 6000-6999               | 36,527,391.00                | 89,671,006.00     | 145.5%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 43,604,664.00                | 90,952,981.00     | 108.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (40,484,664.00)              | (89,452,981.00)   | 121.0%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 50,203,013.00                | 500,000.00        | -99.0%                |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 50,203,013.00                | 500,000.00        | -99.0%                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 9,718,349.00                 | (88,952,981.00)   | -1,015.3%             |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 79,234,632.00                | 88,952,981.00     | 12.3%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 79,234,632.00                | 88,952,981.00     | 12.3%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 79,234,632.00                | 88,952,981.00     | 12.3%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 88,952,981.00                | 0.00              | -100.0%               |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 0.00                         | 0.00              | 0.0%                  |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 88,952,981.00                | 0.00              | -100.0%               |
| e) Unassigned/Unappropriated  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |

| Description   | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                      |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                              |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                     |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                     |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                     |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable   |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS   |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                               |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                       |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans  |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                       |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                       |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)         |                |              | 0.00                         |                   |                       |
| <b>FEDERAL REVENUE</b>                                      |                |              |                              |                   |                       |
| FEMA  |                | 8281         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                   |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                              |                   |                       |
| Pass-Through Revenues from State Sources                    |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| California Clean Energy Jobs Act                            | 6230           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                     | All Other      | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                              |                   |                       |
| Other Local Revenue   |                |              |                              |                   |                       |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Sales   |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals  |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest  |                | 8660         | 2,700,000.00                 | 1,500,000.00      | -44.4%                |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue   |                |              |                              |                   |                       |
| All Other Local Revenue                                     |                | 8699         | 420,000.00                   | 0.00              | -100.0%               |
| All Other Transfers In from All Others                      |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 3,120,000.00                 | 1,500,000.00      | -51.9%                |
| TOTAL, REVENUES   |                |              | 3,120,000.00                 | 1,500,000.00      | -51.9%                |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Support Salaries                                 |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                     |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                   |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                                 |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                      |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                       |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated   |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OPEB, Active Employees  |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits   |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                              |                   |                       |
| Books and Other Reference Materials   |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies  |                | 4300         | 165,117.00                   | 21,600.00         | -86.9%                |
| Noncapitalized Equipment  |                | 4400         | 313,694.00                   | 516,830.00        | 64.8%                 |
| TOTAL, BOOKS AND SUPPLIES   |                |              | 478,811.00                   | 538,430.00        | 12.5%                 |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences  |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services  |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 6,455,396.00                 | 490,800.00        | -92.4%                |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund   |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 143,066.00                   | 252,745.00        | 76.7%                 |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 6,598,462.00                 | 743,545.00        | -88.7%                |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Land  |                | 6100         | 238,073.00                   | 1,555,628.00      | 553.4%                |
| Land Improvements   |                | 6170         | 15,146.00                    | 61,458.00         | 305.8%                |
| Buildings and Improvements of Buildings   |                | 6200         | 35,857,514.00                | 87,210,820.00     | 143.2%                |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 416,658.00                   | 843,100.00        | 102.3%                |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY   |                |              | 36,527,391.00                | 89,671,006.00     | 145.5%                |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| Other Transfers Out   |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues  |                |              |                              |                   |                       |
| To Districts or Charter Schools   |                | 7211         | 0.00                         | 0.00              | 0.0%                  |
| To County Offices   |                | 7212         | 0.00                         | 0.00              | 0.0%                  |
| To JPAs   |                | 7213         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal  |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES   |                |              | 43,604,664.00                | 90,952,981.00     | 108.6%                |
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                              |                   |                       |
| From: General Fund/CSSF   |                | 8912         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In   |                | 8919         | 50,203,013.00                | 500,000.00        | -99.0%                |
| (a) TOTAL, INTERFUND TRANSFERS IN   |                |              | 50,203,013.00                | 500,000.00        | -99.0%                |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                              |                   |                       |
| To: General Fund/CSSF   |                | 7612         | 0.00                         | 0.00              | 0.0%                  |
| To: State School Building Fund/County School Facilities Fund                    |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out  |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Proceeds  |                |              |                              |                   |                       |
| Proceeds from Disposal of Capital Assets  |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs                                 |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds   |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation                                     |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases  |                | 8972         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Proceeds from Lease Revenue Bonds                       |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs                                    |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                             |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs         |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 50,203,013.00                | 500,000.00        | -99.0%                |

| Description   | Function Codes | Object Codes     | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799        | 3,120,000.00                 | 1,500,000.00      | -51.9%                |
| 5) TOTAL, REVENUES  |                |                  | 3,120,000.00                 | 1,500,000.00      | -51.9%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 1) Instruction  | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services   | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services   | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services   | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services   | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise   | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration   | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services   | 8000-8999      |                  | 43,579,664.00                | 90,927,981.00     | 108.6%                |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 25,000.00                    | 25,000.00         | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |                  | 43,604,664.00                | 90,952,981.00     | 108.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | (40,484,664.00)              | (89,452,981.00)   | 121.0%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 1) Interfund Transfers  |                |                  |                              |                   |                       |
| a) Transfers In   |                | 8900-8929        | 50,203,013.00                | 500,000.00        | -99.0%                |
| b) Transfers Out  |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                  |                              |                   |                       |
| a) Sources  |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                  | 50,203,013.00                | 500,000.00        | -99.0%                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | 9,718,349.00                 | (88,952,981.00)   | -1,015.3%             |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 79,234,632.00                | 88,952,981.00     | 12.3%                 |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 79,234,632.00                | 88,952,981.00     | 12.3%                 |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 79,234,632.00                | 88,952,981.00     | 12.3%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 88,952,981.00                | 0.00              | -100.0%               |
| Components of Ending Fund Balance   |                |                  |                              |                   |                       |
| a) Nonspendable   |                |                  |                              |                   |                       |
| Revolving Cash  |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740             | 0.00                         | 0.00              | 0.0%                  |
| c) Committed  |                |                  |                              |                   |                       |
| Stabilization Arrangements  |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)  |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)  |                | 9780             | 88,952,981.00                | 0.00              | -100.0%               |
| e) Unassigned/Unappropriated  |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790             | 0.00                         | 0.00              | 0.0%                  |



Newport-Mesa Unified  
Orange County

Budget, July 1  
Special Reserve Fund for Capital Outlay Projects  
Exhibit: Restricted Balance Detail

30 66597 0000000  
Form 40  
G8BRJPPX2G(2025-26)

| Resource                  | Description | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

| Description   | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 17,062,087.00                | 19,829,734.00     | 16.2%                 |
| 5) TOTAL, REVENUES  |                |                         | 17,062,087.00                | 19,829,734.00     | 16.2%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 16,695,455.00                | 17,426,758.00     | 4.4%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 16,695,455.00                | 17,426,758.00     | 4.4%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 366,632.00                   | 2,402,976.00      | 555.4%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 366,632.00                   | 2,402,976.00      | 555.4%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 15,693,486.00                | 16,060,118.00     | 2.3%                  |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 15,693,486.00                | 16,060,118.00     | 2.3%                  |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 15,693,486.00                | 16,060,118.00     | 2.3%                  |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 16,060,118.00                | 18,463,094.00     | 15.0%                 |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 16,060,118.00                | 18,463,094.00     | 15.0%                 |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                     |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                             |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                    |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                    |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                    |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable  |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                   |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                          |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                      |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                              |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                      |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue  |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                      |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                           |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                      |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)        |                |              | 0.00                         |                   |                       |
| <b>FEDERAL REVENUE</b>                                     |                |              |                              |                   |                       |
| All Other Federal Revenue                                  |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                 |                |              |                              |                   |                       |
| Tax Relief Subventions                                     |                |              |                              |                   |                       |
| Voted Indebtedness Levies                                  |                |              |                              |                   |                       |
| Homeowners' Exemptions                                     |                | 8571         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu Taxes                            |                | 8572         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                 |                |              |                              |                   |                       |
| Other Local Revenue  |                |              |                              |                   |                       |
| County and District Taxes                                  |                |              |                              |                   |                       |
| Voted Indebtedness Levies                                  |                |              |                              |                   |                       |
| Secured Roll   |                | 8611         | 16,632,215.00                | 19,399,862.00     | 16.6%                 |
| Unsecured Roll   |                | 8612         | 0.00                         | 0.00              | 0.0%                  |
| Prior Years' Taxes   |                | 8613         | 384,264.00                   | 384,264.00        | 0.0%                  |
| Supplemental Taxes   |                | 8614         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from Delinquent Non-LCFF Taxes      |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 45,608.00                    | 45,608.00         | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments   |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue                                    |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                     |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                 |                |              | 17,062,087.00                | 19,829,734.00     | 16.2%                 |
| TOTAL, REVENUES  |                |              | 17,062,087.00                | 19,829,734.00     | 16.2%                 |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              |                              |                   |                       |
| Debt Service   |                |              |                              |                   |                       |
| Bond Redemptions   |                | 7433         | 9,474,891.00                 | 10,206,194.00     | 7.7%                  |
| Bond Interest and Other Service Charges                    |                | 7434         | 7,220,564.00                 | 7,220,564.00      | 0.0%                  |
| Debt Service - Interest                                    |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                             |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) |                |              | 16,695,455.00                | 17,426,758.00     | 4.4%                  |
| TOTAL, EXPENDITURES  |                |              | 16,695,455.00                | 17,426,758.00     | 4.4%                  |
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                    |                | 8919         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| (a) TOTAL, INTERFUND TRANSFERS IN                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                          |                |              |                              |                   |                       |
| To: General Fund  |                | 7614         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                               |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                             |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs         |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description   | Function Codes | Object Codes     | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799        | 17,062,087.00                | 19,829,734.00     | 16.2%                 |
| 5) TOTAL, REVENUES  |                |                  | 17,062,087.00                | 19,829,734.00     | 16.2%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 1) Instruction  | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services   | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services   | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services   | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services   | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise   | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration   | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services   | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 16,695,455.00                | 17,426,758.00     | 4.4%                  |
| 10) TOTAL, EXPENDITURES   |                |                  | 16,695,455.00                | 17,426,758.00     | 4.4%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | 366,632.00                   | 2,402,976.00      | 555.4%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 1) Interfund Transfers  |                |                  |                              |                   |                       |
| a) Transfers In   |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                  |                              |                   |                       |
| a) Sources  |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | 366,632.00                   | 2,402,976.00      | 555.4%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 15,693,486.00                | 16,060,118.00     | 2.3%                  |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 15,693,486.00                | 16,060,118.00     | 2.3%                  |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 15,693,486.00                | 16,060,118.00     | 2.3%                  |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 16,060,118.00                | 18,463,094.00     | 15.0%                 |
| Components of Ending Fund Balance   |                |                  |                              |                   |                       |
| a) Nonspendable   |                |                  |                              |                   |                       |
| Revolving Cash  |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740             | 16,060,118.00                | 18,463,094.00     | 15.0%                 |
| c) Committed  |                |                  |                              |                   |                       |
| Stabilization Arrangements  |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)  |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)  |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

Newport-Mesa Unified  
Orange County

Budget, July 1  
Bond Interest and Redemption Fund  
Exhibit: Restricted Balance Detail

30 66597 0000000  
Form 51  
G8BRJPPX2G(2025-26)

| Resource                  | Description            | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 9010                      | Other Restricted Local | 16,060,118.00                   | 18,463,094.00     |
| Total, Restricted Balance |                        | 16,060,118.00                   | 18,463,094.00     |

| Description   | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 3,703,921.00                 | 3,703,400.00      | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 3,703,921.00                 | 3,703,400.00      | 0.0%                  |
| <b>B. EXPENSES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 119,596.00                   | 119,596.00        | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 65,485.00                    | 63,787.00         | -2.6%                 |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 3,424,544.00                 | 3,527,197.00      | 3.0%                  |
| 6) Depreciation and Amortization  |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENSES  |                |                         | 3,609,625.00                 | 3,710,580.00      | 2.8%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 94,296.00                    | (7,180.00)        | -107.6%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>  |                |                         | 94,296.00                    | (7,180.00)        | -107.6%               |
| <b>F. NET POSITION</b>  |                |                         |                              |                   |                       |
| 1) Beginning Net Position   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 3,275,612.00                 | 3,369,908.00      | 2.9%                  |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 3,275,612.00                 | 3,369,908.00      | 2.9%                  |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)  |                |                         | 3,275,612.00                 | 3,369,908.00      | 2.9%                  |
| 2) Ending Net Position, June 30 (E + F1e)   |                |                         | 3,369,908.00                 | 3,362,728.00      | -0.2%                 |
| Components of Ending Net Position   |                |                         |                              |                   |                       |
| a) Net Investment in Capital Assets   |                | 9796                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted Net Position  |                | 9797                    | 0.00                         | 0.00              | 0.0%                  |
| c) Unrestricted Net Position  |                | 9790                    | 3,369,908.00                 | 3,362,728.00      | -0.2%                 |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |
| 2) Investments  |                | 9150                    | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200                    | 0.00                         |                   |                       |
| 4) Due from Grantor Government  |                | 9290                    | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310                    | 0.00                         |                   |                       |
| 6) Stores   |                | 9320                    | 0.00                         |                   |                       |
| 7) Prepaid Expenditures   |                | 9330                    | 0.00                         |                   |                       |
| 8) Other Current Assets   |                | 9340                    | 0.00                         |                   |                       |
| 9) Lease Receivable   |                | 9380                    | 0.00                         |                   |                       |
| 10) Fixed Assets  |                |                         |                              |                   |                       |
| a) Land   |                | 9410                    | 0.00                         |                   |                       |
| b) Land Improvements  |                | 9420                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| c) Accumulated Depreciation - Land Improvements          |                | 9425         | 0.00                         |                   |                       |
| d) Buildings   |                | 9430         | 0.00                         |                   |                       |
| e) Accumulated Depreciation - Buildings                  |                | 9435         | 0.00                         |                   |                       |
| f) Equipment   |                | 9440         | 0.00                         |                   |                       |
| g) Accumulated Depreciation - Equipment                  |                | 9445         | 0.00                         |                   |                       |
| h) Work in Progress                                      |                | 9450         | 0.00                         |                   |                       |
| i) Lease Assets  |                | 9460         | 0.00                         |                   |                       |
| j) Accumulated Amortization-Lease Assets                 |                | 9465         | 0.00                         |                   |                       |
| k) Subscription Assets                                   |                | 9470         | 0.00                         |                   |                       |
| l) Accumulated Amortization-Subscription Assets          |                | 9475         | 0.00                         |                   |                       |
| 11) TOTAL, ASSETS  |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 0.00                         |                   |                       |
| 6) Long-Term Liabilities                                 |                |              |                              |                   |                       |
| a) Subscription Liability                                |                | 9660         | 0.00                         |                   |                       |
| b) Net Pension Liability                                 |                | 9663         | 0.00                         |                   |                       |
| c) Total/Net OPEB Liability                              |                | 9664         | 0.00                         |                   |                       |
| d) Compensated Absences                                  |                | 9665         | 0.00                         |                   |                       |
| e) COPs Payable  |                | 9666         | 0.00                         |                   |                       |
| f) Leases Payable  |                | 9667         | 0.00                         |                   |                       |
| g) Lease Revenue Bonds Payable                           |                | 9668         | 0.00                         |                   |                       |
| h) Other General Long-Term Liabilities                   |                | 9669         | 0.00                         |                   |                       |
| 7) TOTAL, LIABILITIES                                    |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. NET POSITION</b>                                   |                |              |                              |                   |                       |
| Net Position, June 30 (G11 + H2) - (I7 + J2)             |                |              | 0.00                         |                   |                       |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| STRS On-Behalf Pension Contributions                     | 7690           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  | All Other      | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 603,400.00                   | 603,400.00        | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| In-District Premiums/                                    |                |              |                              |                   |                       |
| Contributions  |                | 8674         | 3,100,000.00                 | 3,100,000.00      | 0.0%                  |
| All Other Fees and Contracts                             |                | 8689         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 521.00                       | 0.00              | -100.0%               |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 3,703,921.00                 | 3,703,400.00      | 0.0%                  |
| TOTAL, REVENUES  |                |              | 3,703,921.00                 | 3,703,400.00      | 0.0%                  |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| Certificated Pupil Support Salaries                      |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| Classified Support Salaries                              |                | 2200         | 0.00                         | 0.00              | 0.0%                  |



| Description   | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Classified Supervisors' and Administrators' Salaries      |                | 2300         | 119,596.00                   | 119,596.00        | 0.0%                  |
| Clerical, Technical and Office Salaries                   |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                 |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                |                |              | 119,596.00                   | 119,596.00        | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                  |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 32,351.00                    | 32,064.00         | -0.9%                 |
| OASDI/Medicare/Alternative                                |                | 3301-3302    | 9,149.00                     | 9,149.00          | 0.0%                  |
| Health and Welfare Benefits                               |                | 3401-3402    | 20,201.00                    | 20,201.00         | 0.0%                  |
| Unemployment Insurance                                    |                | 3501-3502    | 60.00                        | 60.00             | 0.0%                  |
| Workers' Compensation                                     |                | 3601-3602    | 1,280.00                     | 981.00            | -23.4%                |
| OPEB, Allocated   |                | 3701-3702    | 2,444.00                     | 1,332.00          | -45.5%                |
| OPEB, Active Employees                                    |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                   |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                  |                |              | 65,485.00                    | 63,787.00         | -2.6%                 |
| <b>BOOKS AND SUPPLIES</b>                                 |                |              |                              |                   |                       |
| Books and Other Reference Materials                       |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                    |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment                                  |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>              |                |              |                              |                   |                       |
| Subagreements for Services                                |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                    |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Dues and Memberships                                      |                | 5300         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 312,000.00                   | 299,272.00        | -4.1%                 |
| Operations and Housekeeping Services                      |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                     |                | 5750         | 489.00                       | 400.00            | -18.2%                |
| Professional/Consulting Services and                      |                |              |                              |                   |                       |
| Operating Expenditures                                    |                | 5800         | 3,112,055.00                 | 3,227,525.00      | 3.7%                  |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES              |                |              | 3,424,544.00                 | 3,527,197.00      | 3.0%                  |
| <b>DEPRECIATION AND AMORTIZATION</b>                      |                |              |                              |                   |                       |
| Depreciation Expense                                      |                | 6900         | 0.00                         | 0.00              | 0.0%                  |
| Amortization Expense-Lease Assets                         |                | 6910         | 0.00                         | 0.00              | 0.0%                  |
| Amortization Expense-Subscription Assets                  |                | 6920         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, DEPRECIATION AND AMORTIZATION                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENSES   |                |              | 3,609,625.00                 | 3,710,580.00      | 2.8%                  |
| <b>INTERFUND TRANSFERS</b>                                |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                             |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                   |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                            |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                  |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                 |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs           |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs           |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                      |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                  |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                    |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| (a - b + c - d + e)                                       |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes     | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799        | 3,703,921.00                 | 3,703,400.00      | 0.0%                  |
| 5) TOTAL, REVENUES   |                |                  | 3,703,921.00                 | 3,703,400.00      | 0.0%                  |
| <b>B. EXPENSES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                  | 3,609,625.00                 | 3,710,580.00      | 2.8%                  |
| 7) General Administration  | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENSES  |                |                  | 3,609,625.00                 | 3,710,580.00      | 2.8%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 94,296.00                    | (7,180.00)        | -107.6%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 1) Interfund Transfers   |                |                  |                              |                   |                       |
| a) Transfers In  |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                  |                              |                   |                       |
| a) Sources   |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>   |                |                  | 94,296.00                    | (7,180.00)        | -107.6%               |
| <b>F. NET POSITION</b>   |                |                  |                              |                   |                       |
| 1) Beginning Net Position  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 3,275,612.00                 | 3,369,908.00      | 2.9%                  |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 3,275,612.00                 | 3,369,908.00      | 2.9%                  |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)   |                |                  | 3,275,612.00                 | 3,369,908.00      | 2.9%                  |
| 2) Ending Net Position, June 30 (E + F1e)  |                |                  | 3,369,908.00                 | 3,362,728.00      | -0.2%                 |
| Components of Ending Net Position  |                |                  |                              |                   |                       |
| a) Net Investment in Capital Assets  |                | 9796             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted Net Position   |                | 9797             | 0.00                         | 0.00              | 0.0%                  |
| c) Unrestricted Net Position   |                | 9790             | 3,369,908.00                 | 3,362,728.00      | -0.2%                 |

Newport-Mesa Unified  
Orange County

Budget, July 1  
Self-Insurance Fund  
Exhibit: Restricted Net Position Detail

30 66597 0000000  
Form 67  
G8BRJPPX2G(2025-26)

| Resource                       | Description | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Budget |
|--------------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Net Position |             | 0.00                            | 0.00              |

| Description   | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 2,940,000.00                 | 2,940,000.00      | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 2,940,000.00                 | 2,940,000.00      | 0.0%                  |
| <b>B. EXPENSES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Depreciation and Amortization  |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENSES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 2,940,000.00                 | 2,940,000.00      | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>  |                |                         | 2,940,000.00                 | 2,940,000.00      | 0.0%                  |
| <b>F. NET POSITION</b>  |                |                         |                              |                   |                       |
| 1) Beginning Net Position   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 15,404,000.00                | 18,344,000.00     | 19.1%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 15,404,000.00                | 18,344,000.00     | 19.1%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)  |                |                         | 15,404,000.00                | 18,344,000.00     | 19.1%                 |
| 2) Ending Net Position, June 30 (E + F1e)   |                |                         | 18,344,000.00                | 21,284,000.00     | 16.0%                 |
| Components of Ending Net Position   |                |                         |                              |                   |                       |
| a) Net Investment in Capital Assets   |                | 9796                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted Net Position  |                | 9797                    | 0.00                         | 0.00              | 0.0%                  |
| c) Unrestricted Net Position  |                | 9790                    | 18,344,000.00                | 21,284,000.00     | 16.0%                 |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |
| 2) Investments  |                | 9150                    | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200                    | 0.00                         |                   |                       |
| 4) Due from Grantor Government  |                | 9290                    | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310                    | 0.00                         |                   |                       |
| 6) Stores   |                | 9320                    | 0.00                         |                   |                       |
| 7) Prepaid Expenditures   |                | 9330                    | 0.00                         |                   |                       |
| 8) Other Current Assets   |                | 9340                    | 0.00                         |                   |                       |
| 9) Lease Receivable   |                | 9380                    | 0.00                         |                   |                       |
| 10) Fixed Assets  |                | 9400                    |                              |                   |                       |
| 11) TOTAL, ASSETS   |                |                         | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>  |                |                         |                              |                   |                       |

| Description  | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 0.00                         |                   |                       |
| 6) Long-Term Liabilities                                 |                |              |                              |                   |                       |
| b) Net Pension Liability                                 |                | 9663         | 0.00                         |                   |                       |
| c) Total/Net OPEB Liability                              |                | 9664         | 0.00                         |                   |                       |
| d) Compensated Absences                                  |                | 9665         | 0.00                         |                   |                       |
| e) COPs Payable  |                | 9666         | 0.00                         |                   |                       |
| f) Leases Payable  |                | 9667         | 0.00                         |                   |                       |
| g) Lease Revenue Bonds Payable                           |                | 9668         | 0.00                         |                   |                       |
| h) Other General Long-Term Liabilities                   |                | 9669         | 0.00                         |                   |                       |
| 7) TOTAL, LIABILITIES                                    |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. NET POSITION</b>                                   |                |              |                              |                   |                       |
| Net Position, June 30 (G11 + H2) - (I7 + J2)             |                |              | 0.00                         |                   |                       |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Interest   |                | 8660         | 340,000.00                   | 340,000.00        | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| In-District Premiums/                                    |                |              |                              |                   |                       |
| Contributions  |                | 8674         | 2,600,000.00                 | 2,600,000.00      | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 2,940,000.00                 | 2,940,000.00      | 0.0%                  |
| TOTAL, REVENUES  |                |              | 2,940,000.00                 | 2,940,000.00      | 0.0%                  |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>             |                |              |                              |                   |                       |
| Subagreements for Services                               |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and                     |                |              |                              |                   |                       |
| Operating Expenditures                                   |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES             |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENSES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS</b>                               |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                            |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                  |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs          |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                              |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs          |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                     |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                 |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                   |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES                      |                |              |                              |                   |                       |
| (a + c - d + e)  |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes     | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799        | 2,940,000.00                 | 2,940,000.00      | 0.0%                  |
| 5) TOTAL, REVENUES   |                |                  | 2,940,000.00                 | 2,940,000.00      | 0.0%                  |
| <b>B. EXPENSES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENSES  |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 2,940,000.00                 | 2,940,000.00      | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 1) Interfund Transfers   |                |                  |                              |                   |                       |
| a) Transfers In  |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                  |                              |                   |                       |
| a) Sources   |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>   |                |                  | 2,940,000.00                 | 2,940,000.00      | 0.0%                  |
| <b>F. NET POSITION</b>   |                |                  |                              |                   |                       |
| 1) Beginning Net Position  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 15,404,000.00                | 18,344,000.00     | 19.1%                 |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 15,404,000.00                | 18,344,000.00     | 19.1%                 |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)   |                |                  | 15,404,000.00                | 18,344,000.00     | 19.1%                 |
| 2) Ending Net Position, June 30 (E + F1e)  |                |                  | 18,344,000.00                | 21,284,000.00     | 16.0%                 |
| Components of Ending Net Position  |                |                  |                              |                   |                       |
| a) Net Investment in Capital Assets  |                | 9796             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted Net Position   |                | 9797             | 0.00                         | 0.00              | 0.0%                  |
| c) Unrestricted Net Position   |                | 9790             | 18,344,000.00                | 21,284,000.00     | 16.0%                 |

Newport-Mesa Unified  
Orange County

Budget, July 1  
Retiree Benefit Fund  
Exhibit: Restricted Net Position Detail

30 66597 0000000  
Form 71  
G8BRJPPX2G(2025-26)

| Resource                       | Description | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Budget |
|--------------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Net Position |             | 0.00                            | 0.00              |

| Description  | 2024-25 Estimated Actuals |            |            | 2025-26 Budget    |                      |                      |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|  | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>A. DISTRICT</b>   |                           |            |            |                   |                      |                      |
| <b>1. Total District Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)  | 16,524.34                 | 16,508.07  | 16,786.54  | 16,505.39         | 16,457.52            | 16,592.79            |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) |                           |            |            |                   |                      |                      |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)                               |                           |            |            |                   |                      |                      |
| <b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>   | 16,524.34                 | 16,508.07  | 16,786.54  | 16,505.39         | 16,457.52            | 16,592.79            |
| <b>5. District Funded County Program ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Community Schools  | 17.74                     | 17.74      | 17.74      | 17.74             | 17.74                | 17.74                |
| b. Special Education-Special Day Class   | 12.43                     | 12.43      | 12.43      | 12.43             | 12.43                | 12.43                |
| c. Special Education-NPS/LCI   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| d. Special Education Extended Year   | 1.27                      | 1.27       | 1.27       | 1.27              | 1.27                 | 1.27                 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools   |                           |            |            |                   |                      |                      |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]   |                           |            |            |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>   | 31.44                     | 31.44      | 31.44      | 31.44             | 31.44                | 31.44                |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>   | 16,555.78                 | 16,539.51  | 16,817.98  | 16,536.83         | 16,488.96            | 16,624.23            |
| <b>7. Adults in Correctional Facilities</b>  |                           |            |            |                   |                      |                      |
| <b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>  |                           |            |            |                   |                      |                      |



| Description  | 2024-25 Estimated Actuals |            |            | 2025-26 Budget    |                      |                      |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|  | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>B. COUNTY OFFICE OF EDUCATION</b>   |                           |            |            |                   |                      |                      |
| <b>1. County Program Alternative Education Grant ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils  |                           |            |            |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps  |                           |            |            |                   |                      |                      |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]                      |                           |            |            |                   |                      |                      |
| <b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>                               | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>2. District Funded County Program ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Community Schools  |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class   |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI   |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year   |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools |                           |            |            |                   |                      |                      |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]   |                           |            |            |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>                                     | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>4. Adults in Correctional Facilities</b>  |                           |            |            |                   |                      |                      |
| <b>5. County Operations Grant ADA</b>  |                           |            |            |                   |                      |                      |
| <b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>                                |                           |            |            |                   |                      |                      |

| Description   | 2024-25 Estimated Actuals |            |            | 2025-26 Budget    |                      |                      |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|   | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>C. CHARTER SCHOOL ADA</b>  |                           |            |            |                   |                      |                      |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. |                           |            |            |                   |                      |                      |
| Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.    |                           |            |            |                   |                      |                      |
| <b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>  |                           |            |            |                   |                      |                      |
| <b>1. Total Charter School Regular ADA</b>  |                           |            |            |                   |                      |                      |
| <b>2. Charter School County Program Alternative Education ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils   |                           |            |            |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps   |                           |            |            |                   |                      |                      |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]   |                           |            |            |                   |                      |                      |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>3. Charter School Funded County Program ADA</b>  |                           |            |            |                   |                      |                      |
| a. County Community Schools   |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class  |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI  |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year  |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools                                |                           |            |            |                   |                      |                      |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>   |                           |            |            |                   |                      |                      |
| <b>5. Total Charter School Regular ADA</b>  |                           |            |            |                   |                      |                      |
| <b>6. Charter School County Program Alternative Education ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils   |                           |            |            |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps   |                           |            |            |                   |                      |                      |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]   |                           |            |            |                   |                      |                      |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>7. Charter School Funded County Program ADA</b>  |                           |            |            |                   |                      |                      |
| a. County Community Schools   |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class  |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI  |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year  |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools                                |                           |            |            |                   |                      |                      |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |

|   | Unaudited<br>Balance July 1 | Audit<br>Adjustments/<br>Restatements | Audited<br>Balance<br>July 1 | Increases | Decreases | Ending<br>Balance<br>June 30 |
|---|-----------------------------|---------------------------------------|------------------------------|-----------|-----------|------------------------------|
| <b>Governmental Activities:</b>   |                             |                                       |                              |           |           |                              |
| Capital assets not being depreciated:   |                             |                                       |                              |           |           |                              |
| Land  | 21,548,962.85               |                                       | 21,548,962.85                |           |           | 21,548,962.85                |
| Work in Progress  | 55,752,072.00               | 13,206,236.00                         | 68,958,308.00                |           |           | 68,958,308.00                |
| Total capital assets not being depreciated  | 77,301,034.85               | 13,206,236.00                         | 90,507,270.85                | 0.00      | 0.00      | 90,507,270.85                |
| Capital assets being depreciated:   |                             |                                       |                              |           |           |                              |
| Land Improvements   | 113,087,320.99              | (12,397,792.00)                       | 100,689,528.99               |           |           | 100,689,528.99               |
| Buildings   | 511,677,285.63              | (12,811.00)                           | 511,664,474.63               |           |           | 511,664,474.63               |
| Equipment   | 37,105,646.77               | (1,574,493.00)                        | 35,531,153.77                |           |           | 35,531,153.77                |
| Total capital assets being depreciated  | 661,870,253.39              | (13,985,096.00)                       | 647,885,157.39               | 0.00      | 0.00      | 647,885,157.39               |
| Accumulated Depreciation for:   |                             |                                       |                              |           |           |                              |
| Land Improvements   | (43,607,850.17)             |                                       | (43,607,850.17)              |           |           | (43,607,850.17)              |
| Buildings   | (340,178,612.85)            | (461,660.00)                          | (340,640,272.85)             |           |           | (340,640,272.85)             |
| Equipment   | (22,710,756.09)             | 794,951.00                            | (21,915,805.09)              |           |           | (21,915,805.09)              |
| Total accumulated depreciation  | (406,497,219.11)            | 333,291.00                            | (406,163,928.11)             | 0.00      | 0.00      | (406,163,928.11)             |
| Total capital assets being depreciated, net excluding lease and subscription assets | 255,373,034.28              | (13,651,805.00)                       | 241,721,229.28               | 0.00      | 0.00      | 241,721,229.28               |
| Lease Assets  |                             |                                       | 0.00                         |           |           | 0.00                         |
| Accumulated amortization for lease assets   |                             |                                       | 0.00                         |           |           | 0.00                         |
| Total lease assets, net   | 0.00                        | 0.00                                  | 0.00                         | 0.00      | 0.00      | 0.00                         |
| Subscription Assets   |                             |                                       | 0.00                         |           |           | 0.00                         |
| Accumulated amortization for subscription assets                                    |                             |                                       | 0.00                         |           |           | 0.00                         |
| Total subscription assets, net  | 0.00                        | 0.00                                  | 0.00                         | 0.00      | 0.00      | 0.00                         |
| Governmental activity capital assets, net   | 332,674,069.13              | (445,569.00)                          | 332,228,500.13               | 0.00      | 0.00      | 332,228,500.13               |
| <b>Business-Type Activities:</b>  |                             |                                       |                              |           |           |                              |
| Capital assets not being depreciated:   |                             |                                       |                              |           |           |                              |
| Land  |                             |                                       | 0.00                         |           |           | 0.00                         |
| Work in Progress  |                             |                                       | 0.00                         |           |           | 0.00                         |
| Total capital assets not being depreciated  | 0.00                        | 0.00                                  | 0.00                         | 0.00      | 0.00      | 0.00                         |
| Capital assets being depreciated:   |                             |                                       |                              |           |           |                              |
| Land Improvements   |                             |                                       | 0.00                         |           |           | 0.00                         |
| Buildings   |                             |                                       | 0.00                         |           |           | 0.00                         |
| Equipment   |                             |                                       | 0.00                         |           |           | 0.00                         |
| Total capital assets being depreciated  | 0.00                        | 0.00                                  | 0.00                         | 0.00      | 0.00      | 0.00                         |
| Accumulated Depreciation for:   |                             |                                       |                              |           |           |                              |
| Land Improvements   |                             |                                       | 0.00                         |           |           | 0.00                         |
| Buildings   |                             |                                       | 0.00                         |           |           | 0.00                         |
| Equipment   |                             |                                       | 0.00                         |           |           | 0.00                         |
| Total accumulated depreciation  | 0.00                        | 0.00                                  | 0.00                         | 0.00      | 0.00      | 0.00                         |
| Total capital assets being depreciated, net excluding lease and subscription assets | 0.00                        | 0.00                                  | 0.00                         | 0.00      | 0.00      | 0.00                         |
| Lease Assets  |                             |                                       | 0.00                         |           |           | 0.00                         |
| Accumulated amortization for lease assets   |                             |                                       | 0.00                         |           |           | 0.00                         |
| Total lease assets, net   | 0.00                        | 0.00                                  | 0.00                         | 0.00      | 0.00      | 0.00                         |
| Subscription Assets   |                             |                                       | 0.00                         |           |           | 0.00                         |
| Accumulated amortization for subscription assets                                    |                             |                                       | 0.00                         |           |           | 0.00                         |
| Total subscription assets, net  | 0.00                        | 0.00                                  | 0.00                         | 0.00      | 0.00      | 0.00                         |
| Business-type activity capital assets, net  | 0.00                        | 0.00                                  | 0.00                         | 0.00      | 0.00      | 0.00                         |

| Description                     | Object    | Beginning Balances (Ref. Only) | July           | August         | September     | October       | November      | December       | January        | February       |
|---------------------------------|-----------|--------------------------------|----------------|----------------|---------------|---------------|---------------|----------------|----------------|----------------|
| ESTIMATES THROUGH THE MONTH OF: |           |                                | JUNE           |                |               |               |               |                |                |                |
| A. BEGINNING CASH               |           |                                | 122,313,625.12 | 107,348,861.21 | 67,917,530.22 | 54,958,823.39 | 22,240,415.11 | 29,115,822.19  | 104,938,901.76 | 104,029,211.19 |
| B. RECEIPTS                     |           |                                |                |                |               |               |               |                |                |                |
| LCFF Sources                    |           |                                |                |                |               |               |               |                |                |                |
| Principal Apportionment         | 8010-8019 |                                | 385,890.47     | 385,890.47     | 1,555,511.72  | 694,602.85    | 694,602.85    | 1,555,510.75   | 694,602.85     | 661,138.65     |
| Property Taxes                  | 8020-8079 |                                | 5,684,086.33   | 0.00           | 6,120,459.47  | 0.00          | 68,406,444.61 | 100,203,192.49 | 46,009,241.39  | 0.00           |
| Miscellaneous Funds             | 8080-8099 |                                | 186,420.00     | 0.00           | 0.00          | 0.00          | 0.00          | (623,457.00)   | 0.00           | (115,501.00)   |
| Federal Revenue                 | 8100-8299 |                                | 995,013.37     | .99            | 522,106.25    | 203,088.99    | 955,731.96    | 0.00           | 1,348,833.86   | 217,657.31     |
| Other State Revenue             | 8300-8599 |                                | 3,310,672.45   | 1,748,774.51   | 3,788,901.10  | 2,917,243.38  | 4,072,821.64  | 4,386,328.00   | 4,189,071.49   | 3,489,718.90   |
| Other Local Revenue             | 8600-8799 |                                | 684,238.75     | 884,579.96     | 1,199,902.54  | 1,383,052.28  | 789,227.36    | 1,295,395.11   | 1,241,622.00   | 2,737,599.94   |
| Interfund Transfers In          | 8900-8929 |                                | 0.00           | 0.00           | 0.00          | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           |
| All Other Financing Sources     | 8930-8979 |                                | 0.00           | 0.00           | 0.00          | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           |
| TOTAL RECEIPTS                  |           |                                | 11,246,321.37  | 3,019,245.93   | 13,186,881.08 | 5,197,987.50  | 74,918,828.42 | 106,816,969.35 | 53,483,371.59  | 6,990,613.80   |
| C. DISBURSEMENTS                |           |                                |                |                |               |               |               |                |                |                |
| Certificated Salaries           | 1000-1999 |                                | 1,584,714.57   | 15,709,296.42  | 15,839,381.08 | 17,479,643.90 | 19,783,422.83 | 264,532.27     | 34,545,864.33  | 17,479,462.35  |
| Classified Salaries             | 2000-2999 |                                | (654,351.07)   | 4,560,771.27   | 4,726,705.44  | 6,908,623.53  | 7,479,720.78  | 8,755,828.21   | 7,670,299.74   | 7,675,388.26   |
| Employee Benefits               | 3000-3999 |                                | 3,972,192.10   | 7,143,966.74   | 9,404,235.36  | 10,401,656.36 | 10,115,734.17 | 11,242,387.03  | 11,688,311.16  | 10,694,150.99  |
| Books and Supplies              | 4000-4999 |                                | 144,179.37     | 4,915,033.83   | 4,400,849.34  | 1,217,819.62  | 887,519.19    | 3,554,009.91   | 1,704,149.08   | 850,179.28     |
| Services                        | 5000-5999 |                                | (1,238,343.98) | 10,191,436.93  | 6,872,065.65  | 3,054,132.89  | 3,022,834.76  | 5,904,781.88   | 5,275,425.19   | 3,511,709.79   |
| Capital Outlay                  | 6000-6999 |                                | (342,989.96)   | 74,044.64      | 375,251.11    | 144,320.97    | 97,171.74     | 690,756.35     | 209,565.18     | 226,889.97     |
| Other Outgo                     | 7000-7499 |                                | 21,811.21      | 21,811.21      | 333,482.62    | 453,866.45    | 139,028.32    | 463,465.78     | 422,821.78     | 179,886.06     |
| Interfund Transfers Out         | 7600-7629 |                                | 0.00           | 0.00           | 0.00          | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           |

| Description  | Object    | Beginning<br>Balances<br>(Ref. Only) | July            | August          | September       | October         | November        | December       | January        | February        |
|--|-----------|--------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|----------------|-----------------|
| All Other Financing Uses                           | 7630-7699 |                                      | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00           | 0.00           | 0.00            |
| TOTAL DISBURSEMENTS                                |           |                                      | 3,487,212.24    | 42,616,361.04   | 41,951,970.60   | 39,660,063.72   | 41,525,431.79   | 30,875,761.43  | 61,516,436.46  | 40,617,666.70   |
| D. BALANCE SHEET ITEMS                             |           |                                      |                 |                 |                 |                 |                 |                |                |                 |
| <u>Assets and Deferred Outflows</u>                |           |                                      |                 |                 |                 |                 |                 |                |                |                 |
| Cash Not In Treasury                               | 9111-9199 | 5,474,941.75                         | (3,082,403.63)  | 3,068,116.46    | (3,387,002.46)  | 2,903,719.56    | (1,427,117.88)  | (1,655,728.88) | 3,157,771.21   | (1,734,110.63)  |
| Accounts Receivable                                | 9200-9299 | 14,224,237.45                        | 3,606,970.14    | 74,410.43       | 1,477,716.71    | 2,244,870.97    | 1,039,170.96    | 1,955,657.91   | 2,671,353.95   | (92,442.14)     |
| Due From Other Funds                               | 9310      | 21,231,747.20                        | 0.00            | (7,772.04)      | 20,188,346.85   | (6,914.30)      | (757,018.26)    | (654,707.10)   | 1,342,561.29   | 10,289.16       |
| Stores   | 9320      | 95,561.78                            | 8,239.10        | 28,671.44       | 3,485.29        | (9,337.74)      | (64,143.22)     | 19,186.06      | 15,750.24      | 31,586.03       |
| Prepaid Expenditures                               | 9330      | 49,461.75                            | 49,461.75       | 0.00            | 0.00            | 0.00            | 0.00            | 0.00           | 0.00           | 0.00            |
| Other Current Assets                               | 9340      | 0.00                                 | (618,626.08)    | (64,171.69)     | (131,446.93)    | (333,624.71)    | (3,180.53)      | (7,161.11)     | 2,487.61       | (5,377.51)      |
| Lease Receivable                                   | 9380      | 0.00                                 | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00           | 0.00           | 0.00            |
| Deferred Outflows of Resources                     | 9490      | 0.00                                 | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00           | 0.00           | 0.00            |
| SUBTOTAL   |           | 41,075,949.93                        | (36,358.72)     | 3,099,254.60    | 18,151,099.46   | 4,798,713.78    | (1,212,288.93)  | (342,753.12)   | 7,189,924.30   | (1,790,055.09)  |
| <u>Liabilities and Deferred Inflows</u>            |           |                                      |                 |                 |                 |                 |                 |                |                |                 |
| Accounts Payable                                   | 9500-9599 | 30,667,542.49                        | 20,047,616.91   | 2,933,470.48    | 45,143.77       | 3,059,236.84    | 110,904.56      | (30,180.83)    | 57,146.32      | 325,670.04      |
| Due To Other Funds                                 | 9610      | 45,426,181.23                        | 0.00            | 0.00            | 2,299,573.00    | (4,191.00)      | 25,194,796.06   | (194,443.94)   | 9,403.68       | (6,824.14)      |
| Current Loans                                      | 9640      | 0.00                                 | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00           | 0.00           | 0.00            |
| Unearned Revenues                                  | 9650      | 2,639,897.41                         | 2,639,897.41    | 0.00            | 0.00            | 0.00            | 0.00            | 0.00           | 0.00           | 0.00            |
| Deferred Inflows of Resources                      | 9690      | 0.00                                 | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00           | 0.00           | 0.00            |
| SUBTOTAL   |           | 78,733,621.13                        | 22,687,514.32   | 2,933,470.48    | 2,344,716.77    | 3,055,045.84    | 25,305,700.62   | (224,624.77)   | 66,550.00      | 318,845.90      |
| <u>Nonoperating</u>                                |           |                                      |                 |                 |                 |                 |                 |                |                |                 |
| Suspense Clearing                                  | 9910      |                                      |                 |                 |                 |                 |                 |                |                |                 |
| TOTAL BALANCE SHEET ITEMS                          |           | (37,657,671.20)                      | (22,723,873.04) | 165,784.12      | 15,806,382.69   | 1,743,667.94    | (26,517,989.55) | (118,128.35)   | 7,123,374.30   | (2,108,900.99)  |
| E. NET INCREASE/DECREASE (B - C + D)               |           |                                      | (14,964,763.91) | (39,431,330.99) | (12,958,706.83) | (32,718,408.28) | 6,875,407.08    | 75,823,079.57  | (909,690.57)   | (35,735,953.89) |
| F. ENDING CASH (A + E)                             |           |                                      | 107,348,861.21  | 67,917,530.22   | 54,958,823.39   | 22,240,415.11   | 29,115,822.19   | 104,938,901.76 | 104,029,211.19 | 68,293,257.30   |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |           |                                      |                 |                 |                 |                 |                 |                |                |                 |

| Description                     | Object    | March         | April          | May            | June           | Accruals | Adjustments | TOTAL          | BUDGET         |
|---------------------------------|-----------|---------------|----------------|----------------|----------------|----------|-------------|----------------|----------------|
| ESTIMATES THROUGH THE MONTH OF: |           | JUNE          |                |                |                |          |             |                |                |
| A. BEGINNING CASH               |           | 68,293,257.30 | 59,293,097.44  | 140,952,083.35 | 127,792,964.61 |          |             |                |                |
| B. RECEIPTS                     |           |               |                |                |                |          |             |                |                |
| LCFF Sources                    |           |               |                |                |                |          |             |                |                |
| Principal Apportionment         | 8010-8019 | 1,388,676.73  | 653,791.51     | 653,791.51     | 1,638,425.62   | 0.00     |             | 10,962,435.98  | 10,962,436.00  |
| Property Taxes                  | 8020-8079 | 26,765,964.48 | 115,003,375.29 | 23,308,641.31  | 1,517,444.64   |          |             | 393,018,850.01 | 393,018,850.00 |
| Miscellaneous Funds             | 8080-8099 | (86,470.00)   | 0.00           | (259,825.00)   | (541,263.00)   |          |             | (1,440,096.00) | (1,440,096.00) |
| Federal Revenue                 | 8100-8299 | 525,938.20    | 552,175.47     | 90,150.60      | 6,963,700.99   |          |             | 12,374,397.99  | 12,374,398.00  |
| Other State Revenue             | 8300-8599 | 5,938,145.46  | 3,007,940.16   | 4,130,481.34   | 24,294,688.21  |          |             | 65,274,786.64  | 65,274,787.00  |
| Other Local Revenue             | 8600-8799 | 879,704.88    | 1,141,296.25   | 1,041,575.83   | 2,587,677.10   |          |             | 15,865,872.00  | 15,865,872.00  |
| Interfund Transfers In          | 8900-8929 | 0.00          | 0.00           | 0.00           | 10,500,000.00  |          |             | 10,500,000.00  | 10,500,000.00  |
| All Other Financing Sources     | 8930-8979 | 0.00          | 0.00           | 0.00           | 0.00           |          |             | 0.00           | 0.00           |
| TOTAL RECEIPTS                  |           | 35,411,959.75 | 120,358,578.68 | 28,964,815.59  | 46,960,673.56  | 0.00     | 0.00        | 506,556,246.62 | 506,556,247.00 |
| C. DISBURSEMENTS                |           |               |                |                |                |          |             |                |                |
| Certificated Salaries           | 1000-1999 | 17,402,969.07 | 17,583,601.39  | 17,705,637.51  | 17,920,389.30  | 0.00     |             | 193,298,915.02 | 193,298,915.00 |
| Classified Salaries             | 2000-2999 | 7,947,117.86  | 7,636,877.33   | 7,817,037.67   | 11,280,032.99  |          |             | 81,804,052.01  | 81,804,052.00  |
| Employee Benefits               | 3000-3999 | 10,738,373.63 | 10,749,079.88  | 10,812,230.66  | 30,555,596.92  |          |             | 137,517,915.00 | 137,517,915.00 |
| Books and Supplies              | 4000-4999 | 1,532,526.40  | 1,506,252.73   | 2,126,646.43   | 7,171,040.82   |          |             | 30,010,206.00  | 30,010,206.00  |
| Services                        | 5000-5999 | 4,849,530.43  | 3,626,085.09   | 3,103,529.70   | 25,613,060.65  |          |             | 73,786,248.98  | 73,786,249.00  |
| Capital Outlay                  | 6000-6999 | 176,786.72    | 332,636.08     | 272,822.25     | 2,310,718.95   |          |             | 4,567,974.00   | 4,567,974.00   |
| Other Outgo                     | 7000-7499 | 482,901.16    | 500,336.35     | 260,220.52     | 569,172.54     |          |             | 3,848,804.00   | 3,848,804.00   |
| Interfund Transfers Out         | 7600-7629 | 0.00          | 0.00           | 0.00           | 3,267,233.00   |          |             | 3,267,233.00   | 3,267,233.00   |
| All Other Financing Uses        | 7630-7699 | 0.00          | 0.00           | 0.00           | 0.00           |          |             | 0.00           | 0.00           |

| Description  | Object        | March          | April          | May             | June            | Accruals | Adjustments | TOTAL           | BUDGET          |
|--|---------------|----------------|----------------|-----------------|-----------------|----------|-------------|-----------------|-----------------|
| TOTAL DISBURSEMENTS                                |               | 43,130,205.27  | 41,934,868.85  | 42,098,124.74   | 98,687,245.17   | 0.00     | 0.00        | 528,101,348.01  | 528,101,348.00  |
| D. BALANCE SHEET ITEMS                             |               |                |                |                 |                 |          |             |                 |                 |
| <u>Assets and Deferred Outflows</u>                |               |                |                |                 |                 |          |             |                 |                 |
| Cash Not In Treasury                               | 9111-<br>9199 | (2,124,857.63) | 2,888,295.61   | (795,881.40)    | 1,420,402.23    |          |             | (768,797.44)    |                 |
| Accounts Receivable                                | 9200-<br>9299 | 1,015,947.40   | (293,104.25)   | 905,312.05      | (13,123,972.41) |          |             | 1,481,891.72    |                 |
| Due From Other Funds                               | 9310          | (900,000.00)   | 0.00           | (359,164.08)    | (18,508,603.39) |          |             | 347,018.13      |                 |
| Stores   | 9320          | 25,106.36      | (6,886.99)     | 29,681.95       | (60,895.98)     |          |             | 20,442.54       |                 |
| Prepaid Expenditures                               | 9330          | (3,748.00)     | (3,564.75)     | (16,261.00)     | (25,888.00)     |          |             | 0.00            |                 |
| Other Current Assets                               | 9340          | (10,570.43)    | (6,390.37)     | 109.37          | 1,163,337.18    |          |             | (14,615.20)     |                 |
| Lease Receivable                                   | 9380          | 0.00           | 0.00           | 0.00            | 0.00            |          |             | 0.00            |                 |
| Deferred Outflows of Resources                     | 9490          | 0.00           | 0.00           | 0.00            | 0.00            |          |             | 0.00            |                 |
| SUBTOTAL   |               | (1,998,122.30) | 2,578,349.25   | (236,203.11)    | (29,135,620.37) | 0.00     | 0.00        | 1,065,939.75    |                 |
| <u>Liabilities and Deferred Inflows</u>            |               |                |                |                 |                 |          |             |                 |                 |
| Accounts Payable                                   | 9500-<br>9599 | (600,501.49)   | (442,062.07)   | 195,706.85      | (29,354,607.52) |          |             | (3,652,456.14)  |                 |
| Due To Other Funds                                 | 9610          | (110,706.47)   | (178,764.76)   | 481,335.63      | (45,426,181.23) |          |             | (17,936,003.17) |                 |
| Current Loans                                      | 9640          | 0.00           | 0.00           | 0.00            | 0.00            |          |             | 0.00            |                 |
| Unearned Revenues                                  | 9650          | (5,000.00)     | (36,100.00)    | (887,436.00)    | (1,711,361.41)  |          |             | 0.00            |                 |
| Deferred Inflows of Resources                      | 9690          | 0.00           | 0.00           | 0.00            | 0.00            |          |             | 0.00            |                 |
| SUBTOTAL   |               | (716,207.96)   | (656,926.83)   | (210,393.52)    | (76,492,150.16) | 0.00     | 0.00        | (21,588,459.31) |                 |
| <u>Nonoperating</u>                                |               |                |                |                 |                 |          |             |                 |                 |
| Suspense Clearing                                  | 9910          |                |                |                 |                 |          |             | 0.00            |                 |
| TOTAL BALANCE SHEET ITEMS                          |               | (1,281,914.34) | 3,235,276.08   | (25,809.59)     | 47,356,529.79   | 0.00     | 0.00        | 22,654,399.06   |                 |
| E. NET INCREASE/DECREASE (B - C + D)               |               | (9,000,159.86) | 81,658,985.91  | (13,159,118.74) | (4,370,041.82)  | 0.00     | 0.00        | 1,109,297.67    | (21,545,101.00) |
| F. ENDING CASH (A + E)                             |               | 59,293,097.44  | 140,952,083.35 | 127,792,964.61  | 123,422,922.79  |          |             |                 |                 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |               |                |                |                 |                 |          |             | 123,422,922.79  |                 |

| Description                     | Object    | Beginning Balances (Ref. Only) | July           | August         | September     | October       | November      | December       | January        | February       |
|---------------------------------|-----------|--------------------------------|----------------|----------------|---------------|---------------|---------------|----------------|----------------|----------------|
| ESTIMATES THROUGH THE MONTH OF: |           |                                | JUNE           |                |               |               |               |                |                |                |
| A. BEGINNING CASH               |           |                                | 123,422,922.79 | 108,303,457.65 | 70,100,018.15 | 58,140,492.98 | 25,560,986.28 | 35,320,133.84  | 115,859,488.92 | 117,174,025.95 |
| B. RECEIPTS                     |           |                                |                |                |               |               |               |                |                |                |
| LCFF Sources                    |           |                                |                |                |               |               |               |                |                |                |
| Principal Apportionment         | 8010-8019 |                                | 385,890.47     | 385,890.47     | 1,555,511.72  | 694,602.85    | 694,602.85    | 1,555,510.75   | 694,602.85     | 661,138.65     |
| Property Taxes                  | 8020-8079 |                                | 5,911,449.79   | 0.00           | 6,365,277.84  | 0.00          | 71,142,702.39 | 104,211,320.19 | 47,849,611.04  | 0.00           |
| Miscellaneous Funds             | 8080-8099 |                                | 186,420.00     | 0.00           | 0.00          | 0.00          | 0.00          | (623,457.00)   | 0.00           | (115,501.00)   |
| Federal Revenue                 | 8100-8299 |                                | 1,022,312.80   | 1.02           | 536,430.89    | 208,660.99    | 981,953.66    | 0.00           | 1,385,840.79   | 223,629.01     |
| Other State Revenue             | 8300-8599 |                                | 3,222,748.16   | 1,702,330.85   | 3,688,276.09  | 2,839,767.71  | 3,964,656.32  | 4,269,836.98   | 4,077,818.82   | 3,397,039.52   |
| Other Local Revenue             | 8600-8799 |                                | 639,823.55     | 827,160.24     | 1,122,014.65  | 1,293,275.80  | 737,997.16    | 1,211,308.62   | 1,161,026.03   | 2,559,897.28   |
| Interfund Transfers In          | 8900-8929 |                                | 0.00           | 0.00           | 0.00          | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           |
| All Other Financing Sources     | 8930-8979 |                                | 0.00           | 0.00           | 0.00          | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           |
| TOTAL RECEIPTS                  |           |                                | 11,368,644.77  | 2,915,382.58   | 13,267,511.19 | 5,036,307.35  | 77,521,912.38 | 110,624,519.54 | 55,168,899.53  | 6,726,203.46   |
| C. DISBURSEMENTS                |           |                                |                |                |               |               |               |                |                |                |
| Certificated Salaries           | 1000-1999 |                                | 1,592,638.13   | 15,787,842.85  | 15,918,577.93 | 17,567,042.07 | 19,882,339.88 | 265,854.93     | 34,718,593.55  | 17,566,859.61  |
| Classified Salaries             | 2000-2999 |                                | (657,622.83)   | 4,583,575.11   | 4,750,338.95  | 6,943,166.63  | 7,517,119.36  | 8,799,607.32   | 7,708,651.22   | 7,713,765.18   |
| Employee Benefits               | 3000-3999 |                                | 3,983,988.86   | 7,165,183.32   | 9,432,164.63  | 10,432,547.82 | 10,145,776.49 | 11,275,775.34  | 11,723,023.81  | 10,725,911.12  |
| Books and Supplies              | 4000-4999 |                                | 144,436.32     | 4,923,793.21   | 4,408,692.36  | 1,219,989.97  | 889,100.89    | 3,560,343.73   | 1,707,186.15   | 851,694.43     |
| Services                        | 5000-5999 |                                | (1,062,696.39) | 8,745,876.28   | 5,897,326.98  | 2,620,932.51  | 2,594,073.76  | 5,067,243.42   | 4,527,155.13   | 3,013,606.38   |
| Capital Outlay                  | 6000-6999 |                                | (258,942.23)   | 55,900.42      | 283,297.96    | 108,955.94    | 73,360.36     | 521,490.44     | 158,212.43     | 171,291.87     |
| Other Outgo                     | 7000-7499 |                                | 22,435.01      | 22,435.01      | 343,020.24    | 466,847.05    | 143,004.53    | 476,720.93     | 434,914.51     | 185,030.81     |
| Interfund Transfers Out         | 7600-7629 |                                | 0.00           | 0.00           | 0.00          | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           |



| Description  | Object    | Beginning<br>Balances<br>(Ref. Only) | July            | August          | September       | October         | November        | December       | January        | February        |
|--|-----------|--------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|----------------|-----------------|
| All Other Financing Uses                           | 7630-7699 |                                      | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00           | 0.00           | 0.00            |
| TOTAL DISBURSEMENTS                                |           |                                      | 3,764,236.87    | 41,284,606.20   | 41,033,419.05   | 39,359,481.99   | 41,244,775.27   | 29,967,036.11  | 60,977,736.80  | 40,228,159.40   |
| D. BALANCE SHEET ITEMS                             |           |                                      |                 |                 |                 |                 |                 |                |                |                 |
| <u>Assets and Deferred Outflows</u>                |           |                                      |                 |                 |                 |                 |                 |                |                |                 |
| Cash Not In Treasury                               | 9111-9199 |                                      | (3,082,403.63)  | 3,068,116.46    | (3,387,002.46)  | 2,903,719.56    | (1,427,117.88)  | (1,655,728.88) | 3,157,771.21   | (1,734,110.63)  |
| Accounts Receivable                                | 9200-9299 |                                      | 3,606,970.14    | 74,410.43       | 1,477,716.71    | 2,244,870.97    | 1,039,170.96    | 1,955,657.91   | 2,671,353.95   | (92,442.14)     |
| Due From Other Funds                               | 9310      |                                      | 0.00            | (7,772.04)      | 20,188,346.85   | (6,914.30)      | (757,018.26)    | (654,707.10)   | 1,342,561.29   | 10,289.16       |
| Stores   | 9320      |                                      | 8,239.10        | 28,671.44       | 3,485.29        | (9,337.74)      | (64,143.22)     | 19,186.06      | 15,750.24      | 31,586.03       |
| Prepaid Expenditures                               | 9330      |                                      | 49,461.75       | 0.00            | 0.00            | 0.00            | 0.00            | 0.00           | 0.00           | 0.00            |
| Other Current Assets                               | 9340      |                                      | (618,626.08)    | (64,171.69)     | (131,446.93)    | (333,624.71)    | (3,180.53)      | (7,161.11)     | 2,487.61       | (5,377.51)      |
| Lease Receivable                                   | 9380      |                                      | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00           | 0.00           | 0.00            |
| Deferred Outflows of Resources                     | 9490      |                                      | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00           | 0.00           | 0.00            |
| SUBTOTAL   |           | 0.00                                 | (36,358.72)     | 3,099,254.60    | 18,151,099.46   | 4,798,713.78    | (1,212,288.93)  | (342,753.12)   | 7,189,924.30   | (1,790,055.09)  |
| <u>Liabilities and Deferred Inflows</u>            |           |                                      |                 |                 |                 |                 |                 |                |                |                 |
| Accounts Payable                                   | 9500-9599 |                                      | 20,047,616.91   | 2,933,470.48    | 45,143.77       | 3,059,236.84    | 110,904.56      | (30,180.83)    | 57,146.32      | 325,670.04      |
| Due To Other Funds                                 | 9610      |                                      | 0.00            | 0.00            | 2,299,573.00    | (4,191.00)      | 25,194,796.06   | (194,443.94)   | 9,403.68       | (6,824.14)      |
| Current Loans                                      | 9640      |                                      | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00           | 0.00           | 0.00            |
| Unearned Revenues                                  | 9650      |                                      | 2,639,897.41    | 0.00            | 0.00            | 0.00            | 0.00            | 0.00           | 0.00           | 0.00            |
| Deferred Inflows of Resources                      | 9690      |                                      | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00           | 0.00           | 0.00            |
| SUBTOTAL   |           | 0.00                                 | 22,687,514.32   | 2,933,470.48    | 2,344,716.77    | 3,055,045.84    | 25,305,700.62   | (224,624.77)   | 66,550.00      | 318,845.90      |
| <u>Nonoperating</u>                                |           |                                      |                 |                 |                 |                 |                 |                |                |                 |
| Suspense Clearing                                  | 9910      |                                      |                 |                 |                 |                 |                 |                |                |                 |
| TOTAL BALANCE SHEET ITEMS                          |           | 0.00                                 | (22,723,873.04) | 165,784.12      | 15,806,382.69   | 1,743,667.94    | (26,517,989.55) | (118,128.35)   | 7,123,374.30   | (2,108,900.99)  |
| E. NET INCREASE/DECREASE (B - C + D)               |           |                                      | (15,119,465.14) | (38,203,439.50) | (11,959,525.17) | (32,579,506.70) | 9,759,147.56    | 80,539,355.08  | 1,314,537.03   | (35,610,856.93) |
| F. ENDING CASH (A + E)                             |           |                                      | 108,303,457.65  | 70,100,018.15   | 58,140,492.98   | 25,560,986.28   | 35,320,133.84   | 115,859,488.92 | 117,174,025.95 | 81,563,169.02   |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |           |                                      |                 |                 |                 |                 |                 |                |                |                 |

| Description                     | Object    | March         | April          | May            | June           | Accruals | Adjustments | TOTAL          | BUDGET |
|---------------------------------|-----------|---------------|----------------|----------------|----------------|----------|-------------|----------------|--------|
| ESTIMATES THROUGH THE MONTH OF: |           | JUNE          |                |                |                |          |             |                |        |
| A. BEGINNING CASH               |           | 81,563,169.02 | 73,989,267.35  | 160,530,387.30 | 148,464,884.32 |          |             |                |        |
| B. RECEIPTS                     |           |               |                |                |                |          |             |                |        |
| LCFF Sources                    |           |               |                |                |                |          |             |                |        |
| Principal Apportionment         | 8010-8019 | 1,388,676.73  | 653,791.51     | 653,791.51     | 1,638,425.62   |          |             | 10,962,435.98  |        |
| Property Taxes                  | 8020-8079 | 27,836,603.06 | 119,603,510.30 | 24,240,986.96  | 1,578,142.42   |          |             | 408,739,603.99 |        |
| Miscellaneous Funds             | 8080-8099 | (86,470.00)   | 0.00           | (259,825.00)   | (541,263.00)   |          |             | (1,440,096.00) |        |
| Federal Revenue                 | 8100-8299 | 540,367.97    | 567,325.09     | 92,624.00      | 7,154,758.79   |          |             | 12,713,905.01  |        |
| Other State Revenue             | 8300-8599 | 5,780,441.17  | 2,928,055.78   | 4,020,784.70   | 23,649,473.90  |          |             | 63,541,230.00  |        |
| Other Local Revenue             | 8600-8799 | 822,601.61    | 1,067,212.60   | 973,965.23     | 2,419,706.21   |          |             | 14,835,988.98  |        |
| Interfund Transfers In          | 8900-8929 | 0.00          | 0.00           | 0.00           | 0.00           |          |             | 0.00           |        |
| All Other Financing Sources     | 8930-8979 | 0.00          | 0.00           | 0.00           | 0.00           |          |             | 0.00           |        |
| TOTAL RECEIPTS                  |           | 36,282,220.54 | 124,819,895.28 | 29,722,327.40  | 35,899,243.94  | 0.00     | 0.00        | 509,353,067.96 | 0.00   |
| C. DISBURSEMENTS                |           |               |                |                |                |          |             |                |        |
| Certificated Salaries           | 1000-1999 | 17,489,983.86 | 17,671,519.34  | 17,794,165.65  | 18,009,991.19  |          |             | 194,265,408.99 |        |
| Classified Salaries             | 2000-2999 | 7,986,853.42  | 7,675,061.69   | 7,856,122.83   | 11,336,433.12  |          |             | 82,213,072.00  |        |
| Employee Benefits               | 3000-3999 | 10,770,265.10 | 10,781,003.15  | 10,844,341.47  | 30,646,342.78  |          |             | 137,926,323.89 |        |
| Books and Supplies              | 4000-4999 | 1,535,257.61  | 1,508,937.11   | 2,130,436.45   | 7,183,820.77   |          |             | 30,063,689.00  |        |
| Services                        | 5000-5999 | 4,161,669.58  | 3,111,758.61   | 2,663,322.84   | 21,980,085.93  |          |             | 63,320,355.03  |        |
| Capital Outlay                  | 6000-6999 | 133,466.14    | 251,125.51     | 205,968.71     | 1,744,490.44   |          |             | 3,448,617.99   |        |
| Other Outgo                     | 7000-7499 | 496,712.16    | 514,646.00     | 267,662.84     | 585,450.90     |          |             | 3,958,879.99   |        |
| Interfund Transfers Out         | 7600-7629 | 0.00          | 0.00           | 0.00           | 2,382,392.00   |          |             | 2,382,392.00   |        |
| All Other Financing Uses        | 7630-7699 | 0.00          | 0.00           | 0.00           | 0.00           |          |             | 0.00           |        |

| Description  | Object    | March          | April          | May             | June            | Accruals | Adjustments | TOTAL           | BUDGET |
|--|-----------|----------------|----------------|-----------------|-----------------|----------|-------------|-----------------|--------|
| TOTAL DISBURSEMENTS                                |           | 42,574,207.87  | 41,514,051.41  | 41,762,020.79   | 93,869,007.13   | 0.00     | 0.00        | 517,578,738.89  | 0.00   |
| D. BALANCE SHEET ITEMS                             |           |                |                |                 |                 |          |             |                 |        |
| <u>Assets and Deferred Outflows</u>                |           |                |                |                 |                 |          |             |                 |        |
| Cash Not In Treasury                               | 9111-9199 | (2,124,857.63) | 2,888,295.61   | (795,881.40)    | 1,420,402.23    |          |             | (768,797.44)    |        |
| Accounts Receivable                                | 9200-9299 | 1,015,947.40   | (293,104.25)   | 905,312.05      | (13,123,972.41) |          |             | 1,481,891.72    |        |
| Due From Other Funds                               | 9310      | (900,000.00)   | 0.00           | (359,164.08)    | (18,508,603.39) |          |             | 347,018.13      |        |
| Stores   | 9320      | 25,106.36      | (6,886.99)     | 29,681.95       | (60,895.98)     |          |             | 20,442.54       |        |
| Prepaid Expenditures                               | 9330      | (3,748.00)     | (3,564.75)     | (16,261.00)     | (25,888.00)     |          |             | 0.00            |        |
| Other Current Assets                               | 9340      | (10,570.43)    | (6,390.37)     | 109.37          | 1,163,337.18    |          |             | (14,615.20)     |        |
| Lease Receivable                                   | 9380      | 0.00           | 0.00           | 0.00            | 0.00            |          |             | 0.00            |        |
| Deferred Outflows of Resources                     | 9490      | 0.00           | 0.00           | 0.00            | 0.00            |          |             | 0.00            |        |
| SUBTOTAL   |           | (1,998,122.30) | 2,578,349.25   | (236,203.11)    | (29,135,620.37) | 0.00     | 0.00        | 1,065,939.75    |        |
| <u>Liabilities and Deferred Inflows</u>            |           |                |                |                 |                 |          |             |                 |        |
| Accounts Payable                                   | 9500-9599 | (600,501.49)   | (442,062.07)   | 195,706.85      | (29,354,607.52) |          |             | (3,652,456.14)  |        |
| Due To Other Funds                                 | 9610      | (110,706.47)   | (178,764.76)   | 481,335.63      | (45,426,181.23) |          |             | (17,936,003.17) |        |
| Current Loans                                      | 9640      | 0.00           | 0.00           | 0.00            | 0.00            |          |             | 0.00            |        |
| Unearned Revenues                                  | 9650      | (5,000.00)     | (36,100.00)    | (887,436.00)    | (1,711,361.41)  |          |             | 0.00            |        |
| Deferred Inflows of Resources                      | 9690      | 0.00           | 0.00           | 0.00            | 0.00            |          |             | 0.00            |        |
| SUBTOTAL   |           | (716,207.96)   | (656,926.83)   | (210,393.52)    | (76,492,150.16) | 0.00     | 0.00        | (21,588,459.31) |        |
| <u>Nonoperating</u>                                |           |                |                |                 |                 |          |             |                 |        |
| Suspense Clearing                                  | 9910      |                |                |                 |                 |          |             | 0.00            |        |
| TOTAL BALANCE SHEET ITEMS                          |           | (1,281,914.34) | 3,235,276.08   | (25,809.59)     | 47,356,529.79   | 0.00     | 0.00        | 22,654,399.06   |        |
| E. NET INCREASE/DECREASE (B - C + D)               |           | (7,573,901.67) | 86,541,119.95  | (12,065,502.98) | (10,613,233.40) | 0.00     | 0.00        | 14,428,728.13   | 0.00   |
| F. ENDING CASH (A + E)                             |           | 73,989,267.35  | 160,530,387.30 | 148,464,884.32  | 137,851,650.92  |          |             |                 |        |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |           |                |                |                 |                 |          |             | 137,851,650.92  |        |

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 2985 Bear St, Costa Mesa

Date: June 5, 2025

Adoption Date: June 24, 2025

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Public Hearing:

Place: 2985 Bear St, Costa Mesa

Date: June 24, 2025

Time: 6 pm

Contact person for additional information on the budget reports:

Name: Julia Lammatao

Title: Director, Fiscal Services

Telephone: 714-424-8909

E-mail: jlamatao@nmusd.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

| CRITERIA AND STANDARDS |  |  | Met | Not Met |
|------------------------|--|--|-----|---------|
| 1                      | Average Daily Attendance                     | Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.  | X   |         |
| 2                      | Enrollment                                   | Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.  | X   |         |
| 3                      | ADA to Enrollment                            | Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.   | X   |         |
| 4                      | Local Control Funding Formula (LCFF) Revenue | Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.  | X   |         |
| 5                      | Salaries and Benefits                        | Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years. |     | X       |
| 6a                     | Other Revenues                               | Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.   | X   |         |
| 6b                     | Other Expenditures                           | Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.                              |     | X       |
| 7                      | Ongoing and Major Maintenance Account        | If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.  | X   |         |
| 8                      | Deficit Spending                             | Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.   | X   |         |

**Budget, July 1**  
**FINANCIAL REPORTS**  
**2025-26 Budget**  
**School District Certification**

|   |  |   |           |            |
|---|--|---|-----------|------------|
| 9a  | Fund Balance   | Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.  | <b>X</b>  |            |
| 9b  | Cash Balance   | Projected general fund cash balance will be positive at the end of the current fiscal year.   | <b>X</b>  |            |
| 10  | Reserves   | Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.  | <b>X</b>  |            |
| <b>SUPPLEMENTAL INFORMATION</b>                 |  |   | <b>No</b> | <b>Yes</b> |
| S1  | Contingent Liabilities                               | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?   | <b>X</b>  |            |
| S2  | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?  | <b>X</b>  |            |
| S3  | Using Ongoing Revenues to Fund One-time Expenditures | Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?   | <b>X</b>  |            |
| S4  | Contingent Revenues                                  | Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?                         | <b>X</b>  |            |
| S5  | Contributions  | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?                        |           | <b>X</b>   |
| <b>SUPPLEMENTAL INFORMATION (continued)</b>     |  |   | <b>No</b> | <b>Yes</b> |
| S6  | Long-term Commitments                                | Does the district have long-term (multiyear) commitments or debt agreements?<br><br>• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?                      |           | <b>X</b>   |
| S7a   | Postemployment Benefits Other than Pensions          | Does the district provide postemployment benefits other than pensions (OPEB)?<br><br>• If yes, are they lifetime benefits?<br>• If yes, do benefits continue beyond age 65?<br>• If yes, are benefits funded by pay-as-you-go?              | <b>X</b>  |            |
| S7b   | Other Self-insurance Benefits                        | Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?  |           | <b>X</b>   |
| S8  | Status of Labor Agreements                           | Are salary and benefit negotiations still open for:<br><br>• Certificated? (Section S8A, Line 1)<br>• Classified? (Section S8B, Line 1)<br>• Management/supervisor/confidential? (Section S8C, Line 1)                                      |           | <b>X</b>   |
| S9  | Local Control and Accountability Plan (LCAP)         | • Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?<br>• Adoption date of the LCAP or an update to the LCAP:  |           | <b>X</b>   |
| S10   | LCAP Expenditures                                    | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?                               |           | <b>X</b>   |
| <b>ADDITIONAL FISCAL INDICATORS</b>             |  |   | <b>No</b> | <b>Yes</b> |
| A1  | Negative Cash Flow                                   | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?  | <b>X</b>  |            |
| A2  | Independent Position Control                         | Is personnel position control independent from the payroll system?  |           | <b>X</b>   |
| A3  | Declining Enrollment                                 | Is enrollment decreasing in both the prior fiscal year and budget year?   | <b>X</b>  |            |
| A4  | New Charter Schools Impacting District Enrollment    | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?  | <b>X</b>  |            |
| A5  | Salary Increases Exceed COLA                         | Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <b>X</b>  |            |
| <b>ADDITIONAL FISCAL INDICATORS (continued)</b> |  |   | <b>No</b> | <b>Yes</b> |
| A6  | Uncapped Health Benefits                             | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?   | <b>X</b>  |            |
| A7  | Independent Financial System                         | Is the district's financial system independent from the county office system?   | <b>X</b>  |            |

|    |                                 |   |   |  |
|----|---------------------------------|---|---|--|
| A8 | Fiscal Distress Reports         | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | X |  |
| A9 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?   | X |  |

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

☒ Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

|   |    |              |
|---|----|--------------|
| Total liabilities actuarially determined:             | \$ | 9,093,043.00 |
| Less: Amount of total liabilities reserved in budget: | \$ | 9,093,043.00 |
| Estimated accrued but unfunded liabilities:           | \$ | 0.00         |

☐ This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

☐ This school district is not self-insured for workers' compensation claims.

Signed \_\_\_\_\_

Date of Meeting: June 4, 2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Michelle Murphy

Title: Clerk

For additional information on this certification, please contact:

Name: Julia Lammatao

Title: Director, Fiscal Services

Telephone: 714-424-8909

E-mail: jlamatao@nmusd.us

| PART I - CURRENT EXPENSE FORMULA              | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense- Part II (Col 3 - Col 4) (5) | EDP No. |
|---|----------------------------|---------|-----------------------------|---------|--|---------|--|---|---------|--|---------|
| 1000 - Certificated Salaries                  | 186,830,456.00             | 301     | 118,532.00                  | 303     | 186,711,924.00                                   | 305     | 2,129,853.00                             |   | 307     | 184,582,071.00                               | 309     |
| 2000 - Classified Salaries                    | 72,904,513.00              | 311     | 0.00                        | 313     | 72,904,513.00                                    | 315     | 4,739,767.00                             |   | 317     | 68,164,746.00                                | 319     |
| 3000 - Employee Benefits                      | 135,821,763.00             | 321     | 5,668,533.00                | 323     | 130,153,230.00                                   | 325     | 3,402,149.00                             |   | 327     | 126,751,081.00                               | 329     |
| 4000 - Books, Supplies Equip Replace. (6500)  | 26,817,348.00              | 331     | 0.00                        | 333     | 26,817,348.00                                    | 335     | 2,574,395.00                             |   | 337     | 24,242,953.00                                | 339     |
| 5000 - Services . . . & 7300 - Indirect Costs | 76,041,207.00              | 341     | 11,949,100.00               | 343     | 64,092,107.00                                    | 345     | 5,611,139.00                             |   | 347     | 58,480,968.00                                | 349     |
| TOTAL   |                            |         |                             |         | 480,679,122.00                                   | 365     | TOTAL                                    |   |         | 462,221,819.00                               | 369     |

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)   | Object      | EDP No.        |
|--|-------------|----------------|
| 1. Teacher Salaries as Per EC 41011. . . . .   | 1100        | 375            |
| 2. Salaries of Instructional Aides Per EC 41011. . . . .   | 2100        | 380            |
| 3. STRS. . . . .   | 3101 & 3102 | 382            |
| 4. PERS. . . . .   | 3201 & 3202 | 383            |
| 5. OASDI - Regular, Medicare and Alternative. . . . .  | 3301 & 3302 | 384            |
| 6. Health & Welfare Benefits (EC 41372)<br>(Include Health, Dental, Vision, Pharmaceutical, and<br>Annuity Plans). . . . .   | 3401 & 3402 | 385            |
| 7. Unemployment Insurance. . . . .   | 3501 & 3502 | 390            |
| 8. Workers' Compensation Insurance. . . . .  | 3601 & 3602 | 392            |
| 9. OPEB, Active Employees (EC 41372). . . . .  | 3751 & 3752 | 396            |
| 10. Other Benefits (EC 22310). . . . .   | 3901 & 3902 | 393            |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .   |             | 395            |
| 12. Less: Teacher and Instructional Aide Salaries and<br>Benefits deducted in Column 2. . . . .  |             | 0.00           |
| 13a. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .   |             | 831,602.00     |
| b. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .  |             |                |
| 14. TOTAL SALARIES AND BENEFITS. . . . .   |             | 229,835,556.00 |
| 15. Percent of Current Cost of Education Expended for Classroom<br>Compensation (EDP 397 divided by EDP 369) Line 15 must<br>equal or exceed 60% for elementary, 55% for unified and 50%<br>for high school districts to avoid penalty under provisions of EC 41372. . . . . |             | 49.72%         |
| 16. District is exempt from EC 41372 because it meets the provisions<br>of EC 41374. (If exempt, enter 'X') . . . . .  |             |                |



| PART III: DEFICIENCY AMOUNT   |  |                |
|---|--|----------------|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. |  |                |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) .....  |  |                |
| .....   |  |                |
| .....   |  | 55.00%         |
| 2. Percentage spent by this district (Part II, Line 15) .....   |  |                |
| .....   |  | 49.72%         |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) .....   |  |                |
| .....   |  | 5.28%          |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). .....  |  |                |
| .....   |  | 462,221,819.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) .....  |  |                |
| .....   |  | 24,405,312.04  |
| PART IV: Explanation for adjustments entered in Part I, Column 4b (required)  |  |                |
|   |  |                |
|   |  |                |
|   |  |                |
|   |  |                |

Budget, July 1  
2025-26 Budget  
GENERAL FUND  
Current Expense Formula/Minimum Classroom  
Compensation

| PART I -<br>CURRENT<br>EXPENSE<br>FORMULA                   | Total Expense for<br>Year (1) | EDP No. | Reductions<br>(See Note 1)<br>(2) | EDP<br>No. | Current<br>Expense of<br>Education<br>(Col 1 - Col 2)<br>(3) | EDP<br>No. | Reductions<br>(Extracted)<br>(See Note 2)<br>(4a) | Reductions<br>(Overrides)*<br>(See Note 2)<br>(4b) | EDP<br>No. | Current<br>Expense- Part<br>II (Col 3 - Col<br>4) (5) | EDP<br>No. |
|---|-------------------------------|---------|-----------------------------------|------------|--|------------|---|--|------------|---|------------|
| 1000 -<br>Certificated<br>Salaries                          | 193,298,915.00                | 301     | 122,165.00                        | 303        | 193,176,750.00   | 305        | 2,240,867.00                                      |  | 307        | 190,935,883.00  | 309        |
| 2000 -<br>Classified<br>Salaries                            | 81,804,052.00                 | 311     | 0.00                              | 313        | 81,804,052.00  | 315        | 4,872,036.00                                      |  | 317        | 76,932,016.00   | 319        |
| 3000 -<br>Employee<br>Benefits                              | 137,517,915.00                | 321     | 3,310,877.00                      | 323        | 134,207,038.00   | 325        | 3,646,779.00                                      |  | 327        | 130,560,259.00  | 329        |
| 4000 -<br>Books,<br>Supplies<br>Equip<br>Replace.<br>(6500) | 30,010,206.00                 | 331     | 3,599,550.00                      | 333        | 26,410,656.00  | 335        | 2,654,274.00                                      |  | 337        | 23,756,382.00   | 339        |
| 5000 -<br>Services. .<br>. & 7300 -<br>Indirect<br>Costs    | 73,112,217.00                 | 341     | 7,232,485.00                      | 343        | 65,879,732.00  | 345        | 5,543,671.00                                      |  | 347        | 60,336,061.00   | 349        |
| TOTAL   |                               |         |                                   |            | 501,478,228.00   | 365        | TOTAL   |  |            | 482,520,601.00  | 369        |

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)   | Object      | EDP<br>No. |
|--|-------------|------------|
| 1. Teacher Salaries as Per EC 41011. . . . .   | 1100        | 375        |
| 2. Salaries of Instructional Aides Per EC 41011. . . . .   | 2100        | 380        |
| 3. STRS. . . . .   | 3101 & 3102 | 382        |
| 4. PERS. . . . .   | 3201 & 3202 | 383        |
| 5. OASDI - Regular, Medicare and Alternative. . . . .  | 3301 & 3302 | 384        |
| 6. Health & Welfare Benefits (EC 41372)<br>(Include Health, Dental, Vision, Pharmaceutical, and<br>Annuity Plans). . . . . | 3401 & 3402 | 385        |
| 7. Unemployment Insurance. . . . .   | 3501 & 3502 | 390        |
| 8. Workers' Compensation Insurance. . . . .  | 3601 & 3602 | 392        |
| 9. OPEB, Active Employees (EC 41372). . . . .  | 3751 & 3752 | 0.00       |
| 10. Other Benefits (EC 22310). . . . .   | 3901 & 3902 | 0.00       |

|  |                |     |
|--|----------------|-----|
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).   | 246,036,949.00 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and<br>Benefits deducted in Column 2.  | 0.00           |     |
| 13a. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4a (Extracted).   | 1,081,660.00   | 396 |
| b. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4b (Overrides)*.  |                | 396 |
| 14. TOTAL SALARIES AND BENEFITS.   | 244,955,289.00 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom<br>Compensation (EDP 397 divided by EDP 369) Line 15 must<br>equal or exceed 60% for elementary, 55% for unified and 50%<br>for high school districts to avoid penalty under provisions of EC 41372. | 50.77%         |     |
| 16. District is exempt from EC 41372 because it meets the provisions<br>of EC 41374. (If exempt, enter 'X')  |                |     |
| <b>PART III: DEFICIENCY AMOUNT</b>   |                |     |
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.  |                |     |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high)   | 55.00%         |     |
| 2. Percentage spent by this district (Part II, Line 15)  | 50.77%         |     |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2)  | 4.23%          |     |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).   | 482,520,601.00 |     |
| 5. Deficiency Amount (Part III, Line 3 times Line 4)   | 20,410,621.42  |     |
| <b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>  |                |     |
|  |                |     |
|  |                |     |
|  |                |     |
|  |                |     |

| Description                                    | Unaudited<br>Balance<br>July 1 | Audit<br>Adjustments/<br>Restatements | Audited<br>Balance<br>July 1 | Increases | Decreases     | Ending<br>Balance<br>June 30 | Amounts Due Within<br>One Year |
|--|--------------------------------|---------------------------------------|------------------------------|-----------|---------------|------------------------------|--------------------------------|
| <b>Governmental Activities:</b>                |                                |                                       |                              |           |               |                              |                                |
| General Obligation Bonds Payable               | 336,074,648.00                 | 10,158,905.00                         | 346,233,553.00               |           | 10,799,325.00 | 335,434,228.00               |                                |
| State School Building Loans Payable            |                                |                                       | 0.00                         |           |               | 0.00                         |                                |
| Certificates of Participation Payable          |                                |                                       | 0.00                         |           |               | 0.00                         |                                |
| Leases Payable                                 | 591,019.00                     | (190,994.00)                          | 400,025.00                   |           | 34,025.00     | 366,000.00                   |                                |
| Lease Revenue Bonds Payable                    |                                |                                       | 0.00                         |           |               | 0.00                         |                                |
| Other General Long-Term Debt                   |                                |                                       | 0.00                         |           |               | 0.00                         |                                |
| Net Pension Liability                          | 296,870,140.00                 | 24,897,108.00                         | 321,767,248.00               |           |               | 321,767,248.00               |                                |
| Total/Net OPEB Liability                       | 129,995,993.00                 | 8,480,541.00                          | 138,476,534.00               |           |               | 138,476,534.00               |                                |
| Compensated Absences Payable                   | 3,890,720.00                   | 143,278.00                            | 4,033,998.00                 |           |               | 4,033,998.00                 |                                |
| Subscription Liability                         |                                |                                       | 0.00                         |           |               | 0.00                         |                                |
| Governmental activities long-term liabilities  | 767,422,520.00                 | 43,488,838.00                         | 810,911,358.00               | 0.00      | 10,833,350.00 | 800,078,008.00               | 0.00                           |
| <b>Business-Type Activities:</b>               |                                |                                       |                              |           |               |                              |                                |
| General Obligation Bonds Payable               |                                |                                       | 0.00                         |           |               | 0.00                         |                                |
| State School Building Loans Payable            |                                |                                       | 0.00                         |           |               | 0.00                         |                                |
| Certificates of Participation Payable          |                                |                                       | 0.00                         |           |               | 0.00                         |                                |
| Leases Payable                                 |                                |                                       | 0.00                         |           |               | 0.00                         |                                |
| Lease Revenue Bonds Payable                    |                                |                                       | 0.00                         |           |               | 0.00                         |                                |
| Other General Long-Term Debt                   |                                |                                       | 0.00                         |           |               | 0.00                         |                                |
| Net Pension Liability                          |                                |                                       | 0.00                         |           |               | 0.00                         |                                |
| Total/Net OPEB Liability                       |                                |                                       | 0.00                         |           |               | 0.00                         |                                |
| Compensated Absences Payable                   |                                |                                       | 0.00                         |           |               | 0.00                         |                                |
| Subscription Liability                         |                                |                                       | 0.00                         |           |               | 0.00                         |                                |
| Business-type activities long-term liabilities | 0.00                           | 0.00                                  | 0.00                         | 0.00      | 0.00          | 0.00                         | 0.00                           |

| Section I - Expenditures   | Funds 01, 09, and 62  |                                 |   | 2024-25 Expenditures                    |
|--|---|---------------------------------|---|---|
|  | Goals   | Functions                       | Objects                                 |   |
| A. Total state, federal, and local expenditures (all resources)  | All   | All                             | 1000-7999                               | 508,894,419.00                          |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)  | All   | All                             | 1000-7999                               | 12,571,962.00                           |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)  |   |                                 |   |   |
| 1. Community Services  | All   | 5000-5999                       | 1000-7999                               | 0.00                                    |
| 2. Capital Outlay  | All except 7100-7199  | All except 5000-5999            | 6000-6999 except 6600, 6700, 6910, 6920 | 3,090,561.00                            |
| 3. Debt Service  | All   | 9100                            | 5400-5450, 5800, 7430-7439              | 0.00                                    |
| 4. Other Transfers Out   | All   | 9200                            | 7200-7299                               | 0.00                                    |
| 5. Interfund Transfers Out   | All   | 9300                            | 7600-7629                               | 3,144,611.00                            |
| 6. All Other Financing Uses  | All   | 9100                            | 7699                                    | 0.00                                    |
|  |   | 9200                            | 7651                                    |   |
| 7. Nonagency   | 7100-7199   | All except 5000-5999, 9000-9999 | 1000-7999                               | 157,598.00                              |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)  | All   | All                             | 8710                                    | 0.00                                    |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster  | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. |                                 |   |   |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)   |   |                                 |   | 6,392,770.00                            |
| D. Plus additional MOE expenditures:   |   |                                 |   |   |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)   | All   | All                             | 1000-7143, 7300-7439 minus 8000-8699    | 3,212,985.00                            |
| 2. Expenditures to cover deficits for student body activities  | Manually entered. Must not include expenditures in lines A or D1.             |                                 |   |   |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)  |   |                                 |   | 493,142,672.00                          |
| <b>Section II - Expenditures Per ADA</b>   |   |                                 |   | <b>2024-25 Annual ADA/Exps. Per ADA</b> |
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)  |   |                                 |   | 16,539.51                               |
| B. Expenditures per ADA (Line I.E divided by Line II.A)  |   |                                 |   | 29,816.04                               |
| <b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>   |   |                                 | <b>Total</b>                            | <b>Per ADA</b>                          |
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) |   |                                 | 424,797,358.21                          | 25,591.17                               |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)  |   |                                 | 0.00                                    | 0.00                                    |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1)  |   |                                 | 424,797,358.21                          | 25,591.17                               |
| B. Required effort (Line A.2 times 90%)  |   |                                 | 382,317,622.39                          | 23,032.05                               |
| C. Current year expenditures (Line I.E and Line II.B)  |   |                                 | 493,142,672.00                          | 29,816.04                               |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)  |   |                                 | 0.00                                    | 0.00                                    |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)                          |   |                                 | MOE Met                                 |   |

|   |                           |                                 |
|---|---------------------------|---------------------------------|
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B)<br>(Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of<br>the two percentages) | 0.00%                     | 0.00%                           |
| <b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>  |                           |                                 |
| <b>Description of Adjustments</b>   | <b>Total Expenditures</b> | <b>Expenditures<br/>Per ADA</b> |
|   |                           |                                 |
|   |                           |                                 |
|   |                           |                                 |
|   |                           |                                 |
|   |                           |                                 |
| Total adjustments to base expenditures  | 0.00                      | 0.00                            |

|  |                |
|--|----------------|
| <b>Part I - General Administrative Share of Plant Services Costs</b>   |                |
| California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.  |                |
| <b>A. Salaries and Benefits - Other General Administration and Centralized Data Processing</b>   |                |
| 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)<br>(Functions 7200-7700, goals 0000 and 9000)   | 18,569,321.00  |
| 2. Contracted general administrative positions not paid through payroll  |                |
| a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.  | _____          |
| b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.  |                |
|  |                |
| <b>B. Salaries and Benefits - All Other Activities</b>   |                |
| 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)<br>(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)   | 371,352,709.00 |
| <b>C. Percentage of Plant Services Costs Attributable to General Administration</b>  |                |
| (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)  | 5.00%          |
| <b>Part II - Adjustments for Employment Separation Costs</b>   |                |
| When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal" or mass" separation costs.  |                |
| Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.   |                |
| Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool. |                |
| <b>A. Normal Separation Costs (optional)</b>   |                |
| Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.<br>Retain supporting documentation.  | _____          |
| <b>B. Abnormal or Mass Separation Costs (required)</b>   |                |
| Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.   | 0.00           |
| <b>Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)</b>  |                |
| <b>A. Indirect Costs</b>   |                |
| 1. Other General Administration, less portion charged to restricted resources or specific goals<br>(Functions 7200-7600, objects 1000-5999, minus Line B9)   | 20,376,741.00  |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals<br>(Function 7700, objects 1000-5999, minus Line B10)   | 15,108,365.00  |

|  |                |
|--|----------------|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)  | 0.00           |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)   | 0.00           |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only)  |                |
| (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)   | 3,085,811.85   |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only)   |                |
| (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)  | 0.00           |
| 7. Adjustment for Employment Separation Costs  |                |
| a. Plus: Normal Separation Costs (Part II, Line A)   | 0.00           |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B)   | 0.00           |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)   | 38,570,917.85  |
| 9. Carry-Forward Adjustment (Part IV, Line F)  | 6,370,783.74   |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)   | 44,941,701.59  |
| <b>B. Base Costs</b>   |                |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)  | 265,204,780.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)   | 71,727,551.00  |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)  | 38,415,705.00  |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)   | 4,365,396.00   |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)   | 0.00           |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)  | 0.00           |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)  | 2,533,780.00   |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)   | 61,452.00      |
| 9. Other General Administration (portion charged to restricted resources or specific goals only)   |                |
| (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)   | 231,006.00     |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)   |                |
| (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)   | 12,601.00      |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)   |                |
| (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)  | 58,630,425.15  |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices)  |                |
| (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  | 0.00           |
| 13. Adjustment for Employment Separation Costs   |                |
| a. Less: Normal Separation Costs (Part II, Line A)   | 0.00           |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)   | 0.00           |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)   | 1,131,396.23   |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)   | 0.00           |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)   | 4,523,264.00   |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)   | 7,741,362.00   |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)  | 0.00           |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)  | 454,578,718.38 |
| <b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>  |                |
| <b>(For information only - not for use when claiming/recovering indirect costs)</b>  |                |
| (Line A8 divided by Line B19)  | 8.48%          |
| <b>D. Preliminary Proposed Indirect Cost Rate</b>  |                |
| <b>(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)</b>   |                |
| (Line A10 divided by Line B19)   | 9.89%          |
| <b>Part IV - Carry-forward Adjustment</b>  |                |
| The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates |                |



|  |  |                |
|--|--|----------------|
| the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.  |  |                |
| Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.                  |  |                |
| <b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>  |  | 38,570,917.85  |
| <b>B. Carry-forward adjustment from prior year(s)</b>  |  |                |
| 1. Carry-forward adjustment from the second prior year   |  | (4,607,205.90) |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any   |  | 0.00           |
| <b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>   |  |                |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.07%) times Part III, Line B19); zero if negative   |  | 6,370,783.74   |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.07%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.17%) times Part III, Line B19); zero if positive  |  | 0.00           |
| <b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>   |  | 6,370,783.74   |
| <b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>   |  |                |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. |  |                |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:  |  | not applicable |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:   |  | not applicable |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:  |  | not applicable |
| LEA request for Option 1, Option 2, or Option 3  |  | 1              |
| <b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>  |  | 6,370,783.74   |

Approved  
indirect cost  
rate: 6.07%

Highest rate  
used in any  
program: 9.17%

Note: In one or more  
resources, the rate  
used is greater than  
the approved rate.

| Fund | Resource | Eligible<br>Expenditures<br>(Objects<br>1000-5999<br>except 4700<br>& 5100) | Indirect<br>Costs<br>Charged<br>(Objects<br>7310 and<br>7350) | Rate<br>Used |
|------|----------|---|---|--------------|
| 01   | 2600     | 7,455,797.00  | 452,576.00  | 6.07%        |
| 01   | 3010     | 3,548,601.00  | 218,736.00  | 6.16%        |
| 01   | 3182     | 55,082.00   | 3,655.00  | 6.64%        |
| 01   | 3213     | 488,392.00  | 29,645.00   | 6.07%        |
| 01   | 3310     | 4,944,670.00  | 298,912.00  | 6.05%        |
| 01   | 3311     | 156,356.00  | 9,413.00  | 6.02%        |
| 01   | 3315     | 64,488.00   | 3,914.00  | 6.07%        |
| 01   | 3327     | 50,000.00   | 3,035.00  | 6.07%        |
| 01   | 3345     | 943.00  | 57.00   | 6.04%        |
| 01   | 3385     | 50,158.00   | 3,044.00  | 6.07%        |
| 01   | 3395     | 28,250.00   | 1,714.00  | 6.07%        |
| 01   | 3410     | 425,802.00  | 25,846.00   | 6.07%        |
| 01   | 3550     | 124,386.00  | 6,219.00  | 5.00%        |
| 01   | 4035     | 920,423.00  | 55,870.00   | 6.07%        |
| 01   | 4127     | 212,594.00  | 13,256.00   | 6.24%        |
| 01   | 4201     | 24,963.00   | 1,643.00  | 6.58%        |
| 01   | 4203     | 476,444.00  | 28,920.00   | 6.07%        |
| 01   | 6010     | 1,493,596.00  | 74,680.00   | 5.00%        |
| 01   | 6211     | 519,889.00  | 31,557.00   | 6.07%        |
| 01   | 6266     | 1,806,812.00  | 109,673.00  | 6.07%        |
| 01   | 6332     | 762,234.00  | 46,267.00   | 6.07%        |
| 01   | 6387     | 879,663.00  | 80,674.00   | 9.17%        |
| 01   | 6500     | 64,875,977.00   | 3,937,989.00  | 6.07%        |
| 01   | 6515     | 943.00  | 57.00   | 6.04%        |
| 01   | 6520     | 244,769.00  | 14,856.00   | 6.07%        |
| 01   | 6546     | 1,581,256.00  | 95,983.00   | 6.07%        |
| 01   | 6547     | 15,007.00   | 911.00  | 6.07%        |
| 01   | 6762     | 10,042,973.00   | 609,608.00  | 6.07%        |
| 01   | 6770     | 2,288,061.00  | 23,479.00   | 1.03%        |
| 01   | 7399     | 403,324.00  | 24,489.00   | 6.07%        |
| 01   | 7412     | 107,885.00  | 6,548.00  | 6.07%        |
| 01   | 7413     | 104,683.00  | 6,888.00  | 6.58%        |
| 01   | 7435     | 7,149,975.00  | 434,002.00  | 6.07%        |
| 01   | 7810     | 263,384.00  | 15,069.00   | 5.72%        |
| 01   | 9010     | 8,328,222.00  | 14,852.00   | 0.18%        |
| 12   | 6052     | 18,855.00   | 1,145.00  | 6.07%        |

Newport-Mesa Unified  
Orange County

Budget, July 1  
2024-25 Estimated Actuals  
Exhibit A: Indirect Cost Rates Charged to Programs

30 66597 0000000  
Form ICR  
G8BRJPPX2G(2025-26)

|    |      |              |            |       |
|----|------|--------------|------------|-------|
| 12 | 6053 | 658,307.00   | 39,959.00  | 6.07% |
| 12 | 6105 | 3,777,308.00 | 226,968.00 | 6.01% |
| 13 | 5310 | 7,741,362.00 | 451,843.00 | 5.84% |

Budget, July 1  
2024-25 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

| Description   | Object Codes                          | Lottery:<br>Unrestricted<br>(Resource 1100) | Transferred to<br>Other<br>Resources for<br>Expenditure | Lottery:<br>Instructional<br>Materials<br>(Resource 6300)* | Totals       |
|---|---------------------------------------|---|---|--|--------------|
| <b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                             |                                       |   |   |  |              |
| 1. Adjusted Beginning Fund Balance  | 9791-9795                             | 0.00  |   | 0.00   | 0.00         |
| 2. State Lottery Revenue  | 8560                                  | 3,062,100.00                                |   | 1,245,600.00   | 4,307,700.00 |
| 3. Other Local Revenue  | 8600-8799                             | 0.00  |   | 0.00   | 0.00         |
| 4. Transfers from Funds of Lapsed/Reorganized Districts                     | 8965                                  | 0.00  |   | 0.00   | 0.00         |
| 5. Proceeds from SBITAs   | 8974                                  | 0.00  |   | 0.00   | 0.00         |
| 6. Contributions from Unrestricted Resources (Total must be zero)           | 8980                                  | 0.00  |   |  | 0.00         |
| 7. Total Available (Sum Lines A1 through A6)                                |                                       | 3,062,100.00                                | 0.00  | 1,245,600.00   | 4,307,700.00 |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                             |                                       |   |   |  |              |
| 1. Certificated Salaries  | 1000-1999                             | 2,129,853.00                                |   | 0.00   | 2,129,853.00 |
| 2. Classified Salaries  | 2000-2999                             | 0.00  |   | 0.00   | 0.00         |
| 3. Employee Benefits  | 3000-3999                             | 932,247.00                                  |   | 0.00   | 932,247.00   |
| 4. Books and Supplies   | 4000-4999                             | 0.00  |   | 1,245,600.00   | 1,245,600.00 |
| 5. a. Services and Other Operating Expenditures (Resource 1100)             | 5000-5999                             | 0.00  |   |  | 0.00         |
| b. Services and Other Operating Expenditures (Resource 6300)                | 5000-5999, except<br>5100, 5710, 5800 |   |   | 0.00   | 0.00         |
| c. Duplicating Costs for Instructional Materials (Resource 6300)            | 5100, 5710, 5800                      |   |   | 0.00   | 0.00         |
| 6. Capital Outlay   | 6000-6999                             | 0.00  |   | 0.00   | 0.00         |
| 7. Tuition  | 7100-7199                             | 0.00  |   |  | 0.00         |
| 8. Interagency Transfers Out  |                                       |   |   |  |              |
| a. To Other Districts, County Offices, and Charter Schools                  | 7211, 7212, 7221,<br>7222, 7281, 7282 | 0.00  |   |  | 0.00         |
| b. To JPAs and All Others   | 7213, 7223, 7283,<br>7299             | 0.00  |   |  | 0.00         |
| 9. Transfers of Indirect Costs  | 7300-7399                             | 0.00  |   |  | 0.00         |
| 10. Debt Service  | 7400-7499                             | 0.00  |   |  | 0.00         |
| 11. All Other Financing Uses  | 7630-7699                             | 0.00  |   |  | 0.00         |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 ) |                                       | 3,062,100.00                                | 0.00  | 1,245,600.00   | 4,307,700.00 |
| <b>C. ENDING BALANCE (Must equal Line A7 minus Line B12)</b>                | 979Z                                  | 0.00  | 0.00  | 0.00   | 0.00         |
| <b>D. COMMENTS:</b>   |                                       |   |   |  |              |

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

| Description   | Object Codes         | 2025-26<br>Budget<br>(Form 01)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2026-27<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2027-28<br>Projection (E) |
|---|----------------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|---------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                                       |                                     |                              |                                     |                           |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                       |                                     |                              |                                     |                           |
| 1. LCFF Sources   | 8010-8099            | 402,541,190.00                        | 3.91%                               | 418,261,944.00               | 3.91%                               | 434,611,528.00            |
| 2. Federal Revenues   | 8100-8299            | 0.00                                  | 0.00%                               | 0.00                         | 0.00%                               | 0.00                      |
| 3. Other State Revenues   | 8300-8599            | 7,143,058.00                          | 2.00%                               | 7,285,972.00                 | 0.23%                               | 7,302,880.00              |
| 4. Other Local Revenues   | 8600-8799            | 7,130,230.00                          | 0.07%                               | 7,135,230.00                 | 0.00%                               | 7,135,230.00              |
| 5. Other Financing Sources  |                      |                                       |                                     |                              |                                     |                           |
| a. Transfers In   | 8900-8929            | 10,500,000.00                         | -95.24%                             | 500,000.00                   | 0.00%                               | 500,000.00                |
| b. Other Sources  | 8930-8979            | 0.00                                  | 0.00%                               | 0.00                         | 0.00%                               | 0.00                      |
| c. Contributions  | 8980-8999            | (99,215,957.00)                       | -5.82%                              | (93,444,526.00)              | 2.77%                               | (96,032,939.00)           |
| 6. Total (Sum lines A1 thru A5c)  |                      | 328,098,521.00                        | 3.55%                               | 339,738,620.00               | 4.06%                               | 353,516,699.00            |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                       |                                     |                              |                                     |                           |
| 1. Certificated Salaries  |                      |                                       |                                     |                              |                                     |                           |
| a. Base Salaries  |                      |                                       |                                     | 144,109,025.00               |                                     | 144,829,570.00            |
| b. Step & Column Adjustment   |                      |                                       |                                     | 1,152,872.00                 |                                     | 1,158,636.00              |
| c. Cost-of-Living Adjustment  |                      |                                       |                                     | 0.00                         |                                     | 0.00                      |
| d. Other Adjustments  |                      |                                       |                                     | (432,327.00)                 |                                     | (434,488.00)              |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 144,109,025.00                        | 0.50%                               | 144,829,570.00               | 0.50%                               | 145,553,718.00            |
| 2. Classified Salaries  |                      |                                       |                                     |                              |                                     |                           |
| a. Base Salaries  |                      |                                       |                                     | 55,614,263.00                |                                     | 55,892,334.00             |
| b. Step & Column Adjustment   |                      |                                       |                                     | 500,528.00                   |                                     | 503,031.00                |
| c. Cost-of-Living Adjustment  |                      |                                       |                                     | 0.00                         |                                     |                           |
| d. Other Adjustments  |                      |                                       |                                     | (222,457.00)                 |                                     | (223,569.00)              |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 55,614,263.00                         | 0.50%                               | 55,892,334.00                | 0.50%                               | 56,171,796.00             |
| 3. Employee Benefits  | 3000-3999            | 87,705,261.00                         | -1.90%                              | 86,039,393.00                | 0.30%                               | 86,293,365.00             |
| 4. Books and Supplies   | 4000-4999            | 18,113,914.00                         | 0.63%                               | 18,227,343.00                | 0.62%                               | 18,339,532.00             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 43,949,688.00                         | -27.21%                             | 31,991,966.00                | 2.81%                               | 32,890,940.00             |
| 6. Capital Outlay   | 6000-6999            | 1,630,197.00                          | -12.48%                             | 1,426,821.00                 | 2.81%                               | 1,466,914.00              |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 2,767,836.00                          | 2.86%                               | 2,846,996.00                 | 2.81%                               | 2,926,997.00              |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (7,038,267.00)                        | 2.86%                               | (7,239,561.00)               | 2.81%                               | (7,442,993.00)            |
| 9. Other Financing Uses   |                      |                                       |                                     |                              |                                     |                           |
| a. Transfers Out  | 7600-7629            | 3,267,233.00                          | -27.08%                             | 2,382,392.00                 | 0.29%                               | 2,389,304.00              |
| b. Other Uses   | 7630-7699            | 0.00                                  | 0.00%                               |                              | 0.00%                               | 0.00                      |
| 10. Other Adjustments (Explain in Section F below)  |                      |                                       |                                     |                              |                                     |                           |
| 11. Total (Sum lines B1 thru B10)   |                      | 350,119,150.00                        | -3.92%                              | 336,397,254.00               | 0.65%                               | 338,589,573.00            |

| Description  | Object Codes | 2025-26 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)  |              | (22,020,629.00)              |                            | 3,341,366.00           |                            | 14,927,126.00          |
| D. FUND BALANCE  |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)  |              | 82,598,385.00                |                            | 60,577,756.00          |                            | 63,919,122.00          |
| 2. Ending Fund Balance (Sum lines C and D1)  |              | 60,577,756.00                |                            | 63,919,122.00          |                            | 78,846,248.00          |
| 3. Components of Ending Fund Balance   |              |                              |                            |                        |                            |                        |
| a. Nonspendable  | 9710-9719    | 216,676.00                   |                            | 225,000.00             |                            | 225,000.00             |
| b. Restricted  | 9740         |                              |                            |                        |                            |                        |
| c. Committed   |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements  | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments   | 9760         | 0.00                         |                            | 40,403,122.00          |                            | 55,157,748.00          |
| d. Assigned  | 9780         | 36,596,580.00                |                            | 0.00                   |                            | 0.00                   |
| e. Unassigned/Unappropriated   |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties  | 9789         | 23,764,500.00                |                            | 23,291,000.00          |                            | 23,463,500.00          |
| 2. Unassigned/Unappropriated   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)  |              | 60,577,756.00                |                            | 63,919,122.00          |                            | 78,846,248.00          |
| E. AVAILABLE RESERVES  |              |                              |                            |                        |                            |                        |
| 1. General Fund  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 23,764,500.00                |                            | 23,291,000.00          |                            | 23,463,500.00          |
| c. Unassigned/Unappropriated   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)   |              |                              |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                              |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         |                              |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves (Sum lines E1a thru E2c)   |              | 23,764,500.00                |                            | 23,291,000.00          |                            | 23,463,500.00          |
| F. ASSUMPTIONS   |              |                              |                            |                        |                            |                        |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                              |                            |                        |                            |                        |
| Necessary reductions due to attrition to maintain reserve.   |              |                              |                            |                        |                            |                        |

| Description   | Object Codes         | 2025-26 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| 1. LCFF Sources   | 8010-8099            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 2. Federal Revenues   | 8100-8299            | 12,374,398.00                | 2.74%                      | 12,713,905.00          | 3.40%                      | 13,146,423.00          |
| 3. Other State Revenues   | 8300-8599            | 58,131,729.00                | -3.23%                     | 56,255,258.00          | 1.47%                      | 57,080,523.00          |
| 4. Other Local Revenues   | 8600-8799            | 8,735,642.00                 | -11.85%                    | 7,700,759.00           | 0.22%                      | 7,717,978.00           |
| 5. Other Financing Sources  |                      |                              |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Sources  | 8930-8979            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions  | 8980-8999            | 99,215,957.00                | -5.82%                     | 93,444,526.00          | 2.77%                      | 96,032,939.00          |
| 6. Total (Sum lines A1 thru A5c)  |                      | 178,457,726.00               | -4.68%                     | 170,114,448.00         | 2.27%                      | 173,977,863.00         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 49,189,890.00          |                            | 49,435,839.00          |
| b. Step & Column Adjustment   |                      |                              |                            | 393,519.00             |                            | 395,486.00             |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (147,570.00)           |                            | (148,306.00)           |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 49,189,890.00                | 0.50%                      | 49,435,839.00          | 0.50%                      | 49,683,019.00          |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 26,189,789.00          |                            | 26,320,739.00          |
| b. Step & Column Adjustment   |                      |                              |                            | 235,708.00             |                            | 236,887.00             |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (104,758.00)           |                            | (105,284.00)           |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 26,189,789.00                | 0.50%                      | 26,320,739.00          | 0.50%                      | 26,452,342.00          |
| 3. Employee Benefits  | 3000-3999            | 49,812,654.00                | 4.16%                      | 51,886,931.00          | 0.30%                      | 52,042,592.00          |
| 4. Books and Supplies   | 4000-4999            | 11,896,292.00                | -0.50%                     | 11,836,526.00          | -0.57%                     | 11,769,132.00          |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 29,836,561.00                | 5.00%                      | 31,328,389.00          | 2.81%                      | 32,208,717.00          |
| 6. Capital Outlay   | 6000-6999            | 2,937,777.00                 | -31.18%                    | 2,021,797.00           | 2.81%                      | 2,078,610.00           |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 1,755,000.00                 | 2.86%                      | 1,805,193.00           | 2.81%                      | 1,855,919.00           |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 6,364,235.00                 | 2.86%                      | 6,546,252.00           | 2.81%                      | 6,730,202.00           |
| 9. Other Financing Uses   |                      |                              |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Uses   | 7630-7699            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)  |                      |                              |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)   |                      | 177,982,198.00               | 1.80%                      | 181,181,666.00         | 0.90%                      | 182,820,533.00         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>                                  |                      |                              |                            |                        |                            |                        |
|   |                      | 475,528.00                   |                            | (11,067,218.00)        |                            | (8,842,670.00)         |

| Description  | Object Codes | 2025-26 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>D. FUND BALANCE</b>   |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)  |              | 20,313,616.00                |                            | 20,789,144.00          |                            | 9,721,926.00           |
| 2. Ending Fund Balance (Sum lines C and D1)  |              | 20,789,144.00                |                            | 9,721,926.00           |                            | 879,256.00             |
| 3. Components of Ending Fund Balance   |              |                              |                            |                        |                            |                        |
| a. Nonspendable  | 9710-9719    | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Restricted  | 9740         | 20,789,144.00                |                            | 9,721,926.00           |                            | 879,256.00             |
| c. Committed   |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements  | 9750         |                              |                            |                        |                            |                        |
| 2. Other Commitments   | 9760         |                              |                            |                        |                            |                        |
| d. Assigned  | 9780         |                              |                            |                        |                            |                        |
| e. Unassigned/Unappropriated   |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties  | 9789         |                              |                            |                        |                            |                        |
| 2. Unassigned/Unappropriated   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)  |              | 20,789,144.00                |                            | 9,721,926.00           |                            | 879,256.00             |
| <b>E. AVAILABLE RESERVES</b>   |              |                              |                            |                        |                            |                        |
| 1. General Fund  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         |                              |                            |                        |                            |                        |
| c. Unassigned/Unappropriated   | 9790         |                              |                            |                        |                            |                        |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)   |              |                              |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         |                              |                            |                        |                            |                        |
| c. Unassigned/Unappropriated   | 9790         |                              |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)   |              |                              |                            |                        |                            |                        |
| <b>F. ASSUMPTIONS</b>  |              |                              |                            |                        |                            |                        |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                              |                            |                        |                            |                        |
| Necessary reductions due to attrition to maintain reserve.   |              |                              |                            |                        |                            |                        |



| Description   | Object Codes         | 2025-26 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| 1. LCFF Sources   | 8010-8099            | 402,541,190.00               | 3.91%                      | 418,261,944.00         | 3.91%                      | 434,611,528.00         |
| 2. Federal Revenues   | 8100-8299            | 12,374,398.00                | 2.74%                      | 12,713,905.00          | 3.40%                      | 13,146,423.00          |
| 3. Other State Revenues   | 8300-8599            | 65,274,787.00                | -2.66%                     | 63,541,230.00          | 1.33%                      | 64,383,403.00          |
| 4. Other Local Revenues   | 8600-8799            | 15,865,872.00                | -6.49%                     | 14,835,989.00          | 0.12%                      | 14,853,208.00          |
| 5. Other Financing Sources  |                      |                              |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 10,500,000.00                | -95.24%                    | 500,000.00             | 0.00%                      | 500,000.00             |
| b. Other Sources  | 8930-8979            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions  | 8980-8999            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 6. Total (Sum lines A1 thru A5c)  |                      | 506,556,247.00               | 0.65%                      | 509,853,068.00         | 3.46%                      | 527,494,562.00         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 193,298,915.00         |                            | 194,265,409.00         |
| b. Step & Column Adjustment   |                      |                              |                            | 1,546,391.00           |                            | 1,554,122.00           |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (579,897.00)           |                            | (582,794.00)           |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 193,298,915.00               | 0.50%                      | 194,265,409.00         | 0.50%                      | 195,236,737.00         |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 81,804,052.00          |                            | 82,213,073.00          |
| b. Step & Column Adjustment   |                      |                              |                            | 736,236.00             |                            | 739,918.00             |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (327,215.00)           |                            | (328,853.00)           |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 81,804,052.00                | 0.50%                      | 82,213,073.00          | 0.50%                      | 82,624,138.00          |
| 3. Employee Benefits  | 3000-3999            | 137,517,915.00               | 0.30%                      | 137,926,324.00         | 0.30%                      | 138,335,957.00         |
| 4. Books and Supplies   | 4000-4999            | 30,010,206.00                | 0.18%                      | 30,063,869.00          | 0.15%                      | 30,108,664.00          |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 73,786,249.00                | -14.18%                    | 63,320,355.00          | 2.81%                      | 65,099,657.00          |
| 6. Capital Outlay   | 6000-6999            | 4,567,974.00                 | -24.50%                    | 3,448,618.00           | 2.81%                      | 3,545,524.00           |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 4,522,836.00                 | 2.86%                      | 4,652,189.00           | 2.81%                      | 4,782,916.00           |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (674,032.00)                 | 2.86%                      | (693,309.00)           | 2.81%                      | (712,791.00)           |
| 9. Other Financing Uses   |                      |                              |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 3,267,233.00                 | -27.08%                    | 2,382,392.00           | 0.29%                      | 2,389,304.00           |
| b. Other Uses   | 7630-7699            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)   |                      | 528,101,348.00               | -1.99%                     | 517,578,920.00         | 0.74%                      | 521,410,106.00         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>                                  |                      |                              |                            |                        |                            |                        |
|   |                      | (21,545,101.00)              |                            | (7,725,852.00)         |                            | 6,084,456.00           |

| Description   | Object Codes | 2025-26 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>D. FUND BALANCE</b>  |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)   |              | 102,912,001.00               |                            | 81,366,900.00          |                            | 73,641,048.00          |
| 2. Ending Fund Balance (Sum lines C and D1)   |              | 81,366,900.00                |                            | 73,641,048.00          |                            | 79,725,504.00          |
| 3. Components of Ending Fund Balance  |              |                              |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719    | 216,676.00                   |                            | 225,000.00             |                            | 225,000.00             |
| b. Restricted   | 9740         | 20,789,144.00                |                            | 9,721,926.00           |                            | 879,256.00             |
| c. Committed  |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments  | 9760         | 0.00                         |                            | 40,403,122.00          |                            | 55,157,748.00          |
| d. Assigned   | 9780         | 36,596,580.00                |                            | 0.00                   |                            | 0.00                   |
| e. Unassigned/Unappropriated  |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789         | 23,764,500.00                |                            | 23,291,000.00          |                            | 23,463,500.00          |
| 2. Unassigned/Unappropriated  | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)                                 |              | 81,366,900.00                |                            | 73,641,048.00          |                            | 79,725,504.00          |
| <b>E. AVAILABLE RESERVES</b>  |              |                              |                            |                        |                            |                        |
| 1. General Fund   |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties   | 9789         | 23,764,500.00                |                            | 23,291,000.00          |                            | 23,463,500.00          |
| c. Unassigned/Unappropriated  | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999)   | 979Z         |                              |                            | 0.00                   |                            | 0.00                   |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)   |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties   | 9789         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated  | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)  |              | 23,764,500.00                |                            | 23,291,000.00          |                            | 23,463,500.00          |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)  |              | 4.50%                        |                            | 4.50%                  |                            | 4.50%                  |
| <b>F. RECOMMENDED RESERVES</b>  |              |                              |                            |                        |                            |                        |
| 1. Special Education Pass-through Exclusions  |              |                              |                            |                        |                            |                        |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):      |              |                              |                            |                        |                            |                        |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes          |                              |                            |                        |                            |                        |

| Description  | Object Codes | 2025-26 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| b. If you are the SELPA AU and are excluding special education pass-through funds:   |              |                              |                            |                        |                            |                        |
| 1. Enter the name(s) of the SELPA(s):  |              |                              |                            |                        |                            |                        |
| BL   |              |                              |                            |                        |                            |                        |
| 2. Special education pass-through funds  |              |                              |                            |                        |                            |                        |
| (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) |              |                              |                            |                        |                            |                        |
|  |              | 0.00                         |                            |                        |                            |                        |
| 2. District ADA  |              |                              |                            |                        |                            |                        |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)               |              |                              |                            |                        |                            |                        |
|  |              | 16,505.39                    |                            | 16,133.00              |                            | 16,133.00              |
| 3. Calculating the Reserves  |              |                              |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)  |              | 528,101,348.00               |                            | 517,578,920.00         |                            | 521,410,106.00         |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)   |              | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  |              | 528,101,348.00               |                            | 517,578,920.00         |                            | 521,410,106.00         |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)  |              | 3.00%                        |                            | 3.00%                  |                            | 3.00%                  |
| e. Reserve Standard - By Percent (Line F3c times F3d)  |              | 15,843,040.44                |                            | 15,527,367.60          |                            | 15,642,303.18          |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)   |              | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| g. Reserve Standard (Greater of Line F3e or F3f)   |              | 15,843,040.44                |                            | 15,527,367.60          |                            | 15,642,303.18          |
| h. Available Reserves (Line E3)  |              |                              |                            |                        |                            |                        |
| Meet Reserve Standard (Line F3g)   |              | YES                          |                            | YES                    |                            | YES                    |

Budget, July 1  
2024-25 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

| Description   | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund Transfers In<br>8900-8929 | Interfund Transfers Out<br>7600-7629 | Due From Other Funds<br>9310 | Due To Other Funds<br>9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|-------------------------------------|--------------------------------------|------------------------------|----------------------------|
|   | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |                                     |                                      |                              |                            |
| 01 GENERAL FUND                                       |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 273,479.00               | 0.00                  | 0.00                       | (719,915.00)          |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 10,653,409.00                       | 3,144,611.00                         |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND              |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND               |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND                |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 11 ADULT EDUCATION FUND                               |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 12 CHILD DEVELOPMENT FUND                             |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 275.00                   | 0.00                  | 268,072.00                 | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 13 CAFETERIA SPECIAL REVENUE FUND                     |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | (274,243.00)          | 451,843.00                 | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 2,644,611.00                        | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 14 DEFERRED MAINTENANCE FUND                          |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND                |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 10,500,000.00                        |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND                |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |

Budget, July 1  
2024-25 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

| Description   | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund Transfers In<br>8900-8929 | Interfund Transfers Out<br>7600-7629 | Due From Other Funds<br>9310 | Due To Other Funds<br>9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|-------------------------------------|--------------------------------------|------------------------------|----------------------------|
|   | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |                                     |                                      |                              |                            |
| Fund Reconciliation                                 |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 19 FOUNDATION SPECIAL REVENUE FUND                  |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                  | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                           |                          |                       |                            |                       |                                     | 0.00                                 |                              |                            |
| Fund Reconciliation                                 |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                  |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                           |                          |                       |                            |                       | 0.00                                | 153,409.00                           |                              |                            |
| Fund Reconciliation                                 |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 21 BUILDING FUND                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                  | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                           |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                 |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 25 CAPITAL FACILITIES FUND                          |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                  | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                           |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                 |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND        |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                  | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                           |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                 |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 35 COUNTY SCHOOL FACILITIES FUND                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                  | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                           |                          |                       |                            |                       | 0.00                                | 49,703,013.00                        |                              |                            |
| Fund Reconciliation                                 |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                  | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                           |                          |                       |                            |                       | 50,203,013.00                       | 0.00                                 |                              |                            |
| Fund Reconciliation                                 |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS        |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                  | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                           |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                 |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 51 BOND INTEREST AND REDEMPTION FUND                |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                  |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                           |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                 |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS        |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                  |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                           |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                 |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |

Budget, July 1  
2024-25 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

| Description                              | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund Transfers In<br>8900-8929 | Interfund Transfers Out<br>7600-7629 | Due From Other Funds<br>9310 | Due To Other Funds<br>9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|-------------------------------------|--------------------------------------|------------------------------|----------------------------|
|  | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |                                     |                                      |                              |                            |
| 53 TAX OVERRIDE FUND                     |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                       |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                      |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 56 DEBT SERVICE FUND                     |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                       |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                      |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 57 FOUNDATION PERMANENT FUND             |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                       | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                |                          |                       |                            |                       |                                     | 0.00                                 |                              |                            |
| Fund Reconciliation                      |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 61 CAFETERIA ENTERPRISE FUND             |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                       | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                      |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 62 CHARTER SCHOOLS ENTERPRISE FUND       |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                       | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                      |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 63 OTHER ENTERPRISE FUND                 |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                      |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 66 WAREHOUSE REVOLVING FUND              |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                      |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 67 SELF-INSURANCE FUND                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                       | 489.00                   | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                      |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 71 RETIREE BENEFIT FUND                  |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                       |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                |                                      |                              |                            |
| Fund Reconciliation                      |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                |                                      |                              |                            |
| Fund Reconciliation                      |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| 76 WARRANT/PASS-THROUGH FUND             |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                       |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Fund Reconciliation                      |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |

Budget, July 1  
2024-25 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

| Description               | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund Transfers In<br>8900-8929 | Interfund Transfers Out<br>7600-7629 | Due From Other Funds<br>9310 | Due To Other Funds<br>9610 |
|---------------------------|--------------------------|-----------------------|----------------------------|-----------------------|-------------------------------------|--------------------------------------|------------------------------|----------------------------|
|                           | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |                                     |                                      |                              |                            |
| 95 STUDENT BODY FUND      |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail        |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Fund Reconciliation       |                          |                       |                            |                       |                                     |                                      | 0.00                         | 0.00                       |
| TOTALS                    | 274,243.00               | (274,243.00)          | 719,915.00                 | (719,915.00)          | 63,501,033.00                       | 63,501,033.00                        | 0.00                         | 0.00                       |

Budget, July 1  
2025-26 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

| Description  | Direct Costs -<br>Interfund<br>Transfers<br>In 5750 | Transfers<br>Out 5750 | Indirect<br>Costs -<br>Interfund<br>Transfers<br>In 7350 | Transfers<br>Out 7350 | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers<br>Out 7600-<br>7629 | Due<br>From<br>Other<br>Funds<br>9310 | Due<br>To<br>Other<br>Funds<br>9610 |
|--|---|-----------------------|--|-----------------------|--|---|---------------------------------------|-------------------------------------|
| 01 GENERAL FUND  |   |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 251,966.00  | 0.00                  | 0.00   | (674,032.00)          |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |   |                       |  |                       | 10,500,000.00                          | 3,267,233.00                                |                                       |                                     |
| Fund Reconciliation                                      |   |                       |  |                       |  |   |                                       |                                     |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND                 |   |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 0.00  | 0.00                  | 0.00   | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |   |                       |  |                       | 0.00                                   | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |   |                       |  |                       |  |   |                                       |                                     |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND                  |   |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 0.00  | 0.00                  | 0.00   | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |   |                       |  |                       | 0.00                                   | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |   |                       |  |                       |  |   |                                       |                                     |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND                   |   |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       |   |                       |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |   |                       |  |                       |  |   |                                       |                                     |
| Fund Reconciliation                                      |   |                       |  |                       |  |   |                                       |                                     |
| 11 ADULT EDUCATION FUND                                  |   |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 0.00  | 0.00                  | 0.00   | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |   |                       |  |                       | 0.00                                   | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |   |                       |  |                       |  |   |                                       |                                     |
| 12 CHILD DEVELOPMENT FUND                                |   |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 3,000.00  | 0.00                  | 267,017.00   | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |   |                       |  |                       | 0.00                                   | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |   |                       |  |                       |  |   |                                       |                                     |
| 13 CAFETERIA SPECIAL REVENUE FUND                        |   |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 0.00  | (255,366.00)          | 407,015.00   | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |   |                       |  |                       | 2,767,233.00                           | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |   |                       |  |                       |  |   |                                       |                                     |
| 14 DEFERRED MAINTENANCE FUND                             |   |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 0.00  | 0.00                  |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |   |                       |  |                       | 0.00                                   | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |   |                       |  |                       |  |   |                                       |                                     |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND                   |   |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 0.00  | 0.00                  |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |   |                       |  |                       | 0.00                                   | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |   |                       |  |                       |  |   |                                       |                                     |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN<br>CAPITAL OUTLAY |   |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       |   |                       |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |   |                       |  |                       | 0.00                                   | 10,500,000.00                               |                                       |                                     |
| Fund Reconciliation                                      |   |                       |  |                       |  |   |                                       |                                     |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND                   |   |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 0.00  | 0.00                  |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |   |                       |  |                       | 0.00                                   | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |   |                       |  |                       |  |   |                                       |                                     |



Budget, July 1  
2025-26 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

| Description  | Direct<br>Costs -<br>Interfund<br>Transfers<br>In 5750 | Transfers<br>Out 5750 | Indirect<br>Costs -<br>Interfund<br>Transfers<br>In 7350 | Transfers<br>Out 7350 | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers<br>Out 7600-<br>7629 | Due<br>From<br>Other<br>Funds<br>9310 | Due<br>To<br>Other<br>Funds<br>9610 |
|--|--|-----------------------|--|-----------------------|--|---|---------------------------------------|-------------------------------------|
| 19 FOUNDATION SPECIAL REVENUE FUND                     |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                     | 0.00   | 0.00                  | 0.00   | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |  |                       |  |                       |  | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |  |                       |  |                       |  |   |                                       |                                     |
| 20 SPECIAL RESERVE FUND FOR<br>POSTEMPLOYMENT BENEFITS |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                     |  |                       |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |  |                       |  |                       | 0.00                                   | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |  |                       |  |                       |  |   |                                       |                                     |
| 21 BUILDING FUND                                       |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                     | 0.00   | 0.00                  |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |  |                       |  |                       | 0.00                                   | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |  |                       |  |                       |  |   |                                       |                                     |
| 25 CAPITAL FACILITIES FUND                             |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                     | 0.00   | 0.00                  |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |  |                       |  |                       | 0.00                                   | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |  |                       |  |                       |  |   |                                       |                                     |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE<br>FUND        |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                     | 0.00   | 0.00                  |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |  |                       |  |                       | 0.00                                   | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |  |                       |  |                       |  |   |                                       |                                     |
| 35 COUNTY SCHOOL FACILITIES FUND                       |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                     | 0.00   | 0.00                  |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |  |                       |  |                       | 0.00                                   | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |  |                       |  |                       |  |   |                                       |                                     |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY<br>PROJECTS |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                     | 0.00   | 0.00                  |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |  |                       |  |                       | 500,000.00                             | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |  |                       |  |                       |  |   |                                       |                                     |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT<br>UNITS        |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                     | 0.00   | 0.00                  |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |  |                       |  |                       | 0.00                                   | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |  |                       |  |                       |  |   |                                       |                                     |
| 51 BOND INTEREST AND REDEMPTION FUND                   |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                     |  |                       |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |  |                       |  |                       | 0.00                                   | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |  |                       |  |                       |  |   |                                       |                                     |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT<br>UNITS        |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                     |  |                       |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |  |                       |  |                       | 0.00                                   | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |  |                       |  |                       |  |   |                                       |                                     |
| 53 TAX OVERRIDE FUND                                   |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                     |  |                       |  |                       |  |   |                                       |                                     |

Budget, July 1  
2025-26 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

| Description                              | Direct<br>Costs -<br>Interfund<br>Transfers<br>In 5750 | Transfers<br>Out 5750 | Indirect<br>Costs -<br>Interfund<br>Transfers<br>In 7350 | Transfers<br>Out 7350 | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers<br>Out 7600-<br>7629 | Due<br>From<br>Other<br>Funds<br>9310 | Due<br>To<br>Other<br>Funds<br>9610 |
|--|--|-----------------------|--|-----------------------|--|---|---------------------------------------|-------------------------------------|
| Other Sources/Uses Detail                |  |                       |  |                       | 0.00                                   | 0.00  |                                       |                                     |
| Fund Reconciliation                      |  |                       |  |                       |  |   |                                       |                                     |
| 56 DEBT SERVICE FUND                     |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                       |  |                       |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                |  |                       |  |                       | 0.00                                   | 0.00  |                                       |                                     |
| Fund Reconciliation                      |  |                       |  |                       |  |   |                                       |                                     |
| 57 FOUNDATION PERMANENT FUND             |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                       | 0.00   | 0.00                  | 0.00   | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses Detail                |  |                       |  |                       |  | 0.00  |                                       |                                     |
| Fund Reconciliation                      |  |                       |  |                       |  |   |                                       |                                     |
| 61 CAFETERIA ENTERPRISE FUND             |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                       | 0.00   | 0.00                  | 0.00   | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses Detail                |  |                       |  |                       | 0.00                                   | 0.00  |                                       |                                     |
| Fund Reconciliation                      |  |                       |  |                       |  |   |                                       |                                     |
| 62 CHARTER SCHOOLS ENTERPRISE FUND       |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                       | 0.00   | 0.00                  | 0.00   | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses Detail                |  |                       |  |                       | 0.00                                   | 0.00  |                                       |                                     |
| Fund Reconciliation                      |  |                       |  |                       |  |   |                                       |                                     |
| 63 OTHER ENTERPRISE FUND                 |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                       | 0.00   | 0.00                  |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                |  |                       |  |                       | 0.00                                   | 0.00  |                                       |                                     |
| Fund Reconciliation                      |  |                       |  |                       |  |   |                                       |                                     |
| 66 WAREHOUSE REVOLVING FUND              |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                       | 0.00   | 0.00                  |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                |  |                       |  |                       | 0.00                                   | 0.00  |                                       |                                     |
| Fund Reconciliation                      |  |                       |  |                       |  |   |                                       |                                     |
| 67 SELF-INSURANCE FUND                   |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                       | 400.00   | 0.00                  |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                |  |                       |  |                       | 0.00                                   | 0.00  |                                       |                                     |
| Fund Reconciliation                      |  |                       |  |                       |  |   |                                       |                                     |
| 71 RETIREE BENEFIT FUND                  |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                       |  |                       |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                |  |                       |  |                       | 0.00                                   |   |                                       |                                     |
| Fund Reconciliation                      |  |                       |  |                       |  |   |                                       |                                     |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                       | 0.00   | 0.00                  |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                |  |                       |  |                       | 0.00                                   |   |                                       |                                     |
| Fund Reconciliation                      |  |                       |  |                       |  |   |                                       |                                     |
| 76 WARRANT/PASS-THROUGH FUND             |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                       |  |                       |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                |  |                       |  |                       |  |   |                                       |                                     |
| Fund Reconciliation                      |  |                       |  |                       |  |   |                                       |                                     |
| 95 STUDENT BODY FUND                     |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                       |  |                       |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                |  |                       |  |                       |  |   |                                       |                                     |

Newport-Mesa Unified  
Orange County

Budget, July 1  
2025-26 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

30 66597 0000000  
Form SIAB  
G8BRJPPX2G(2025-26)

| Description         | Direct<br>Costs -<br>Interfund<br>Transfers<br>In 5750 | Transfers<br>Out 5750 | Indirect<br>Costs -<br>Interfund<br>Transfers<br>In 7350 | Transfers<br>Out 7350 | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers<br>Out 7600-<br>7629 | Due<br>From<br>Other<br>Funds<br>9310 | Due<br>To<br>Other<br>Funds<br>9610 |
|---------------------|--|-----------------------|--|-----------------------|--|---|---------------------------------------|-------------------------------------|
| Fund Reconciliation |  |                       |  |                       |  |   |                                       |                                     |
| TOTALS              | 255,366.00   | (255,366.00)          | 674,032.00   | (674,032.00)          | 13,767,233.00                          | 13,767,233.00                               |                                       |                                     |

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

|   | Percentage Level | District ADA   |
|---|------------------|----------------|
|   | 3.0%             | 0 to 300       |
|   | 2.0%             | 301 to 1,000   |
|   | 1.0%             | 1,001 and over |
| District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): | 16,505           |                |
| District's ADA Standard Percentage Level:                         | 1.0%             |                |

## 1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

| Fiscal Year                 | Original Budget Funded ADA<br>(Form A, Lines A4 and C4) | Estimated/Unaudited Actuals<br>Funded ADA (Form A, Lines<br>A4 and C4) | ADA Variance Level (If<br>Budget is greater than<br>Actuals, else N/A) | Status     |
|-----------------------------|---|--|--|------------|
| Third Prior Year (2022-23)  |   |  |  |            |
| District Regular            | 18,539  | 18,488   |  |            |
| Charter School              |   |  |  |            |
| <b>Total ADA</b>            | <b>18,539</b>   | <b>18,488</b>  | <b>0.3%</b>  | <b>Met</b> |
| Second Prior Year (2023-24) |   |  |  |            |
| District Regular            | 17,641  | 17,597   |  |            |
| Charter School              |   |  |  |            |
| <b>Total ADA</b>            | <b>17,641</b>   | <b>17,597</b>  | <b>0.3%</b>  | <b>Met</b> |
| First Prior Year (2024-25)  |   |  |  |            |
| District Regular            | 16,787  | 16,787   |  |            |
| Charter School              |   | 0  |  |            |
| <b>Total ADA</b>            | <b>16,787</b>   | <b>16,787</b>  | <b>0.0%</b>  | <b>Met</b> |
| Budget Year (2025-26)       |   |  |  |            |
| District Regular            | 16,593  |  |  |            |
| Charter School              | 0   |  |  |            |
| <b>Total ADA</b>            | <b>16,593</b>   |  |  |            |

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**1B. Comparison of District ADA to the Standard**

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

- 1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

**Explanation:**  
(required if NOT met)

- 1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

| Percentage Level | District ADA   |
|------------------|----------------|
| 3.0%             | 0 to 300       |
| 2.0%             | 301 to 1,000   |
| 1.0%             | 1,001 and over |

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

| Fiscal Year                 | Budget        | Enrollment<br>CALPADS Actual | Enrollment Variance Level (If<br>Budget is greater than Actual,<br>else N/A) | Status     |
|-----------------------------|---------------|------------------------------|--|------------|
| Third Prior Year (2022-23)  |               |                              |  |            |
| District Regular            | 17,830        | 17,816                       |  |            |
| Charter School              |               |                              |  |            |
| <b>Total Enrollment</b>     | <b>17,830</b> | <b>17,816</b>                | <b>0.1%</b>  | <b>Met</b> |
| Second Prior Year (2023-24) |               |                              |  |            |
| District Regular            | 17,765        | 17,768                       |  |            |
| Charter School              |               |                              |  |            |
| <b>Total Enrollment</b>     | <b>17,765</b> | <b>17,768</b>                | <b>N/A</b>   | <b>Met</b> |
| First Prior Year (2024-25)  |               |                              |  |            |
| District Regular            | 17,650        | 17,650                       |  |            |
| Charter School              |               |                              |  |            |
| <b>Total Enrollment</b>     | <b>17,650</b> | <b>17,650</b>                | <b>0.0%</b>  | <b>Met</b> |
| Budget Year (2025-26)       |               |                              |  |            |
| District Regular            | 17,678        |                              |  |            |
| Charter School              |               |                              |  |            |
| <b>Total Enrollment</b>     | <b>17,678</b> |                              |  |            |

**2B. Comparison of District Enrollment to the Standard**

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

**Explanation:**  
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

## 3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

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

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

| Fiscal Year   | P-2 ADA<br>Estimated/Unaudited Actuals<br>(Form A, Lines A4 and C4) | Enrollment CALPADS Actual<br>(Criterion 2, Item 2A) | Historical Ratio of ADA to<br>Enrollment |
|---|---|---|--|
| Third Prior Year (2022-23)  |   |   |  |
| District Regular  | 16,499  | 17,816  |  |
| Charter School  |   | 0   |  |
| <b>Total ADA/Enrollment</b>   | <b>16,499</b>   | <b>17,816</b>                                       | <b>92.6%</b>                             |
| Second Prior Year (2023-24)   |   |   |  |
| District Regular  | 16,626  | 17,768  |  |
| Charter School  | 0   |   |  |
| <b>Total ADA/Enrollment</b>   | <b>16,626</b>   | <b>17,768</b>                                       | <b>93.6%</b>                             |
| First Prior Year (2024-25)  |   |   |  |
| District Regular  | 16,524  | 17,650  |  |
| Charter School  |   |   |  |
| <b>Total ADA/Enrollment</b>   | <b>16,524</b>   | <b>17,650</b>                                       | <b>93.6%</b>                             |
| Historical Average Ratio:   |   |   | 93.3%                                    |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): |   |   | 93.8%                                    |

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

| Fiscal Year                   | Estimated P-2 ADA Budget<br>(Form A, Lines A4 and C4) | Enrollment Budget/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status     |
|-------------------------------|---|---|----------------------------|------------|
| Budget Year (2025-26)         |   |   |                            |            |
| District Regular              | 16,505  | 17,678  |                            |            |
| Charter School                | 0   |   |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>16,505</b>   | <b>17,678</b>   | <b>93.4%</b>               | <b>Met</b> |
| 1st Subsequent Year (2026-27) |   |   |                            |            |
| District Regular              | 16,133  | 17,416  |                            |            |
| Charter School                |   |   |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>16,133</b>   | <b>17,416</b>   | <b>92.6%</b>               | <b>Met</b> |
| 2nd Subsequent Year (2027-28) |   |   |                            |            |
| District Regular              | 16,133  | 17,416  |                            |            |
| Charter School                |   |   |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>16,133</b>   | <b>17,416</b>   | <b>92.6%</b>               | <b>Met</b> |

## 3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue  
Basic Aid  
Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

|  | Prior Year<br>(2024-25) | Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Step 1 - Change in Population  |                         |                          |                                  |                                  |
| a. ADA (Funded) (Form A, lines A6 and C4)                                    | 16,817.98               | 16,624.23                | 16,164.44                        | 16,164.44                        |
| b. Prior Year ADA (Funded)   |                         | 16,817.98                | 16,624.23                        | 16,164.44                        |
| c. Difference (Step 1a minus Step 1b)  |                         | (193.75)                 | (459.79)                         | 0.00                             |
| d. Percent Change Due to Population (Step 1c divided by Step 1b)             |                         | (1.15%)                  | (2.77%)                          | 0.00%                            |
| Step 2 - Change in Funding Level   |                         |                          |                                  |                                  |
| a. Prior Year LCFF Funding   |                         | 402,532,038.00           | 418,252,252.00                   | 434,570,002.00                   |
| b1. COLA percentage  |                         | 2.30%                    | 3.02%                            | 3.42%                            |
| b2. COLA amount (proxy for purposes of this criterion)                       |                         | 9,258,236.87             | 12,631,218.01                    | 14,862,294.07                    |
| c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)         |                         | 2.30%                    | 3.02%                            | 3.42%                            |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c) |                         | 1.15%                    | .25%                             | 3.42%                            |
| LCFF Revenue Standard (Step 3, plus/minus 1%):                               |                         | N/A                      | N/A                              | N/A                              |



**4A2. Alternate LCFF Revenue Standard - Basic Aid**

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

**Basic Aid District Projected LCFF Revenue**

|  | Prior Year<br>(2024-25) | Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089)          | 374,303,667.00          | 393,018,850.00           | 408,739,604.00                   | 425,089,188.00                   |
| Percent Change from Previous Year                                      |                         | 5.00%                    | 4.00%                            | 4.00%                            |
| Basic Aid Standard (percent change from previous year, plus/minus 1%): |                         | 4.00% to 6.00%           | 3.00% to 5.00%                   | 3.00% to 5.00%                   |

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

|  | Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--|--------------------------|----------------------------------|----------------------------------|
| Necessary Small School Standard (COLA Step 2c, plus/minus 1%): | N/A                      | N/A                              | N/A                              |

**4B. Calculating the District's Projected Change in LCFF Revenue**

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

|   | Prior Year<br>(2024-25) | Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 385,529,021.00          | 403,981,286.00           | 419,702,040.00                   | 436,051,624.00                   |
| District's Projected Change in LCFF Revenue:          |                         | 4.79%                    | 3.89%                            | 3.90%                            |
| Basic Aid Standard                                    |                         | 4.00% to 6.00%           | 3.00% to 5.00%                   | 3.00% to 5.00%                   |
| Status:   |                         | Met                      | Met                              | Met                              |

**4C. Comparison of District LCFF Revenue to the Standard**

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

|  |
|--|
|  |
|--|



**6. CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

**6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

|  | Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funding Level<br>(Criterion 4A1, Step 3):                             | 1.15%                    | .25%                             | 3.42%                            |
| <b>2. District's Other Revenues and Expenditures<br/>Standard Percentage Range (Line 1, plus/minus 10%):</b> | <b>-8.85% to 11.15%</b>  | <b>-9.75% to 10.25%</b>          | <b>-6.58% to 13.42%</b>          |
| 3. District's Other Revenues and Expenditures<br>Explanation Percentage Range (Line 1, plus/minus 5%):       | -3.85% to 6.15%          | -4.75% to 5.25%                  | -1.58% to 8.42%                  |

**6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)**

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

| Object Range / Fiscal Year  | Amount        | Percent Change<br>Over Previous Year | Change Is Outside<br>Explanation Range |
|---|---------------|--------------------------------------|--|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b> |               |                                      |  |
| First Prior Year (2024-25)  | 12,619,350.00 |                                      |  |
| Budget Year (2025-26)   | 12,374,398.00 | (1.94%)                              | No                                     |
| 1st Subsequent Year (2026-27)   | 12,713,905.00 | 2.74%                                | No                                     |
| 2nd Subsequent Year (2027-28)   | 13,146,423.00 | 3.40%                                | No                                     |

**Explanation:**

(required if Yes)

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)**

|                               |               |         |     |
|-------------------------------|---------------|---------|-----|
| First Prior Year (2024-25)    | 59,239,263.00 |         |     |
| Budget Year (2025-26)         | 65,274,787.00 | 10.19%  | Yes |
| 1st Subsequent Year (2026-27) | 63,541,230.00 | (2.66%) | No  |
| 2nd Subsequent Year (2027-28) | 64,383,403.00 | 1.33%   | No  |

**Explanation:**

(required if Yes)

The deduction in state revenue is due to the one-time funding for COVID 19 fading out in 2024-2025.

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)**

|                               |               |          |     |
|-------------------------------|---------------|----------|-----|
| First Prior Year (2024-25)    | 19,171,092.00 |          |     |
| Budget Year (2025-26)         | 15,865,872.00 | (17.24%) | Yes |
| 1st Subsequent Year (2026-27) | 14,835,989.00 | (6.49%)  | Yes |
| 2nd Subsequent Year (2027-28) | 14,853,208.00 | .12%     | No  |

**Explanation:**

(required if Yes)

Projected interest revenue was reduced due to lower rates and lower fund balance. Conservative estimates from contributions from outside support groups due to economic uncertainty.

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)**

|                               |               |        |     |
|-------------------------------|---------------|--------|-----|
| First Prior Year (2024-25)    | 26,817,348.00 |        |     |
| Budget Year (2025-26)         | 30,010,206.00 | 11.91% | Yes |
| 1st Subsequent Year (2026-27) | 30,063,869.00 | .18%   | No  |
| 2nd Subsequent Year (2027-28) | 30,108,664.00 | .15%   | No  |

**Explanation:**  
(required if Yes)

The increase is due to support curriculum for past implementations that are no longer under contract.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)**

|                               |               |          |     |
|-------------------------------|---------------|----------|-----|
| First Prior Year (2024-25)    | 76,761,122.00 |          |     |
| Budget Year (2025-26)         | 73,786,249.00 | (3.88%)  | Yes |
| 1st Subsequent Year (2026-27) | 63,320,355.00 | (14.18%) | Yes |
| 2nd Subsequent Year (2027-28) | 65,099,657.00 | 2.81%    | No  |

**Explanation:**  
(required if Yes)

Reducing reliance on outside staffing agencies as vacancies are filled.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Amount | Percent Change<br>Over Previous Year | Status |
|----------------------------|--------|--------------------------------------|--------|
|----------------------------|--------|--------------------------------------|--------|

**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

|                               |               |         |     |
|-------------------------------|---------------|---------|-----|
| First Prior Year (2024-25)    | 91,029,705.00 |         |     |
| Budget Year (2025-26)         | 93,515,057.00 | 2.73%   | Met |
| 1st Subsequent Year (2026-27) | 91,091,124.00 | (2.59%) | Met |
| 2nd Subsequent Year (2027-28) | 92,383,034.00 | 1.42%   | Met |

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

|                               |                |          |         |
|-------------------------------|----------------|----------|---------|
| First Prior Year (2024-25)    | 103,578,470.00 |          |         |
| Budget Year (2025-26)         | 103,796,455.00 | .21%     | Met     |
| 1st Subsequent Year (2026-27) | 93,384,224.00  | (10.03%) | Not Met |
| 2nd Subsequent Year (2027-28) | 95,208,321.00  | 1.95%    | Met     |

**6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**  
Federal Revenue  
(linked from 6B  
if NOT met)

**Explanation:**  
Other State Revenue  
(linked from 6B  
if NOT met)

**Explanation:**  
Other Local Revenue  
(linked from 6B  
if NOT met)

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**

Books and Supplies  
(linked from 6B  
if NOT met)

The increase is due to support curriculum for past implementations that are no longer under contract.

**Explanation:**

**Services and Other Exps**  
(linked from 6B  
if NOT met)

Reducing reliance on outside staffing agencies as vacancies are filled.

7. **CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

512,139,453.00

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

3% Required  
Minimum Contribution  
(Line 2c times 3%)

Budgeted Contribution<sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

512,139,453.00

15,364,183.59

29,401,618.00

Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- ☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)  
☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])  
☐ Other (explanation must be provided)

**Explanation:**

(required if NOT met  
and Other is marked)

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

**8A. Calculating the District's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

|   | Third Prior Year<br>(2022-23) | Second Prior Year<br>(2023-24) | First Prior Year<br>(2024-25) |
|---|-------------------------------|--------------------------------|-------------------------------|
| 1. District's Available Reserve Amounts (resources 0000-1999)   |                               |                                |                               |
| a. Stabilization Arrangements<br>(Funds 01 and 17, Object 9750)   | 0.00                          | 64,160,122.00                  | 0.00                          |
| b. Reserve for Economic Uncertainties<br>(Funds 01 and 17, Object 9789)   | 20,392,900.00                 | 21,255,000.00                  | 22,900,000.00                 |
| c. Unassigned/Unappropriated<br>(Funds 01 and 17, Object 9790)  | 0.00                          | .20                            | 0.00                          |
| d. Negative General Fund Ending Balances in Restricted<br>Resources (Fund 01, Object 979Z, if negative, for each of<br>resources 2000-9999) | 0.00                          | 0.00                           | 0.00                          |
| e. Available Reserves (Lines 1a through 1d)   | 20,392,900.00                 | 85,415,122.20                  | 22,900,000.00                 |
| 2. Expenditures and Other Financing Uses  |                               |                                |                               |
| a. District's Total Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999)   | 453,172,549.26                | 472,332,427.59                 | 508,894,419.00                |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources<br>3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)        |                               |                                | 0.00                          |
| c. Total Expenditures and Other Financing Uses<br>(Line 2a plus Line 2b)  | 453,172,549.26                | 472,332,427.59                 | 508,894,419.00                |
| 3. District's Available Reserve Percentage<br>(Line 1e divided by Line 2c)  | 4.5%                          | 18.1%                          | 4.5%                          |

**District's Deficit Spending Standard Percentage Levels**

(Line 3 times 1/3):

|      |      |      |
|------|------|------|
| 1.5% | 6.0% | 1.5% |
|------|------|------|

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year                              | Net Change in<br>Unrestricted Fund Balance<br>(Form 01, Section E) | Total Unrestricted<br>Expenditures<br>and Other Financing Uses<br>(Form 01, Objects 1000-<br>7999) | Deficit Spending Level<br>(If Net Change in<br>Unrestricted Fund<br>Balance is negative, else<br>N/A) | Status |
|--|--|--|---|--------|
| Third Prior Year (2022-23)               | 6,476,067.83   | 301,547,375.35   | N/A   | Met    |
| Second Prior Year (2023-24)              | 13,506,155.46  | 303,390,091.74   | N/A   | Met    |
| First Prior Year (2024-25)               | (3,089,610.00)   | 322,549,207.00   | 1.0%  | Met    |
| Budget Year (2025-26) (Information only) | (22,020,629.00)  | 350,119,150.00   |   |        |

**8C. Comparison of District Deficit Spending to the Standard**

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

**Explanation:**  
(required if NOT met)



**9. CRITERION: Fund and Cash Balances**

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

| Percentage Level <sup>1</sup> | District ADA      |
|-------------------------------|-------------------|
| 1.7%                          | 0 to 300          |
| 1.3%                          | 301 to 1,000      |
| 1.0%                          | 1,001 to 30,000   |
| 0.7%                          | 30,001 to 250,000 |
| 0.3%                          | 250,001 and over  |

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

**9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages**

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

| Fiscal Year                              | Unrestricted General Fund Beginning Balance <sup>2</sup><br>(Form 01, Line F1e, Unrestricted Column) |                             | Beginning Fund Balance<br>Variance Level | Status |
|--|--|-----------------------------|--|--------|
|  | Original Budget  | Estimated/Unaudited Actuals | (If overestimated, else N/A)             |        |
| Third Prior Year (2022-23)               | 59,946,706.00  | 65,705,771.84               | N/A                                      | Met    |
| Second Prior Year (2023-24)              | 72,014,222.00  | 72,181,839.67               | N/A                                      | Met    |
| First Prior Year (2024-25)               | 78,780,570.00  | 85,687,995.00               | N/A                                      | Met    |
| Budget Year (2025-26) (Information only) | 82,598,385.00  |                             |  |        |

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

**9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard**

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

**9B-1: Determining if the District's Ending Cash Balance is Positive**

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

| Fiscal Year            | Ending Cash Balance<br>General Fund<br>(Form CASH, Line F, June Column) |  | Status |
|------------------------|---|--|--------|
|                        |   |  |        |
| Current Year (2025-26) | 123,422,922.79  |  | Met    |

**9B-2. Comparison of the District's Ending Cash Balance to the Standard**

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

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

**Explanation:**

Newport-Mesa Unified  
Orange County

(required if NOT met)

2025-26 Budget, July 1  
General Fund  
School District Criteria and Standards Review

30 66597 0000000  
Form 01CS  
G8BRJPPX2G(2025-26)

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

| Percentage Level            | District ADA      |
|-----------------------------|-------------------|
| 5% or \$88,000 (greater of) | 0 to 300          |
| 4% or \$88,000 (greater of) | 301 to 1,000      |
| 3%                          | 1,001 to 30,000   |
| 2%                          | 30,001 to 250,000 |
| 1%                          | 250,001 and over  |

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

|  | Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.<br>Subsequent Years, Form MYP, Line F2, if available.) | 16,505                   | 16,133                           | 16,133                           |
| <b>District's Reserve Standard Percentage Level:</b>   | <b>3%</b>                | <b>3%</b>                        | <b>3%</b>                        |

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s):

|   | Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|---|--------------------------|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds<br>(Fund 10, resources 3300-3499, 6500-6540 and 6546,<br>objects 7211-7213 and 7221-7223) | 0.00                     |                                  |                                  |

**10B. Calculating the District's Reserve Standard**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

|   | Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999) (Form MYP, Line B11)       | 528,101,348.00           | 517,578,920.00                   | 521,410,106.00                   |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) |                          |                                  |                                  |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 528,101,348.00           | 517,578,920.00                   | 521,410,106.00                   |

|    |  |                      |                      |                      |
|----|--|----------------------|----------------------|----------------------|
| 4. | Reserve Standard Percentage Level  | 3%                   | 3%                   | 3%                   |
| 5. | Reserve Standard - by Percent<br>(Line B3 times Line B4)                             | 15,843,040.44        | 15,527,367.60        | 15,642,303.18        |
| 6. | Reserve Standard - by Amount<br>(\$88,000 for districts with 0 to 1,000 ADA, else 0) | 0.00                 | 0.00                 | 0.00                 |
| 7. | <b>District's Reserve Standard</b><br><b>(Greater of Line B5 or Line B6)</b>         | <b>15,843,040.44</b> | <b>15,527,367.60</b> | <b>15,642,303.18</b> |

**10C. Calculating the District's Budgeted Reserve Amount**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

|  | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|--|-----------------------|-------------------------------|-------------------------------|
| 1. General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYP, Line E1a)  | 0.00                  | 0.00                          | 0.00                          |
| 2. General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYP, Line E1b)  | 23,764,500.00         | 23,291,000.00                 | 23,463,500.00                 |
| 3. General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYP, Line E1c)  | 0.00                  | 0.00                          | 0.00                          |
| 4. General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYP, Line E1d) | 0.00                  | 0.00                          | 0.00                          |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYP, Line E2a)  | 0.00                  | 0.00                          | 0.00                          |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYP, Line E2b)  | 0.00                  | 0.00                          | 0.00                          |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYP, Line E2c)  | 0.00                  | 0.00                          | 0.00                          |
| 8. District's Budgeted Reserve Amount<br>(Lines C1 thru C7)  | 23,764,500.00         | 23,291,000.00                 | 23,463,500.00                 |
| 9. District's Budgeted Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)  | 4.50%                 | 4.50%                         | 4.50%                         |
| <b>District's Reserve Standard</b><br><b>(Section 10B, Line 7):</b>  | <b>15,843,040.44</b>  | <b>15,527,367.60</b>          | <b>15,642,303.18</b>          |
| Status:  | Met                   | Met                           | Met                           |

**10D. Comparison of District Reserve Amount to the Standard**

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

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

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to  
+\$20,000

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

| Description / Fiscal Year   | Projection      | Amount of Change | Percent Change | Status  |
|---|-----------------|------------------|----------------|---------|
| <b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b> |                 |                  |                |         |
| First Prior Year (2024-25)  | (90,740,460.00) |                  |                |         |
| Budget Year (2025-26)   | (99,215,957.00) | 8,475,497.00     | 9.3%           | Met     |
| 1st Subsequent Year (2026-27)   | (93,444,526.00) | (5,771,431.00)   | (5.8%)         | Met     |
| 2nd Subsequent Year (2027-28)   | (96,032,939.00) | 2,588,413.00     | 2.8%           | Met     |
| <b>1b. Transfers In, General Fund *</b>   |                 |                  |                |         |
| First Prior Year (2024-25)  | 10,653,409.00   |                  |                |         |
| Budget Year (2025-26)   | 10,500,000.00   | (153,409.00)     | (1.4%)         | Met     |
| 1st Subsequent Year (2026-27)   | 500,000.00      | (10,000,000.00)  | (95.2%)        | Not Met |
| 2nd Subsequent Year (2027-28)   | 500,000.00      | 0.00             | 0.0%           | Met     |
| <b>1c. Transfers Out, General Fund *</b>  |                 |                  |                |         |
| First Prior Year (2024-25)  | 3,144,611.00    |                  |                |         |
| Budget Year (2025-26)   | 3,267,233.00    | 122,622.00       | 3.9%           | Met     |
| 1st Subsequent Year (2026-27)   | 2,382,392.00    | (884,841.00)     | (27.1%)        | Not Met |
| 2nd Subsequent Year (2027-28)   | 2,389,304.00    | 6,912.00         | .3%            | Met     |

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget?

No

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

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

**Explanation:**

(required if NOT met)

The fluctuation in Encroachment is related to the large amount of one-time restricted revenue sources dropping off in the out years.

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**

(required if NOT met)

The fluctuation in Encroachment is related to the large amount of one-time restricted revenue sources dropping off in the out years.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

| Type of Commitment            | # of Years Remaining | SACS Fund and Object Codes Used For: |                             | Principal Balance as of July 1, 2025 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
|                               |                      | Funding Sources (Revenues)           | Debt Service (Expenditures) |                                      |
| Leases                        | Various              |                                      | 01-5XXX                     | 400,025                              |
| Certificates of Participation |                      |                                      |                             |                                      |
| General Obligation Bonds      | Various              |                                      |                             | 346,137,573                          |
| Supp Early Retirement Program | 5                    |                                      | 01-39XX                     | 6,908,845                            |
| State School Building Loans   |                      |                                      |                             |                                      |
| Compensated Absences          | N/A                  | 01-8XXX                              | 01-1XXX/2XXX                | 4,033,998                            |

Other Long-term Commitments (do not include OPEB):

|        |  |  |  |             |
|--------|--|--|--|-------------|
|        |  |  |  |             |
|        |  |  |  |             |
|        |  |  |  |             |
|        |  |  |  |             |
|        |  |  |  |             |
|        |  |  |  |             |
| TOTAL: |  |  |  | 357,480,441 |

| Type of Commitment (continued)                                | Prior Year<br>(2024-25)<br>Annual Payment<br>(P & I) | Budget Year<br>(2025-26)<br>Annual Payment<br>(P & I) | 1st Subsequent Year<br>(2026-27)<br>Annual Payment<br>(P & I) | 2nd Subsequent Year<br>(2027-28)<br>Annual Payment<br>(P & I) |
|---|--|---|---|---|
|   |  |   |   |   |
|   |  |   |   |   |
| Leases  | 366,000  | 366,000   | 366,000   | 366,000   |
| Certificates of Participation                                 |  |   |   |   |
| General Obligation Bonds                                      | 10,799,325   | 10,799,325  | 10,799,325  | 10,799,325  |
| Supp Early Retirement Program                                 | 0  | 1,381,769   | 1,381,769   | 1,381,769   |
| State School Building Loans                                   |  |   |   |   |
| Compensated Absences  | 4,033,998  | 4,033,998   | 4,033,998   | 4,033,998   |
| Other Long-term Commitments (continued):                      |  |   |   |   |
|   |  |   |   |   |
|   |  |   |   |   |
|   |  |   |   |   |
|   |  |   |   |   |
|   |  |   |   |   |
| Total Annual Payments:  | 15,199,323   | 16,581,092  | 16,581,092  | 16,581,092  |
| Has total annual payment increased over prior year (2024-25)? |  | Yes   | Yes   | Yes   |



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**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

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DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

**Explanation:**  
(required if Yes  
to increase in total  
annual payments)

The increase in annual payments will be funded by the Bond Interest and Redemption Fund.

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**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

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DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

**S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

- 1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Certificated Eligibility: Retire from active service at 55 years old with 10 years of consecutive services or 50-55 years old with a minimum of 30 years of service in California and 10 years of consecutive length of service with the district. Classified Eligibility: Retire from active service at 55 years old with 10 years of consecutive service or 62-65 years old working 7 or more hours per day with 30 years of the District service.

- 3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund Governmental Fund

0

12,730,915

4. OPEB Liabilities

- a. Total OPEB liability

138,476,534.00

- b. OPEB plan(s) fiduciary net position (if applicable)

0.00

- c. Total/Net OPEB liability (Line 4a minus Line 4b)

138,476,534.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

6/30/2024

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

0.00

0.00

0.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

3,392,143.00

3,473,079.00

3,555,738.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

3,088,753.00

3,243,190.00

3,405,350.00

- d. Number of retirees receiving OPEB benefits

114.00

114.00

114.00

**S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

- 1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

- 2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

The district is self-insured for Workers' Compensation and claims are handled through Keenan & Associates.

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

9,093,043.00

9,093,043.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
b. Amount contributed (funded) for self-insurance programs

|  | Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. Required contribution (funding) for self-insurance programs | 2,271,552.00             | 2,291,995.00                     | 2,312,623.00                     |
| b. Amount contributed (funded) for self-insurance programs     | 2,271,552.00             | 2,291,995.00                     | 2,312,623.00                     |

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

|   | Prior Year (2nd Interim)<br>(2024-25) | Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full - time - equivalent(FTE) positions | 1,276                                 | 1,291                    | 1,279                            | 1,279                            |

**Certificated (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified

by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted

to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

Identify the source of funding that will be used to support multiyear salary commitments:

|  |
|--|
|  |
|--|

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

|           |
|-----------|
| 2,000,072 |
|-----------|

| Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--------------------------|----------------------------------|----------------------------------|
|--------------------------|----------------------------------|----------------------------------|

7. Amount included for any tentative salary schedule increases

|           |   |   |
|-----------|---|---|
| 2,375,359 | 0 | 0 |
|-----------|---|---|

| Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--------------------------|----------------------------------|----------------------------------|
|--------------------------|----------------------------------|----------------------------------|

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

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

|            |            |            |
|------------|------------|------------|
| Yes        | Yes        | Yes        |
| 26,079,491 | 27,644,260 | 29,302,916 |
| 92.4%      | 92.4%      | 92.4%      |
| 6.0%       | 6.0%       | 6.0%       |

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

|    |  |  |
|----|--|--|
| No |  |  |
|----|--|--|

|  |
|--|
|  |
|--|

| Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--------------------------|----------------------------------|----------------------------------|
|--------------------------|----------------------------------|----------------------------------|

**Certificated (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

|           |           |           |
|-----------|-----------|-----------|
| Yes       | Yes       | Yes       |
| 1,071,723 | 1,080,296 | 1,088,938 |
| .8%       | .8%       | .8%       |

| Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--------------------------|----------------------------------|----------------------------------|
|--------------------------|----------------------------------|----------------------------------|

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

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

|     |     |     |
|-----|-----|-----|
| Yes | Yes | Yes |
| Yes | Yes | Yes |

**Certificated (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |

**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

|  | Prior Year (2nd Interim)<br>(2024-25) | Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified(non - management) FTE positions | 1,064                                 | 1,120                    | 1,120                            | 1,120                            |

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

|         |
|---------|
| 922,595 |
|---------|

|                          |                                  |                                  |
|--------------------------|----------------------------------|----------------------------------|
| Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--------------------------|----------------------------------|----------------------------------|

7. Amount included for any tentative salary schedule increases

|           |   |   |
|-----------|---|---|
| 1,846,856 | 0 | 0 |
|-----------|---|---|

|                          |                                  |                                  |
|--------------------------|----------------------------------|----------------------------------|
| Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--------------------------|----------------------------------|----------------------------------|

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

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

|            |            |            |
|------------|------------|------------|
| Yes        | Yes        | Yes        |
| 22,625,120 | 23,982,627 | 25,421,584 |
| 92.4%      | 92.4%      | 92.4%      |
| 6.0%       | 6.0%       | 6.0%       |

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

|    |  |  |
|----|--|--|
| No |  |  |
|----|--|--|

|  |
|--|
|  |
|--|

|                          |                                  |                                  |
|--------------------------|----------------------------------|----------------------------------|
| Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--------------------------|----------------------------------|----------------------------------|

**Classified (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

|         |         |         |
|---------|---------|---------|
| Yes     | Yes     | Yes     |
| 656,099 | 715,148 | 779,511 |
| .9%     | .9%     | .9%     |

|                          |                                  |                                  |
|--------------------------|----------------------------------|----------------------------------|
| Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--------------------------|----------------------------------|----------------------------------|

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

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

|     |     |     |
|-----|-----|-----|
| Yes | Yes | Yes |
| Yes | Yes | Yes |

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |
|  |

**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

|  | Prior Year (2nd Interim)<br>(2024-25) | Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 145                                   | 170                      | 170                              | 170                              |

**Management/Supervisor/Confidential****Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement  
% change in salary schedule from prior year (may enter text, such as "Reopener")

| Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |
|                          |                                  |                                  |
|                          |                                  |                                  |

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

429,036

4. Amount included for any tentative salary schedule increases

| Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--------------------------|----------------------------------|----------------------------------|
| 671,359                  | 671,361                          | 671,361                          |

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

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

| Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 3,434,170                | 3,640,220                        | 3,858,633                        |
| 92.4%                    | 92.4%                            | 92.4%                            |
| 6.0%                     | 6.0%                             | 6.0%                             |

**Management/Supervisor/Confidential****Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

| Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 254,521                  | 275,702                          | 298,653                          |
| 0.0%                     | 0.0%                             | 0.0%                             |

**Management/Supervisor/Confidential****Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

| Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 426,404                  | 426,404                          | 426,404                          |
|                          |                                  |                                  |



**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP:

Jun 24, 2025

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

**ADDITIONAL FISCAL INDICATORS**

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

|            |  |     |
|------------|--|-----|
| <b>A1.</b> | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?   | No  |
| <b>A2.</b> | Is the system of personnel position control independent from the payroll system?   | Yes |
| <b>A3.</b> | Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)   | No  |
| <b>A4.</b> | Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?  | No  |
| <b>A5.</b> | Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | No  |
| <b>A6.</b> | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | No  |
| <b>A7.</b> | Is the district's financial system independent of the county office system?  | No  |
| <b>A8.</b> | Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)   | No  |
| <b>A9.</b> | Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?  | No  |

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

**Comments:**  
(optional)

**End of School District Budget Criteria and Standards Review**

## **Newport-Mesa Unified School District**

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