

Newport-Mesa

Unified School District

2026-27

All Funds June Budget

NEWPORT-MESA UNIFIED SCHOOL DISTRICT

2026-27 ALL FUNDS JUNE BUDGET

Presented to:

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Sara Jocham, Ed. D – Assistant Superintendent, Special Services
Tracy Knibb – Assistant Superintendent, Chief Human Resources Officer
Jeffrey Dixon – Assistant Superintendent, Chief Business Official

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Presented by:

Jeffrey Dixon
Assistant Superintendent, Chief Business Official
June 9, 2026

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Introduction

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Michelle Murphy
Vice President



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Clerk



Andrea McElroy
Member



Ashley Anderson
Member



Carol Crane
Member



Krista Weigand
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"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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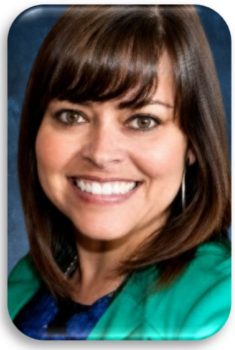
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Executive Summary

Executive Summary

2026-27 June Budget

As we look ahead to the 2026-27 school year, we are pleased to present a budget designed to directly support and advance the work we began this year with our Strategic Plan and Portrait of a Graduate. Our core commitment remains unchanged: we believe that when students are truly known as individuals and feel a strong connection to peers and staff, they are better supported to grow, learn, and thrive. We will inspire students to question boldly, think critically, communicate powerfully, and lead with confidence. To achieve this, our resources are strategically aligned to ensure that every student is seen, heard, supported, and safe.

To prepare our graduates to be self-confident, forward-thinking critical thinkers, adaptors, collaborators, and tech navigators , this year's budget prioritizes targeted investments across five key areas of focus:

1. High Academic Expectations & Rigor

We are dedicating funding to ensure rigorous instruction and programmatic offerings are equitable across all school communities. Key funding areas include:

- **A-G Pathway Alignment:** Developing vertically aligned coursework and pathways from PK-12 for every student.
- **Holistic Student Connections:** Investing in extra-curricular opportunities, community service, and civic experiences that connect students to their schools, staff, and peers.

2. Relevance & Innovative Technology

To engage students and accelerate learning, our budget reflects the real-world demands of a changing digital landscape.

- **Digital Literacy & Tech Navigation:** Expanding digital literacy programs to teach the responsible, ethical, and creative use of emerging technologies, including artificial intelligence.
- **Lifelong Learning:** Integrating PK-12 lessons focused on independent adult life skills.

3. Belonging: Seen, Heard, Supported, & Safe

Cultivating a culture of care and social safety is a primary funding pillar this year.

- **Leading with Care:** Funding professional learning systems that help staff prioritize positive student relationships and manage behavioral needs.
- **Known by Name and Need:** Supporting data and tracking systems so staff can proactively identify each student's academic strengths, interests, and areas of need beyond standard test scores.
- **Vertical Teaming:** Providing resources for staff cross-collaboration and subject matter teaming across grade levels.

4. Connections: Our Schools, Our Community

We are investing in the unique identities of our neighborhood schools to foster deep civic pride and community-building.

- **Celebrating Success:** Funding initiatives to highlight and share school achievements, recognize exceptional teaching, and actively engage families and students in community-building.

5. Systems & Resources

Our fiscal approach ensures that time, talent, finances, and facilities are strategically and equitably structured to maximize student growth.

- **Targeted Alignment:** Aligning our operational systems to directly support academics, technology, career training options, and professional learning.
- **Modern Facilities:** Maintaining a strict budgetary commitment to safe, welcoming, accessible, and well-maintained physical campuses.

By intentionally pointing our financial resources toward these core pillars, the 2026-27 budget ensures that NMUSD continues to foster schools rooted in belonging, kindness, and academic excellence.

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 2026-27 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 $31,238.

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 13.5% in 2026-27.

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

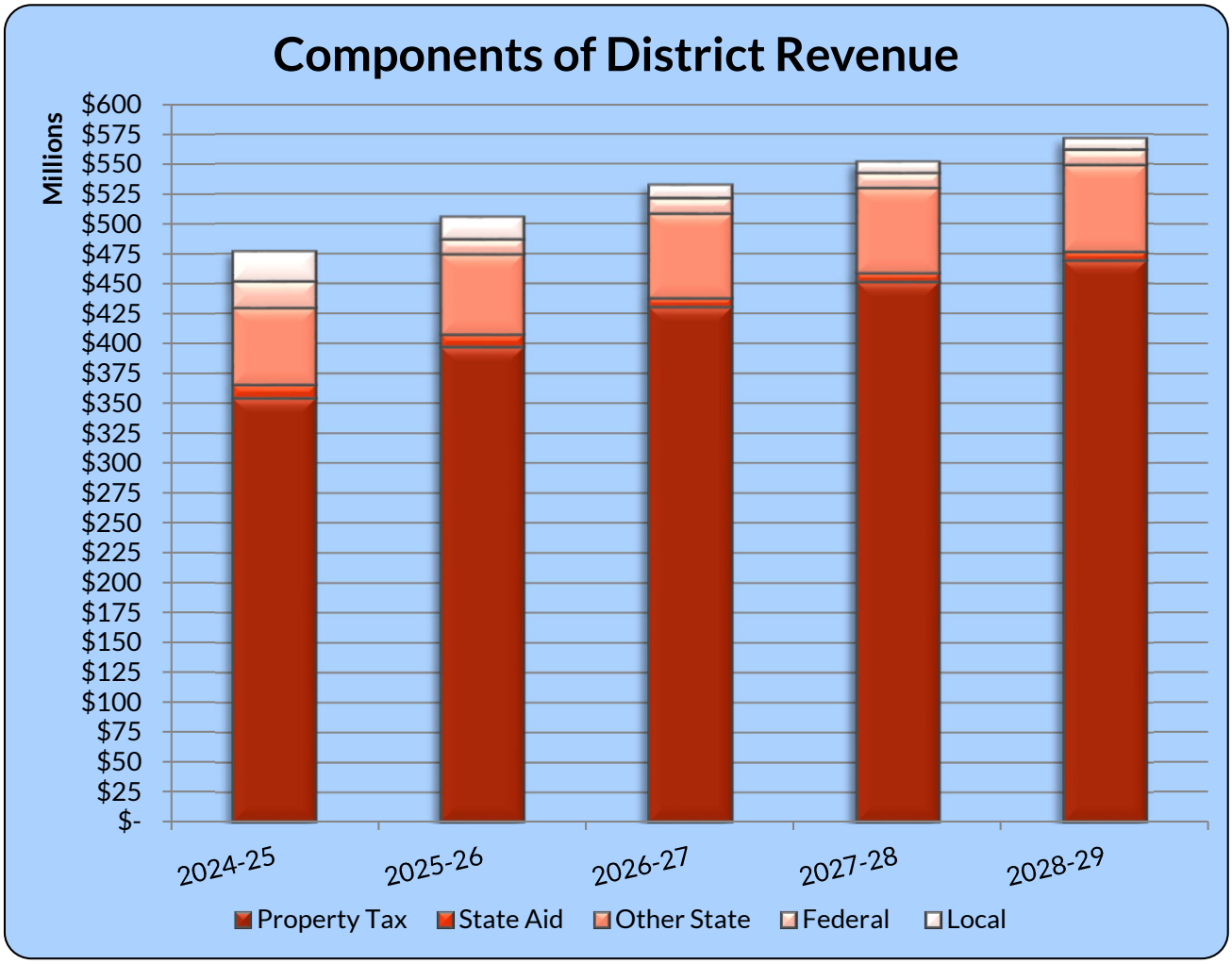
Each school site summary budget is listed in Section 4, Informational.

The Big Picture

Revenue is Moderating

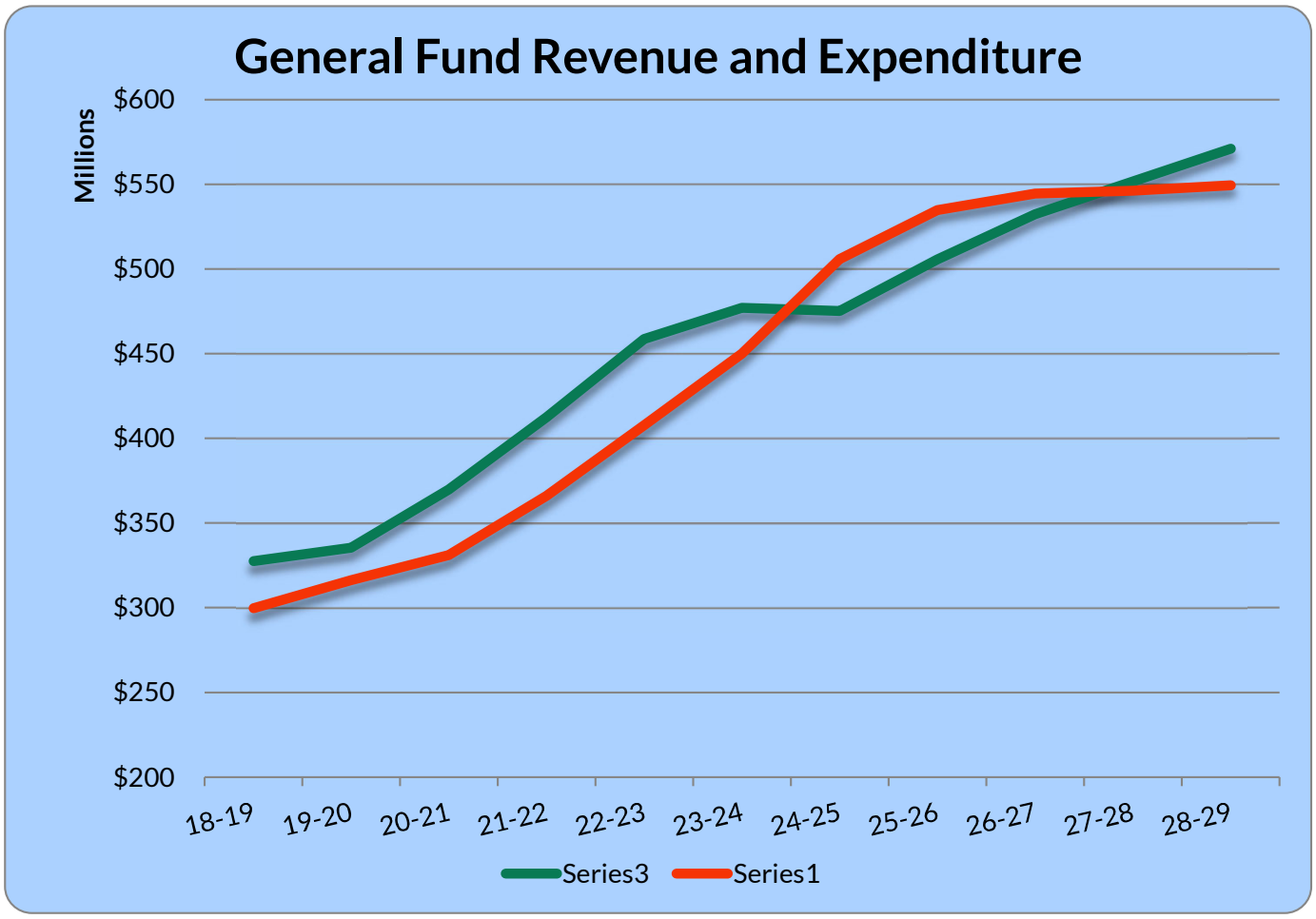
Driven by the community's positive attributes, property taxes have and will continue to contribute most significantly to the district's long term financial position. Although the rate of growth is expected to slow, the real estate market has remained remarkably resilient in spite of high prices and interest rates. This year we experienced property tax revenue growth of approximately 7% over the prior year and we anticipate the growth to continue over the next 2-years, though at a lightly less rate of growth year over year.

The State's budget also shows some improvement from when it was adopted last June. Revenues are higher by more than $50 billion over a 3-year period, $28 billion in just Prop 98, with a balanced budget forecasted for 2026-27 and for 2027-28. Despite the good news, however, there is still concern over the State withholding $3.9 billion from Prop 98, specifically meant for supporting public education. This is a far better proposal than the initial January budget that had proposed withholding more than $5 billion, but still represents an unneccessary move to not fully recognize the Prop 98 Guarantee.

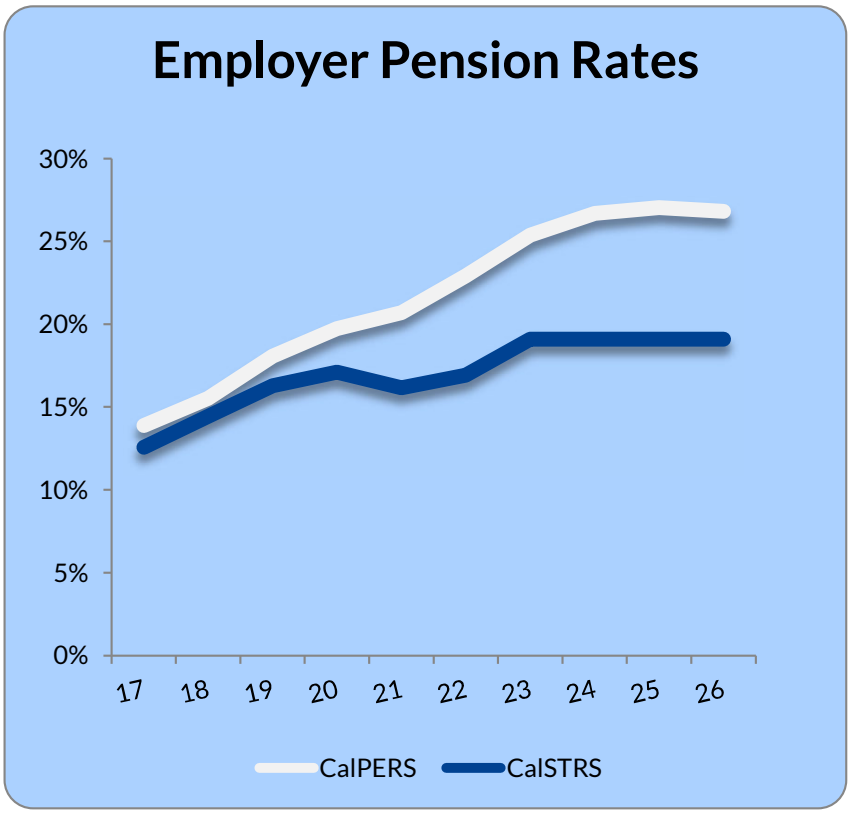


The Board of Education is Moving Quickly to Fulfill Priorities

Significant investments have been made using one-time revenues that are no longer available to support ongoing costs. Ongoing investment costs have largely been absorbed by the General Fund, which has resulted in lower reserve levels in the near-term. Going forward, the natural growth in expenditures are projected to increase at a rate slightly less than the growth in revenue we anticipate, bringing our budget back into alignment and allowing for an intentional effort to rebuild reserve levels. Something that will not show up in the proposed budget, but is a key factor in expediting our work towards a stronger financial position, is the work we began this year to identify opportunities for achieving additional savings and increasing efficiencies. Reductions in expenditures are being carefully examined to make sure that they stay away from the classroom and learning experiences of our students. Such reductions are being continuously explored while continuing to invest in programs and services that benefit all students in Newport-Mesa Unified School District.

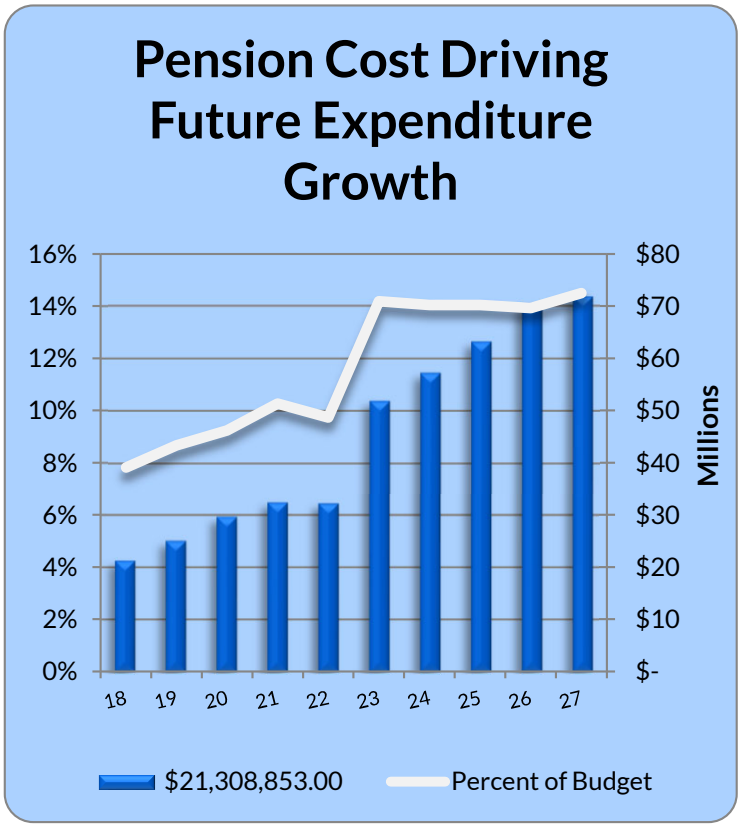


Pension Costs Continue to Markedly Increase



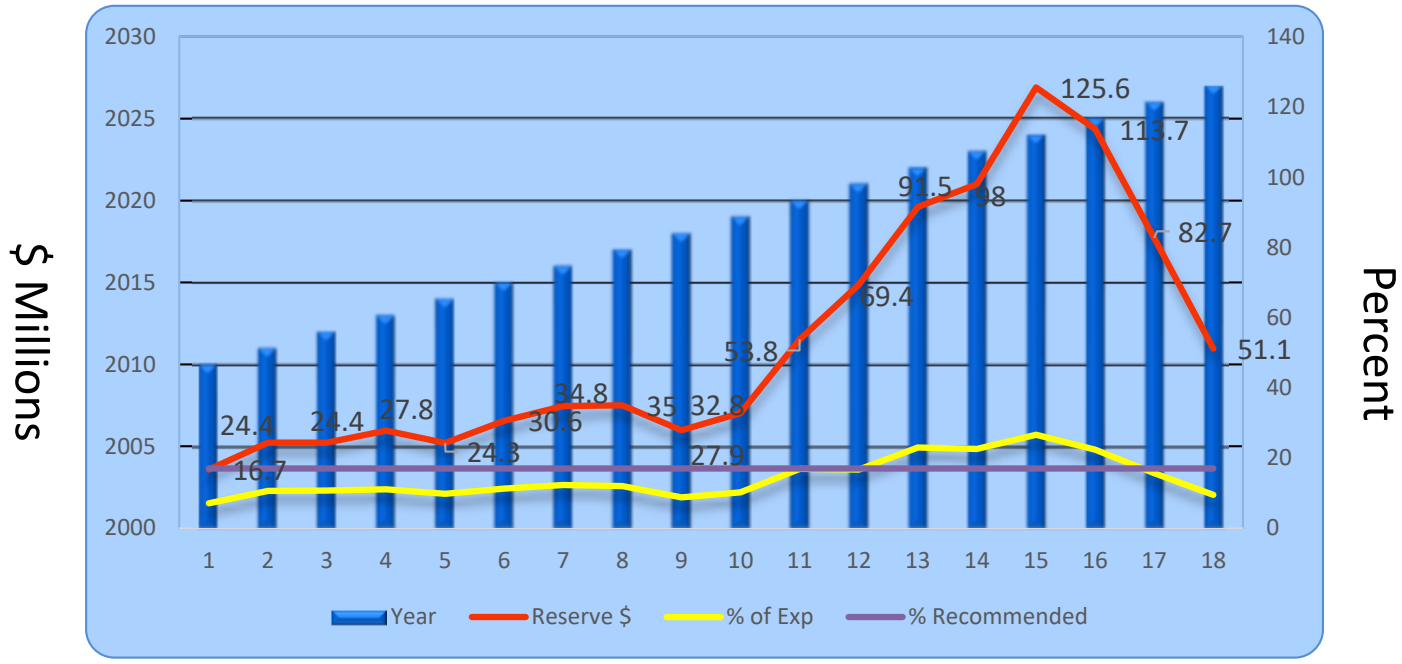
California Public Employee pension systems (CalPERS and CalSTRS), have been negatively impacted by substantial lower investment return expectations and extended mortality assumptions. Consequently, both systems lacked sufficient assets to cover earned obligations. The contribution rates for employers had gone up dramatically, but are forecasted to remain stable. Therefore, the district's pension rates will moderately increase over the next few years.

Higher rates for both CalPERS and CalSTRS had posed a significant budget challenges for the district. In terms of dollars, the district's pension costs are expected to increase from $12.6 million in 2013-14 to $73 million in 2026-27. 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 14.5 percent in 2026-27.



A Prudent Reserve Balance

The district strives to maintain a prudent ending fund balance. Over the past several years the fund balance had built-up, largely from one-time funding, that was mostly depleted going into 2026-27. Going forward we will look to begin rebuilding our reserve levels to meet and exceed the 17 perecent goal. The 17 percent reserve balance is recommended by the Government Finance Officers Assocation and the California Legislative Analyst's Office and will continue to be monitored as part of our financial actovators that are under constant monitoring and shared with the Board on a regular basis.

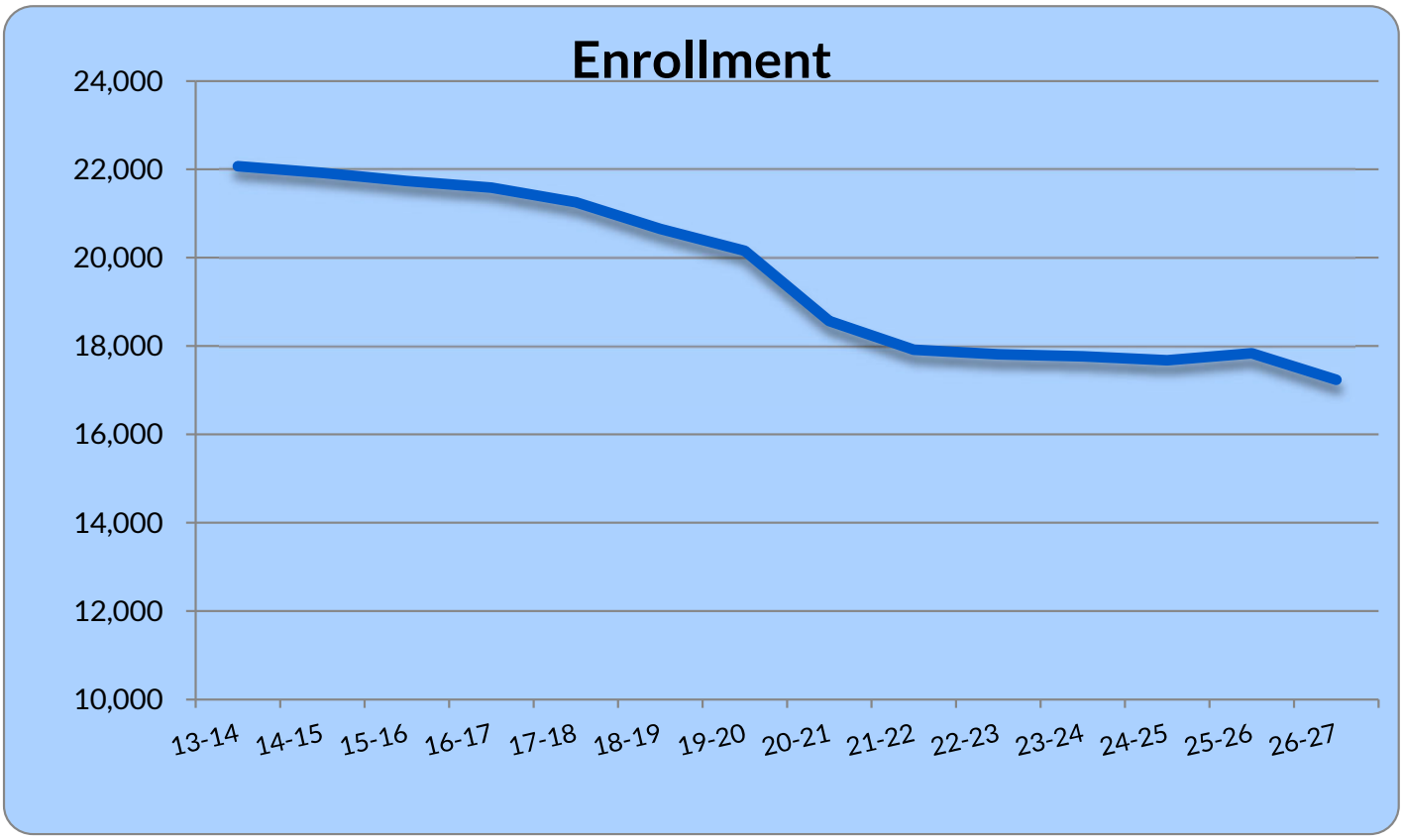


The District's Overall Financial Condition is Strong & Positioned to Move Board Directed Priorities Forward in the Future

Revenue	2025-26 Est. Actual	2026-27 June Budget	2027-28	2028-29
Local Control Funding Sources	$ 407,207,914	$ 430,227,075	$ 451,240,938	$ 468,883,630
Federal	12,595,655	13,151,227	12,503,076	12,920,679
State	67,260,748	78,050,851	78,562,774	79,920,238
Other Local	18,485,174	10,898,935	9,239,160	9,239,160
Total Revenues	**$ 505,549,491**	**$ 532,328,088**	**$ 551,545,948**	**$ 570,963,707**
Expenditure				
Salaries	$ 276,478,489	$ 285,644,651	$ 288,014,944	$ 290,404,964
Benefits	147,001,965	152,723,050	153,177,074	153,632,460
Books and Supplies	22,845,304	23,437,040	23,737,040	23,582,040
Services	81,355,691	73,420,278	73,120,278	73,270,278
Capital Outlay	3,253,214	5,354,453	4,248,898	4,723,898
Other Outgo/Support Costs	3,850,104	3,837,259	3,837,259	3,837,259
Total Expenditures	**$ 534,784,767**	**$ 544,416,731**	**$ 546,135,493**	**$ 549,450,899**
Interfund Transfers				
Transfer In	$ 10,662,034	$ 500,000	$ 500,000	$ 500,000
Transfer Out	$ 8,267,233	$ 12,986,165	$ 2,440,075	$ 2,452,025
Net Increase/(Decrease)	$ (26,840,475)	$ (24,574,808)	$ 3,470,380	$ 19,560,783
Beginning Fund Balance	$ 99,226,966	$ 72,386,491	$ 47,811,683	$ 51,282,063
Ending Fund Balance	**$ 72,386,491**	**$ 47,811,683**	**$ 51,282,063**	**$ 70,842,846**
Components of Ending Fund Balance				
Reserved for Economic Uncertainty (REU)	$ 24,437,500	$ 25,083,000	$ 24,713,000	$ 24,862,500
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
Total	$ 104,449,501	$ 82,728,400	$ 75,063,049	$ 81,124,505

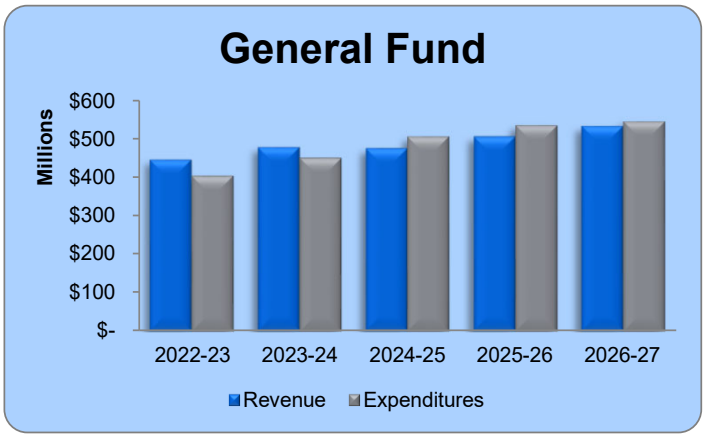
Enrollment Decline is Moderating

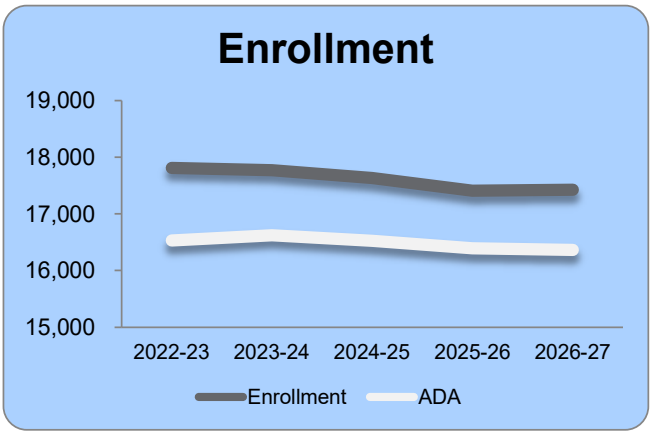
The district had been experiencing declining enrollment since 2013-14. Other districts in the county are also experiencing the same trend. Based on 2025-26 countywide enrollment, the majority of Orange County school districts experienced declining enrollment. For Newport-Mesa, the decline has moderated over the past few years and while slight decline still persists, our enrollment is fairly stable and projected to continue to be stable for the coming years. Small declines will continue into the future, primarily due to the decline in birthrates and housing costs in southern California. 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 could pose future policy and staffing implications for the district.

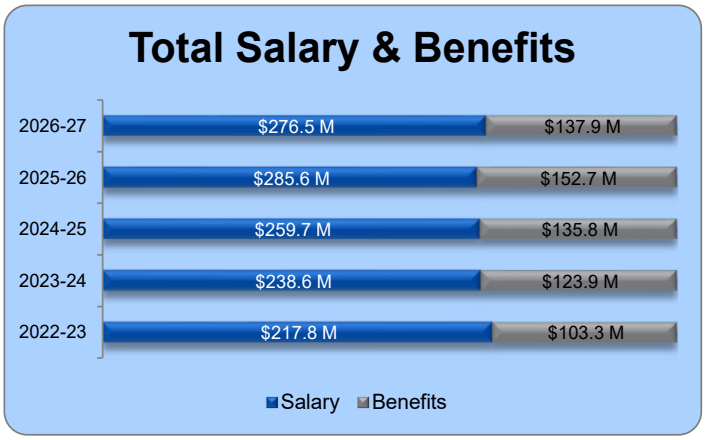


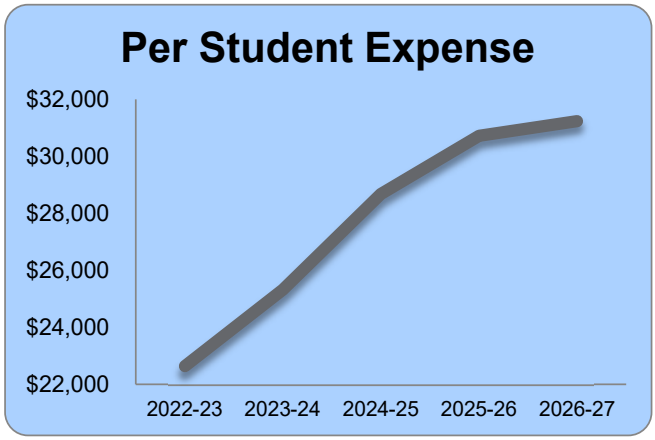
N-MUSD Financial Highlights

	Est. Actual 2025-26	June Budget 2026-27	% Change
Enrollment	17,408	17,428	0.11%
Total General Fund Revenue	$ 505,549,491	$ 532,328,088	5.30%
Total Property Taxes Before Charter Deduct	$ 396,904,503	$ 420,718,773	6.00%
Education Protection Account	$ 3,323,716	$ 3,313,672	-0.30%
Lottery $ per ADA	$ 272	$ 272	0.00%
Total General Fund Expenditures	$ 534,784,767	$ 544,416,731	1.80%
Total All Funds Expenditures	$ 661,417,656	$ 653,610,958	-1.18%
General Fund Expenditures per Student	$ 30,721	$ 31,238	1.68%
Salaries and Benefit Expenditure Per Student	$ 24,327	$ 25,153	3.40%
Non-staffing Expenditure Per Student	$ 6,394	$ 6,085	-4.83%
Routine Restricted Maintenance	$ 28,082,654	$ 28,235,694	0.54%
Routine Restricted Maintenance Rate	5.17%	5.07%	-2.04%
Reserve Level	13.98%	9.08%	-35.05%
Indirect Cost Rate	6.41%	11.18%	74.41%
Total Teacher Salaries	$ 147,026,713	$ 152,111,756	3.46%
Average Teacher Salary	$ 120,134	$ 121,095	0.80%
Average Teacher Benefits Package	$ 50,243	$ 50,860	1.23%









State Budget Highlights

Executive Summary: May Revision 2026-27 State Budget Impact

The state's May Revision reflects substantial funding updates for California's 5.7 million TK-12 public school students. Driven by notable upward adjustments to Proposition 98 revenues , the budget increases overall education funding while prioritizing structural stability, special education equity, and expanded investments in staff retention, literacy, and mathematics.

1. Proposition 98 Funding & System Adjustments

- **Historic Revenue Increases**: The Proposition 98 minimum funding guarantee for TK-14 schools is revised upward to **$124.9 billion** for 2024-25, **$125.1 billion** for 2025-26, and **$127.1 billion** for 2026-27. This represents a three-year increase of approximately $28 billion over the 2025 Budget Act.
- **Test 1 Funding Safeguards**: The budget remains in a "Test 1" status for all three years, fixing funding at roughly 40% of General Fund revenues plus local property taxes. Crucially, this funding level will *not* be reduced to reflect statewide enrollment declines, effectively boosting per-pupil funding allocations.
- **Rainy Day Fund Expansion**: To insulate districts from future revenue volatility, $4.6 billion of the new revenue is directed straight into the Proposition 98 Rainy Day Fund. Combined with an increased discretionary deposit of $1.6 billion, the fund's final balance will reach a historic **$10.3 billion**.

2. Core Operational Impact: LCFF & Employee Benefits

- **Statutory & Super COLA**: The statutory Cost-of-Living Adjustment (COLA) has risen to **2.87%** (up from 2.41% in the initial Governor's Budget). Additionally, the state has injected $906.7 million to fund a discretionary "Super COLA," bringing the total blended COLA to **4.31%** to help districts offset rising operational costs and declining enrollment.
- **Paid Pregnancy Disability Leave Mandate**: Beginning in the 2026-27 school year, all TK-12 local educational agencies must provide employees with up to **14 weeks of paid pregnancy disability leave**. The state notes that the costs of this mandate are absorbable within the 1.4% discretionary portion of the LCFF COLA.

3. Targeted Categorical & Programmatic Investments

Special Education

- **Base Rate Equalization**: Reflecting a 43% increase over the 2025 Budget Act, special education receives an ongoing base rate investment boost of **$1.8 billion**. This equalizes funding across all statewide local educational agencies, increasing the per-student rate from $999 to **$1,340**.

Literacy & Math Interventions

- **Extended Literacy Support**: Includes **$428.8 million** in one-time funding to extend the *Literacy Coaches and Reading Specialists Grant Program* for all current grantees through June 30, 2031, focusing on early evidence-based interventions.

- **Mathematics Framework Expansion**: Allocates an additional **$60 million** in one-time funds to expand the reach of the *Mathematics Professional Learning Partnership* beyond its original 2029 expiration date.

Student Supports & Block Grants

- **Discretionary Block Grant**: The *Student Support and Professional Development Discretionary Block Grant* is upgraded to **$5 billion** (up from $2.8 billion) to provide local flexibility for managing rising costs, teacher recruitment, and framework implementation.
- **Community Schools Model**: Reappropriates **$485 million** to support the implementation, planning, and long-term accountability structures of the community schools initiative.

4. Key Secondary Adjustments & Mandates

Program / Category	Funding Type	Amount	Budgetary Action / Impact
Local Property Tax Adjustments	Ongoing GF	**+$344.4M**	Backfills decreased offsetting local property taxes for 2026-27.
Teacher Candidate Pathways	One-Time	**$5.0M**	Establishes a free, statewide college transcript review system to bypass costly subject exams.
Clear Credential Renewal Fee	Fee Adjustment	**+$25**	Increases clear credential renewal fees to $125 every 5 years ($5/year increase) to backfill testing revenue loss.
Students Experiencing Homelessness	One-Time	**$30.0M**	Grants to increase identification and improve outcomes, supplementing federal funds.
Universal School Meals	Ongoing	**+$2.8M**	Provides additional ongoing funds to fully cover the universal school meals program.
Menstrual Products Mandate	Ongoing	**+$1.7M**	Additional funding to support the Public School Restrooms mandated program.

Organizational

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 384 students, including special education students.

The district employs approximately 1,452 certificated employees and 1,465 classified employees. Total 2026-27 enrollment is expected to be 17,408. 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

December 2025	Initial enrollment projections for 2026-27
	Submit 2025-26 First Period Interim Report to OCDE
	Begin LCAP Stakeholder Engagement
January 2026	Present overview of Governor's Proposed Budget to Board+
February 2026	Finalize enrollment projections for 2026-27
	Review initial 2025-26 and multi-year projections with Cabinet
March 2026	Submit 2025-26 Second Period Interim Report to OCDE
	Present Study Budget scenarios to Board+
April 2026	Revise and distribute 2026-27 Budget Guidelines to site / department managers
	Distribute 2026-27 Budget Worksheets to site / department managers
	Site / department managers meet with staff for input
	Receive initial 2026-27 budget allocations (Budget Worksheets) from site / department managers
	Review capital facility and equipment plans
	Hold 2026-27 budget planning meetings with site / department managers and with categorical program directors on an as needed basis
	Review initial site / department / categorical budgets with cabinet and appropriate administration
	LCAP draft submission period begins
	Present final multi-year projections to Board+
	Preliminary staffing plans available
	Present 2026-27 Draft Study Budget to Cabinet
May 2026	Review Governor's "May Revise" Budget
June 2026	Present 2026-27 All Funds Budget and LCAP to Board+
	Present 2026-27 All Funds Budget and LCAP to bargaining units and staff

+Board Presentation and Public Review / Input Opportunity

	Board adopts 2026-27 All Funds Budget and LCAP+
	File 2026-27 All Funds Final Budget and LCAP with OCDE
July 2026	Close books for 2025-26 Fiscal Year
August 2026	OCDE Approval of 2026-27 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 2026-27 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 2026-27 appropriations.
- School site resource units, Object Codes 4000-6000 (Non-Personnel)
- Non-school site operating units: zero based.
- Categorical Programs: 100% of anticipated 2026-27 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.



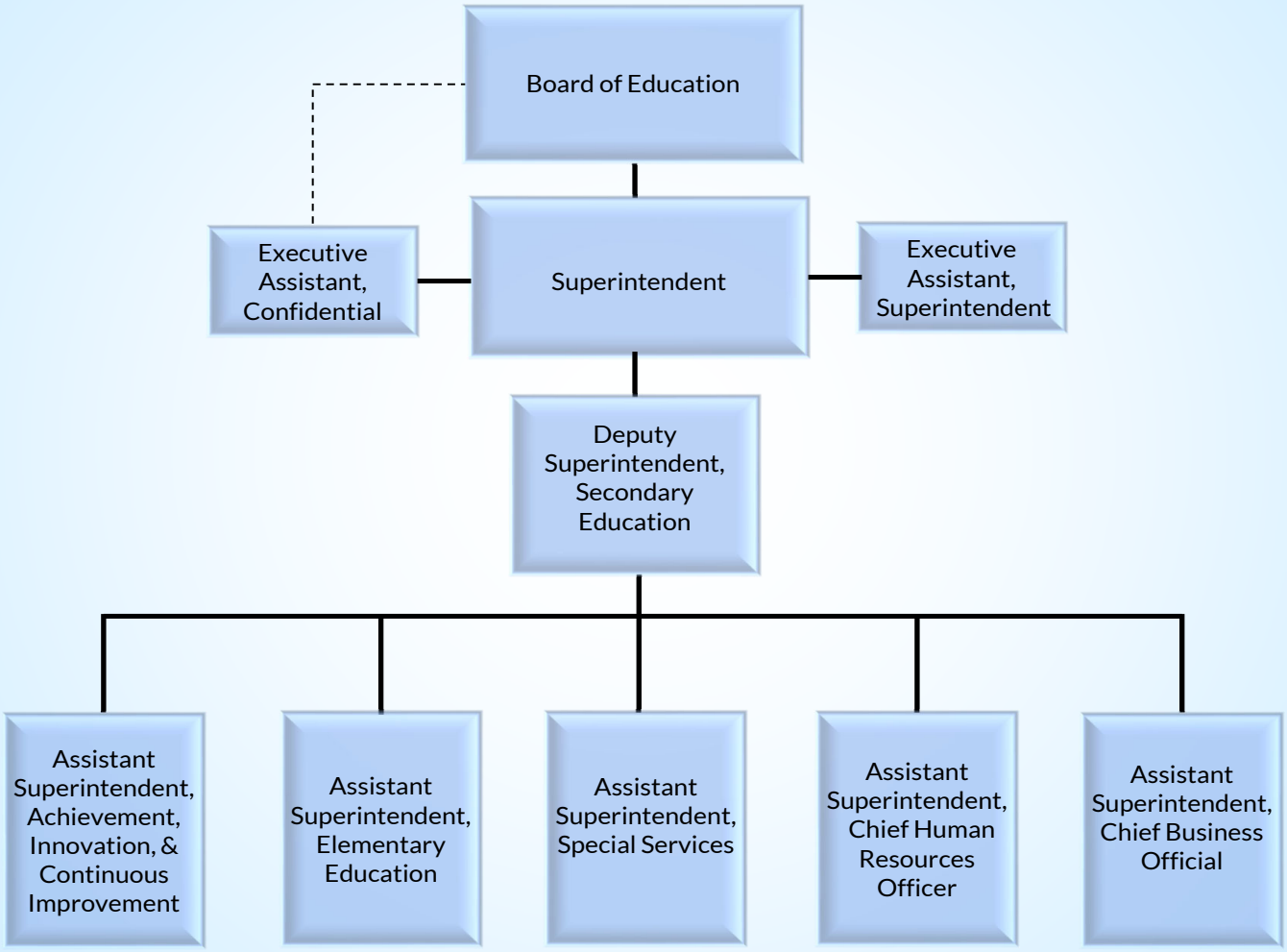
The budget development process requires that every budget account include a meaningful and understandable written rationale and that every account fall into one of three categories:

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

Organizational Charts

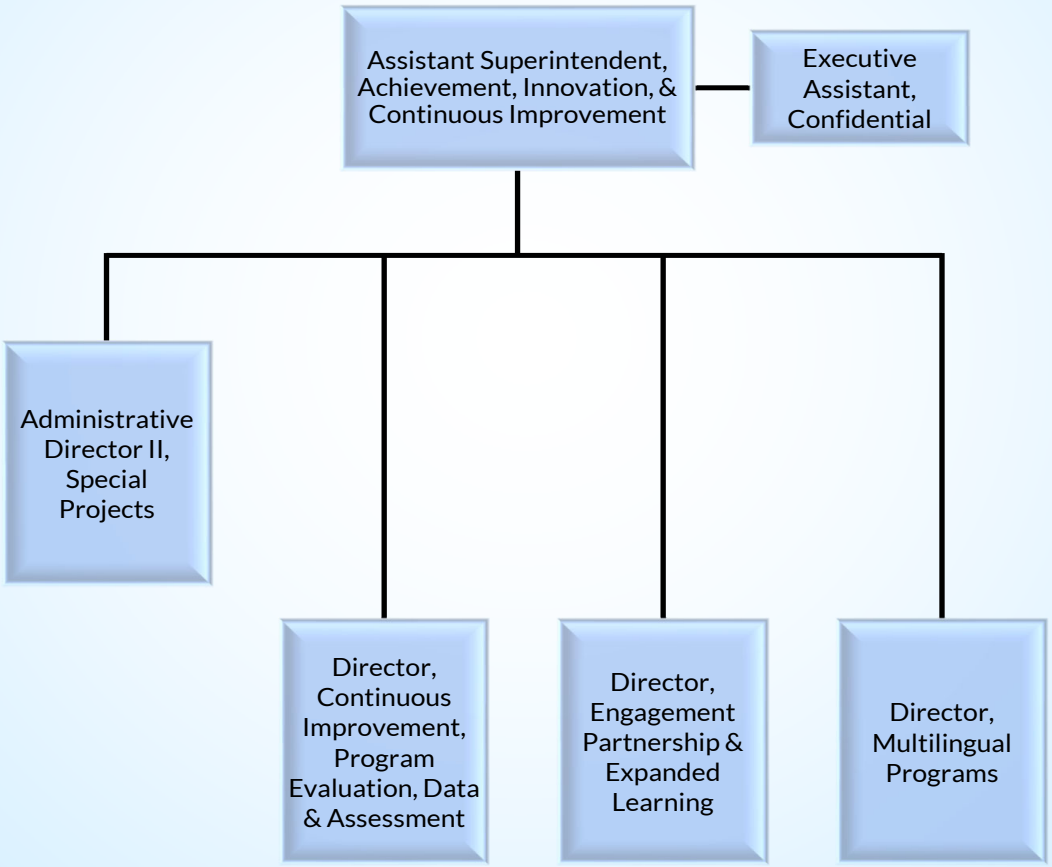
Office of the Superintendent

June 2026



Achievement, Innovation, and Continuous Improvement

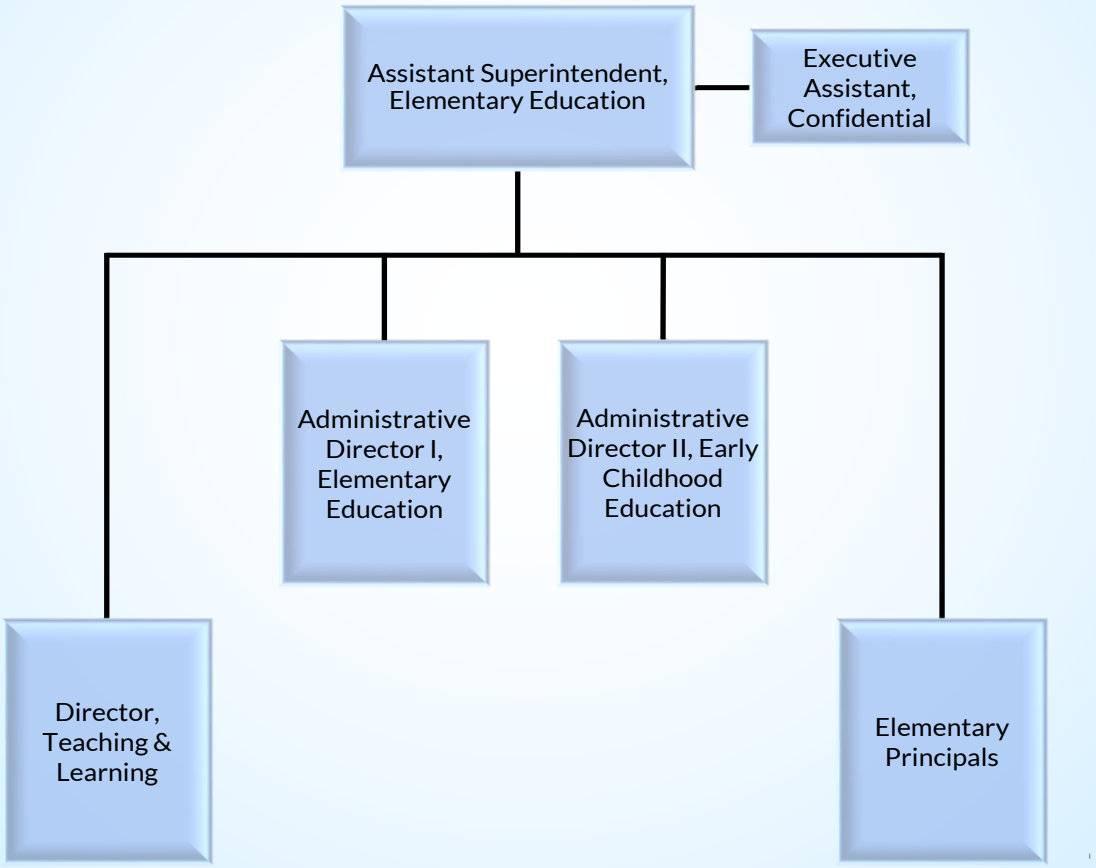
June 2026



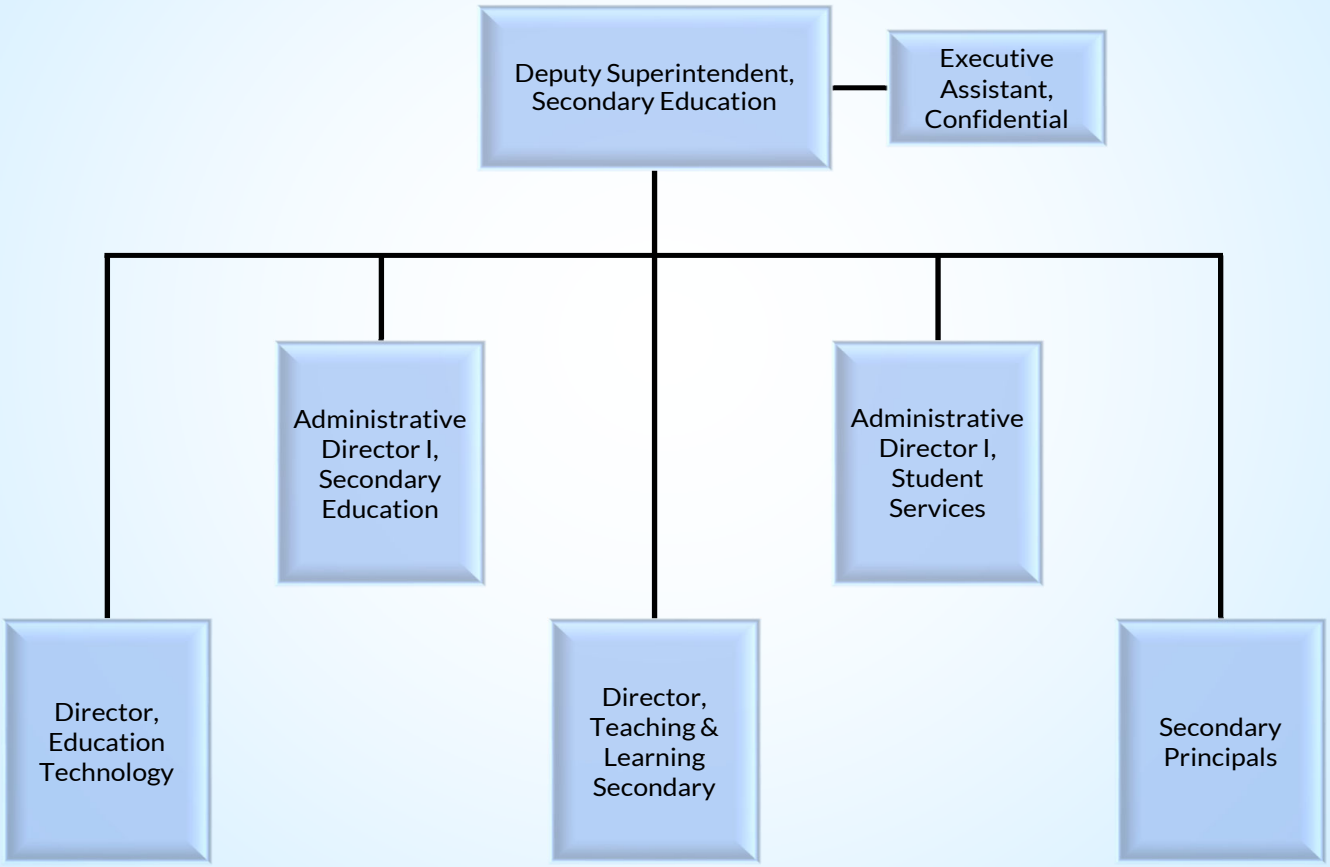
Education Services

Elementary Education

June 2026

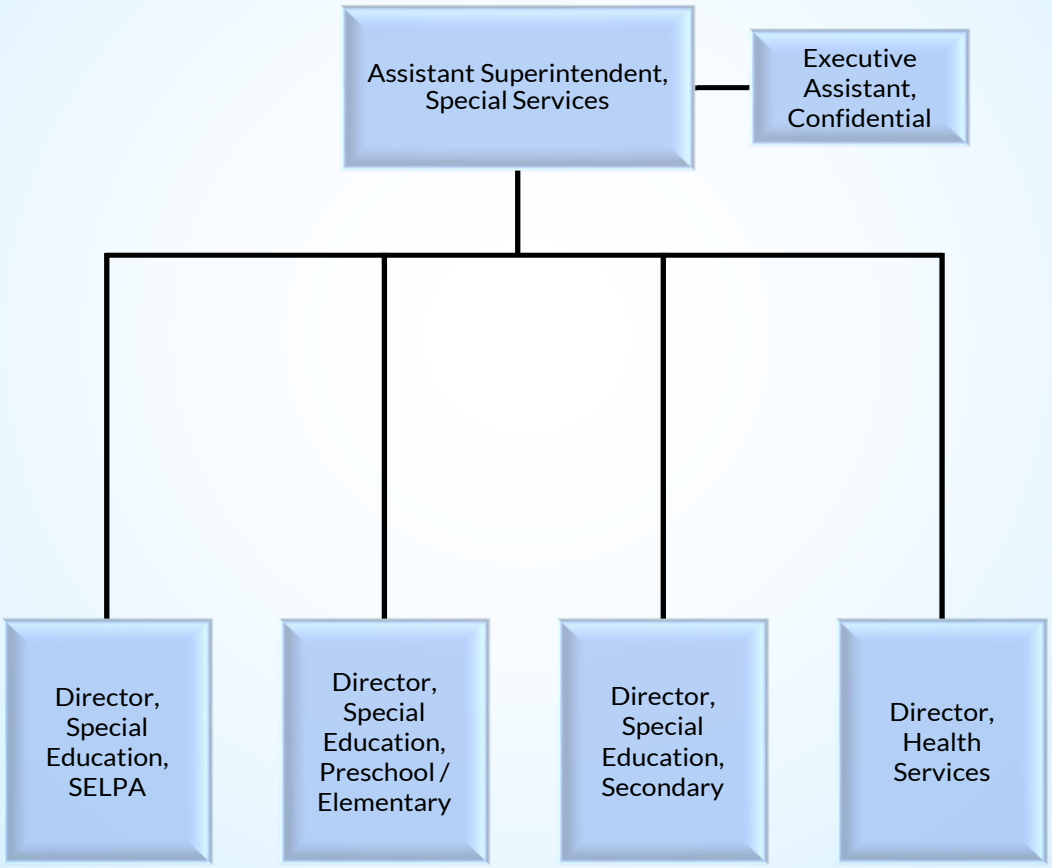


Education Services
Secondary Education
June 2026



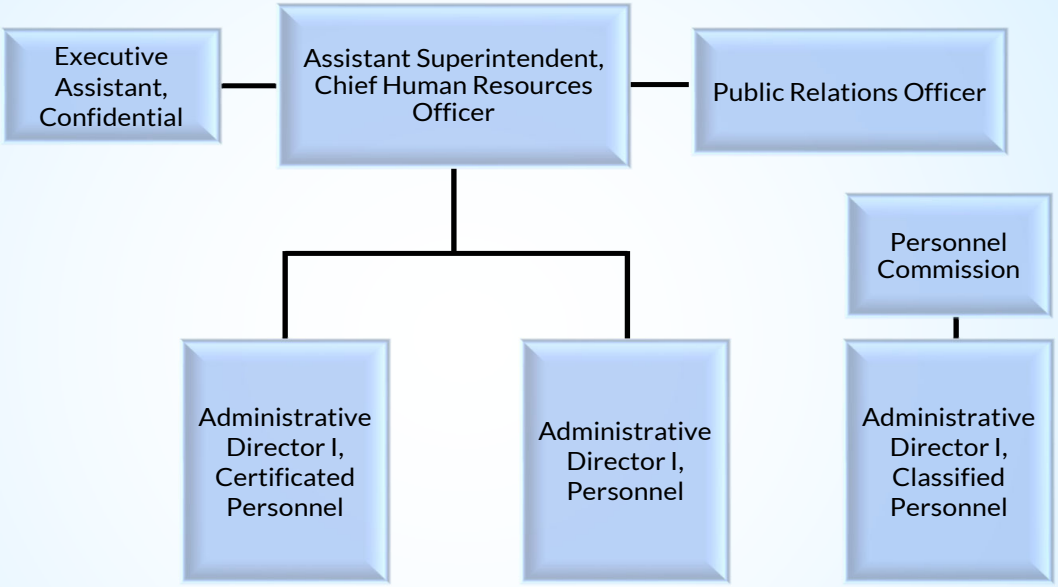
Special Services

June 2026



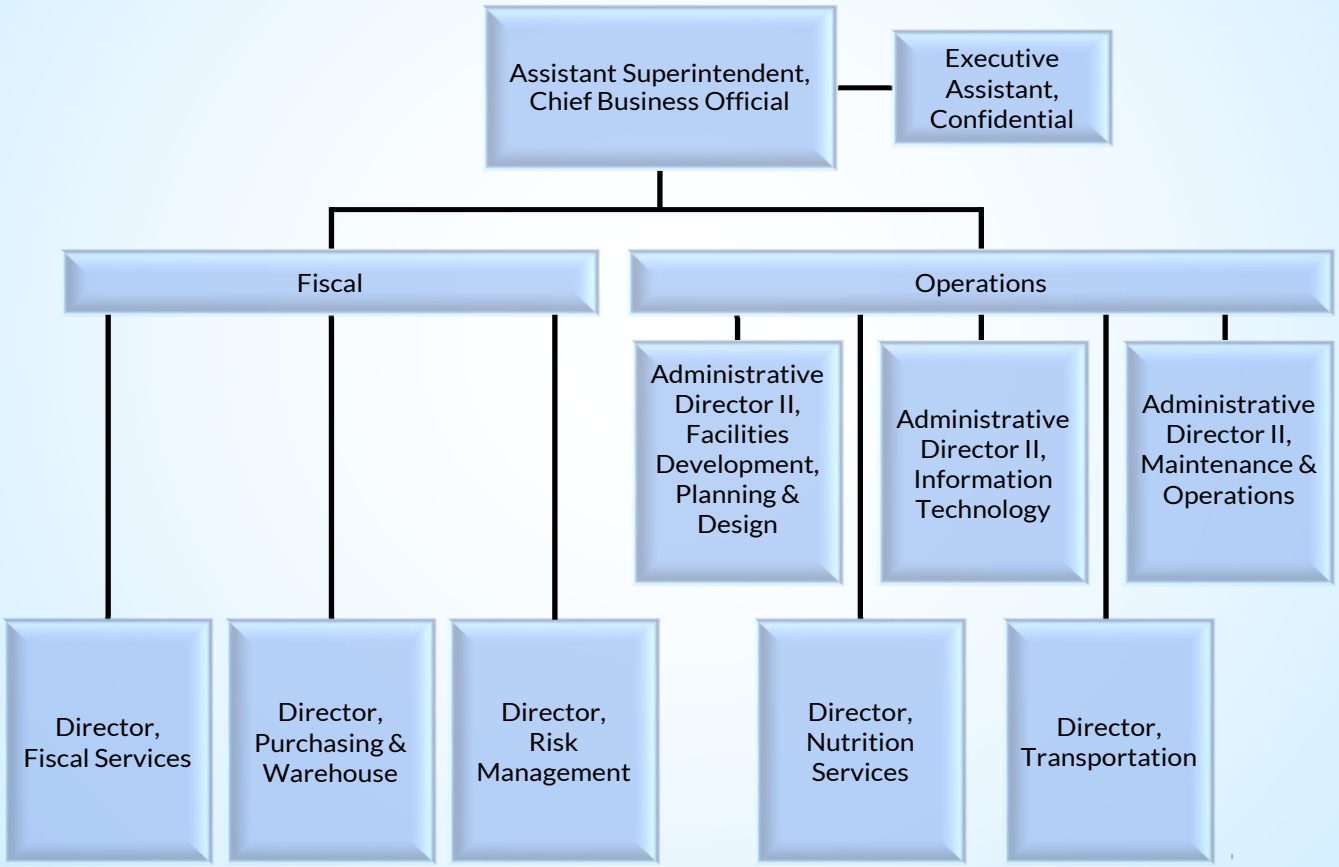
Human Resources

June 2026



Business Services

June 2026



Financial

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 2026-27 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

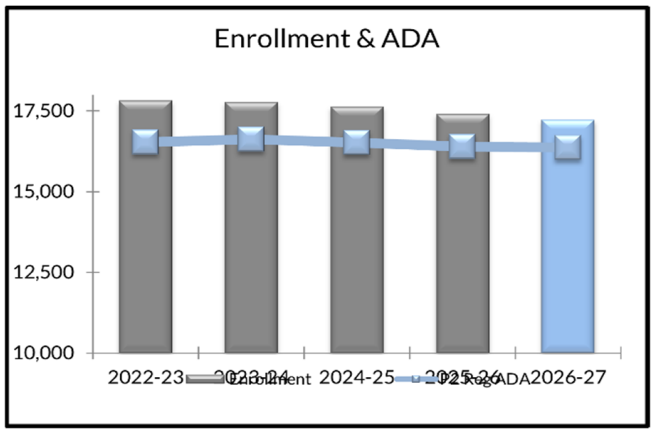
The total beginning unaudited General Fund balance is $72,386,491. The unrestricted and restricted beginning fund balances are $53,608,697 and $18,777,794, respectively.

ASSUMPTION 02 Enrollment

Enrollment for 2026-27 is projected to be 17,217, a decrease of 191 students from 2025-26.

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 16,366.77. 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 $430,234,571 are based on the following assumptions:

Transfers to Charter Schools	$	(1,440,096)
Education Protection Account (EPA)	$	3,321,168
Property Taxes	$	420,718,773
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.

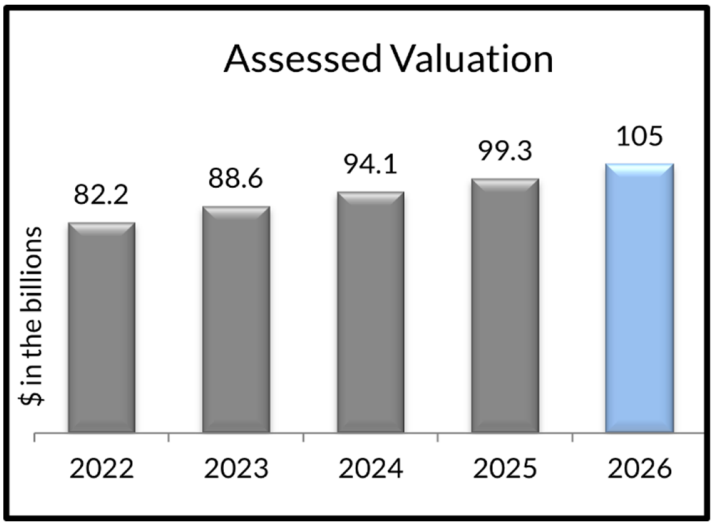
Education Protection Account (EPA)

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.

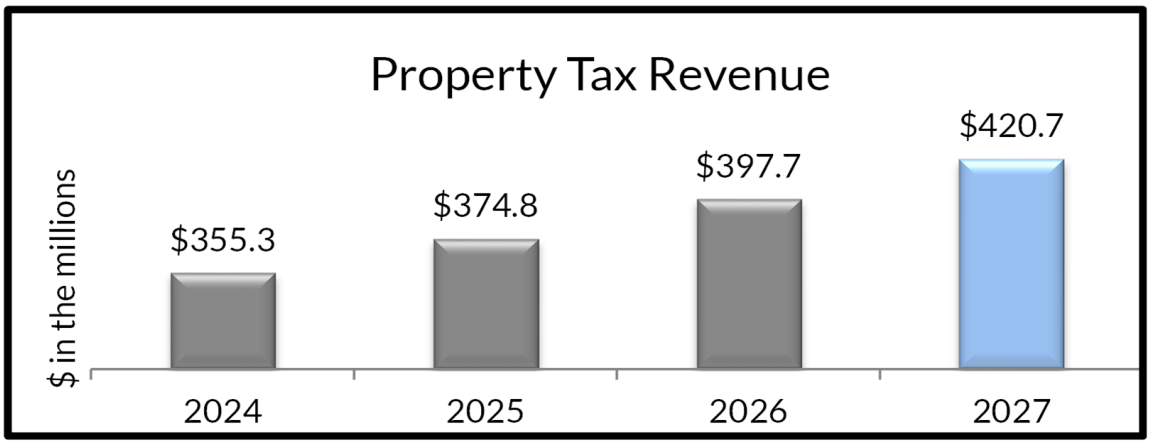
It is expected the district will receive $3,321,168 from the EPA. According to the constitutional amendment, these funds cannot be used for administrative expenses. The district posts on the required notices page of its website an accounting of how these funds are expended.

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 2026-27 is 6.0 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	2023-24		2024-25		2025-26		2026-27	
	Amount	Growth	Amount	Growth	Amount	Growth	Amount	Growth
Homeowners' Exemptions	$ 1,323,586	-1.95%	$ 1,324,171	0.04%	$ 1,348,055	1.80%	$ 1,428,938	6.00%
Secured Roll	$ 328,160,446	6.42%	$ 345,150,845	5.18%	$ 377,343,208	9.33%	$ 399,983,801	6.00%
Redevelopment	$ 10,355,746	27.82%	$ 11,776,015	13.71%	$ 817,729	-93.06%	$ -	-100.00%
Unsecured Roll	$ 9,940,940	9.23%	$ 11,247,143	13.14%	$ 12,267,379	9.07%	$ 13,003,422	6.00%
Prior Years'	$ 5,522,417	6.87%	$ 5,331,389	-3.46%	$ 5,945,860	11.53%	$ 6,302,612	6.00%
Total	***$ 355,303,135***	***6.99%***	***$ 374,829,563***	***5.50%***	***$ 397,722,231***	***6.11%***	***$ 420,718,773***	***5.78%***

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 flowed to the district for several years, but these funds have now run out.

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	15.00	
Community Schools	31.04	
Extended Year Special Ed	1.21	
Total	**47.25**	**$450,000**

State Revenue

ASSUMPTION 05 State Educational Categorical Programs

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

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

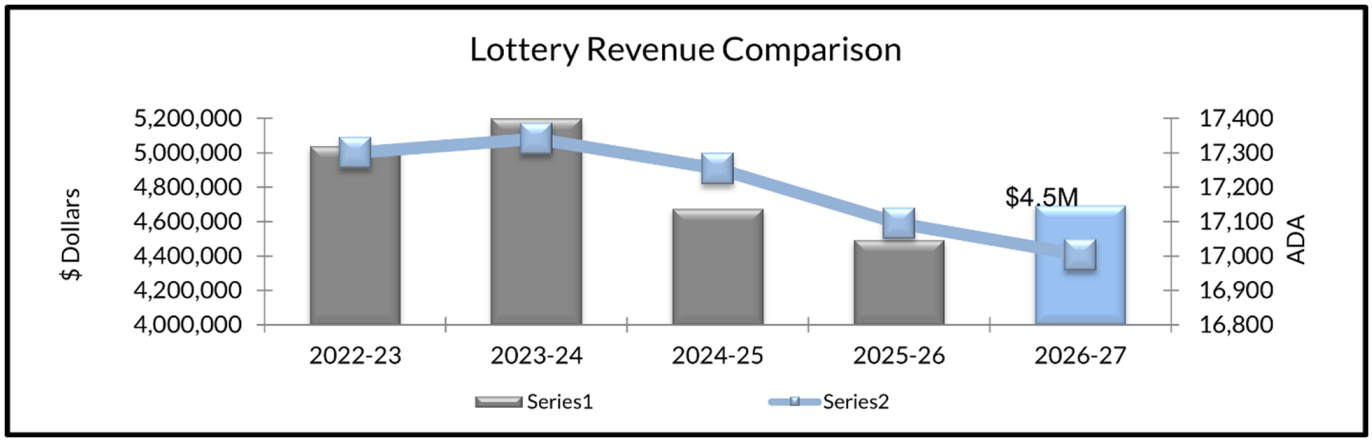
> **"Children are the world's most valuable resource and its best hope for the future."**
>
> **-John F. Kennedy**

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 $272 of forecasted lottery revenue, it is anticipated that $190 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 $4,458,237 in 2026-27.



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 2026-27 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

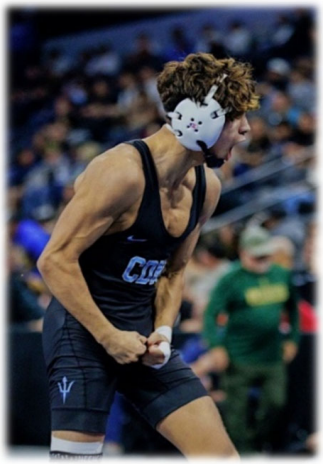
California State Law (GC Sections 17500 through 17617) provides for the reimbursement of costs incurred by school districts for activities mandated by the State. "Mandated costs" means any increased costs that a school district is required to incur after July 1, 1980, as a result of any statute enacted 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 $877,515, consisting of 2025-26 P2 ADA at the following rates: $40.03 per grades K-8 ADA and $78.32 per grades 9-12.

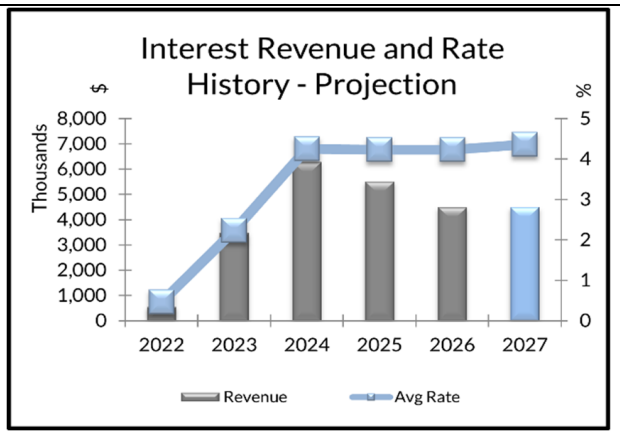
Local Revenue

ASSUMPTION 09 Busing

Fee-paid busing is projected to generate fee ridership revenue totaling $235,000. The current home-to-school student rates were authorized by the Board of Education on August 25, 2015.

ASSUMPTION 10 Interest Income

Funds on deposit with the County Treasurer's school pooled monies are projected to earn an average rate of 4.36 percent. Interest income from the pooled monies is projected to be $4,500,000.



ASSUMPTION 11 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 12 Certificated Salaries

Certificated salaries in 2026-27 are expected to be $200,509,349 as follows:

Certificated Salaries	2023-24	2024-25	2025-26	2026-27
Teachers	$ 130,054,657	$ 142,235,927	$ 147,026,713	$ 152,111,756
Pupil Support	$ 13,787,652	$ 15,217,062	$ 15,404,168	$ 15,381,580
Supervisors & Admin	$ 18,727,580	$ 21,626,108	$ 22,339,052	$ 22,980,234
Other	$ 6,539,669	$ 8,221,383	$ 9,873,568	$ 10,035,779
Total	***$ 169,109,558***	***$ 187,300,480***	***$ 194,643,501***	***$ 200,509,349***

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 2026-27 agreement are still in process at the time of budget publication.

ASSUMPTION 13 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 2026-27 value of a Role and Recompense Unit. The unit value for the agreement is $733, which when multiplied by the allocated units totals $3,015,562.

ASSUMPTION 14 Classified Salaries

Classified salaries are expected to total $85,135,302. 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	2023-24	2024-25	2025-26	2026-27
Instructional Aides	$ 16,215,505	$ 18,304,368	$ 20,334,514	$ 19,783,413
Classified Support	$ 24,797,414	$ 27,621,257	$ 28,072,039	$ 29,263,793
Supervisory	$ 7,235,027	$ 8,084,109	$ 8,474,191	$ 9,200,959
Clerical	$ 17,533,457	$ 19,554,001	$ 20,537,222	$ 22,035,928
Other	$ 3,675,509	$ 4,189,138	$ 4,417,022	$ 4,851,209
Total	***$ 69,456,911***	***$ 77,752,873***	***$ 81,834,988***	***$ 85,135,302***

ASSUMPTION 15 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:

2022-23	2023-24	2024-25	2025-26	2026-27
$ 22,968	$ 24,364	$24,972	$ 26,919	$ 26,919

The employee is expected to assume cost in excess of $26,919; 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. 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.



Other statutory benefits are projected as follows:

Projected Statutory Benefits	2025-26 Amount (%)	2026-27 Amount (%)
State Teachers' Retirement System (STRS)	19.10	19.10
Public Employees Retirement System (PERS)	26.81	26.40
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	.82	1.16
Other Post-Employment Benefits	0.00	0.00

ASSUMPTION 16 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 $91,500 is shared between the secondary schools to cover costs associated with graduation, inclusive of caps and gowns, etc.



Grade	Rate Per Student
K-3	$75.00
4-6	$75.00
7-8	$85.00
9-12	$119.00

ASSUMPTION 17 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

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 $25,731,046 for 2026-27.

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 50.67 percent in 2026-27.

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 18 Property and Liability Insurance

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

Property & Liability Insurance	2023-24	2024-25	2025-26	2026-27
	$ 1,941,007	$ 4,284,773	$ 4,300,183	$ 5,064,035

ASSUMPTION 19 Utilities

Specific utility budgets are as follows:

Utilities	2023-24		2024-25		2025-26		2026-27	
	Amount	Growth	Amount	Growth	Amount	Growth	Amount	Growth
Heat (Gas)	$ 517,184	-44.87%	$ 486,838	-5.87%	$ 500,250	2.75%	$ 550,250	10.00%
Light & Power	$ 3,599,018	9.82%	$ 3,779,221	5.01%	$ 3,661,276	-3.12%	$ 3,911,276	6.83%
Water	$ 1,084,010	2.69%	$ 1,421,699	31.15%	$ 1,336,021	-6.03%	$ 1,605,021	20.13%
Sanitation Fees	$ 212,520	42.58%	$ 240,188	13.02%	$ 270,000	12.41%	$ 300,000	11.11%
Trash Services	$ 373,400	9.90%	$ 491,813	31.71%	$ 435,000	-11.55%	$ 500,000	14.94%
Telephone	$ 190,839	-61.64%	$ 161,056	-15.61%	$ 165,469	2.74%	$ 169,060	2.17%
Total	***$ 5,976,970***	***-4.48%***	***$ 6,580,815***	***10.10%***	***$ 6,368,016***	***-3.23%***	***$ 7,035,607***	***10.48%***

ASSUMPTION 20 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	2023-24		2024-25		2025-26		2026-27	
	Amount	Growth	Amount	Growth	Amount	Growth	Amount	Growth
Special Ed	$ 57,516,301	19.11%	$ 61,057,105	6.16%	$ 68,324,593	11.90%	$ 69,531,163	1.77%
Special Ed Trans	$ 4,505,641	-7.05%	$ 4,328,112	-3.94%	$ 4,018,944	-7.14%	$ 3,996,872	-0.55%
Home-to-School Trans	$ 124,846	-95.90%	$ 776,873	522.27%	$ 759,667	-2.21%	$ 2,136,274	181.21%
Nutrition Services	$ 1,236,930	232.57%	$ 700,000	-43.41%	$ 2,767,233	295.32%	$ 2,986,165	7.91%
Total	***$ 63,383,718***	***12.08%***	***$ 66,862,091***	***5.49%***	***$ 75,870,437***	***13.47%***	***$ 78,650,474***	***3.66%***

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 $73,528,035; Home-to-School Transportation is projected to be $2,136.274; and Nutrition Services $2,986,165, for a combined program contribution of $78,650,474.

ASSUMPTION 21 Athletic and Activity Transportation

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

ASSUMPTION 22 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.

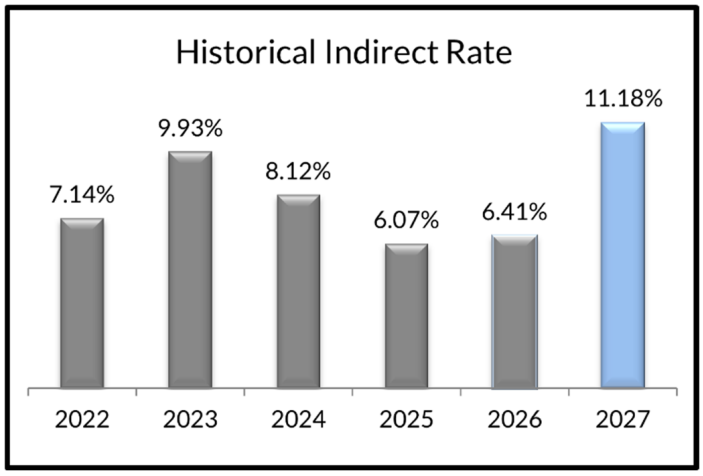
ASSUMPTION 23 Elementary Science, Music, and Physical Education

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. In 2026-27, $970,680 has been allocated for these field trips.

ASSUMPTION 24 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 11.18 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 6.38 percent (Nutrition Services).



Fund	Approved Rate	Dollars
Cafeteria Account	6.38%	$498,694
Child Development Fund	11.18%	$400,233
Categorical Programs	11.18%	$12,045,591

ASSUMPTION 26 RRMA Account

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 $22,296,116.

ASSUMPTION 27 Other Uses and Outgo

$4,736,186 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

The General Fund is expected to transfer $2,986,165 to the Nutrition Services Fund, $5,000,000 to the Special Reserve for Capital Outlay Projects, and $5,000,000 to the OPEB Fund.

ASSUMPTION 29 Carryover

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 2026-27.

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

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.







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?

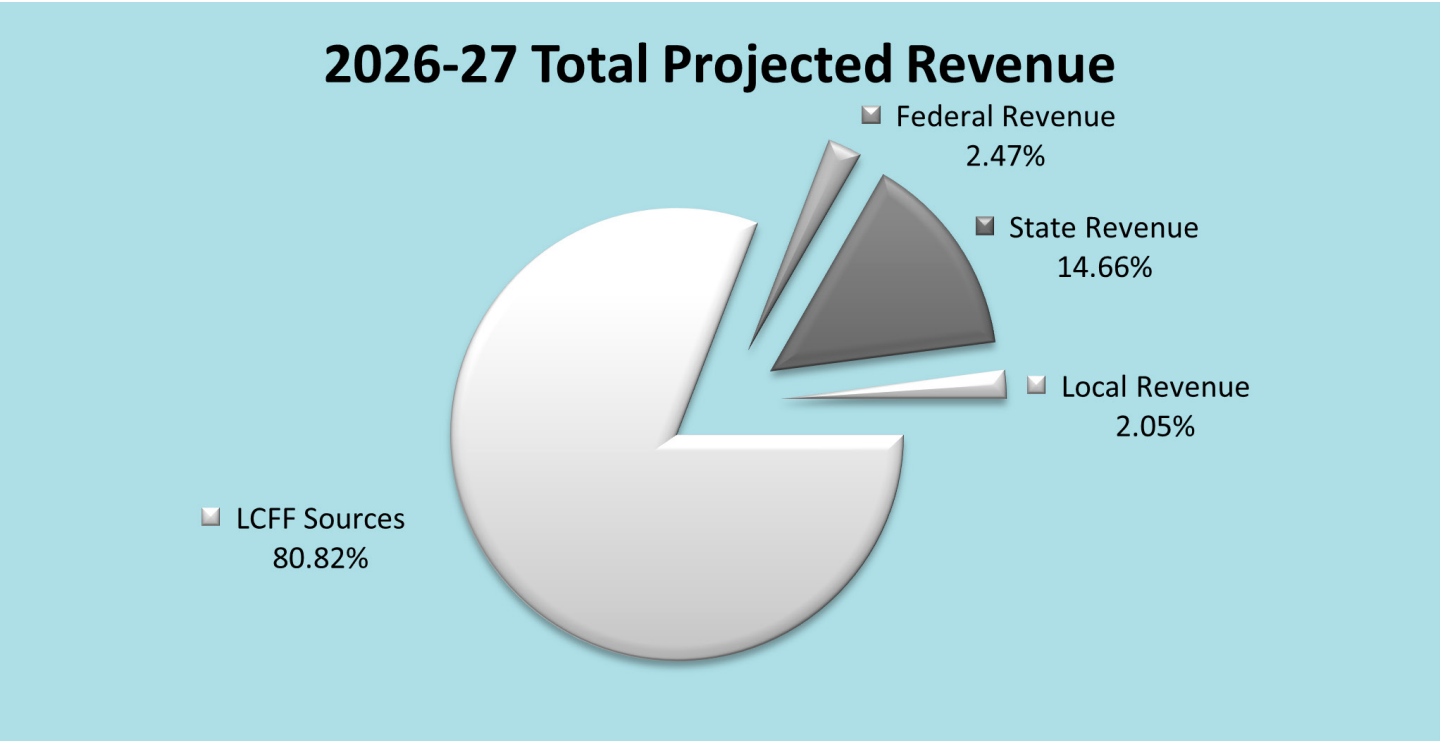
General Fund revenues come from four major sources:

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 80.82 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 2.47 percent of the district's total projected revenue.

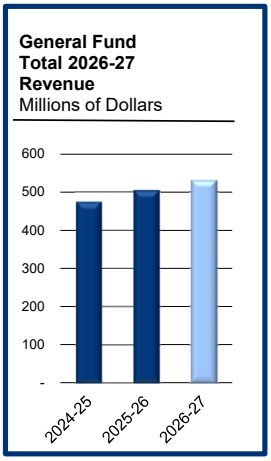
3. **State Revenue Sources** – State funds allocated to the district for state categorical programs awarded to the district for which the state serves as the grantor agency. State revenue accounts for 14.66 percent of the district's total revenue.

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 2.05 percent of the district's total revenue.



GENERAL FUND REVENUE - WHERE DOES THE MONEY COME FROM?

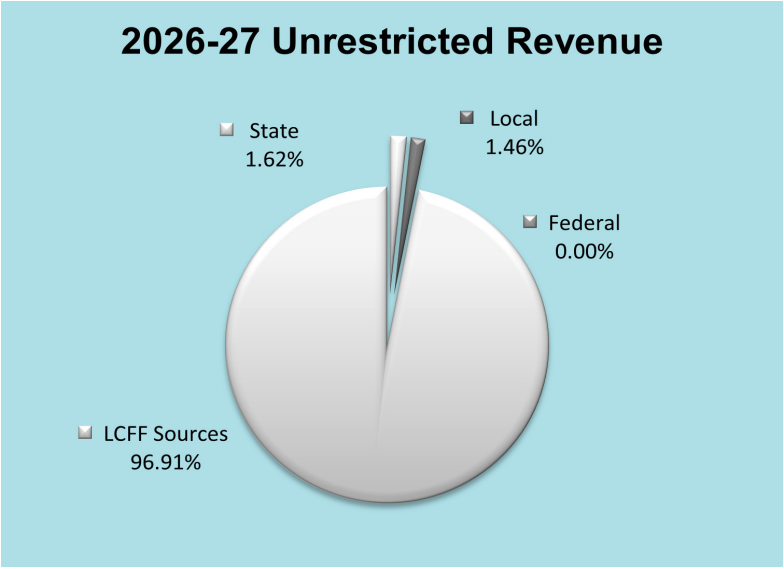
	2026-27		
	Unrestricted	Restricted	Total
LCFF Sources			
State Aid	$ 7,634,726	$ -	
Education Protection Account - State Aid	3,313,672	-	
Community Redevelopment Funds	-	-	
Property Taxes			
Secured	399,983,800	-	
Unsecured	13,003,422	-	
Homeowners Exemptions	1,428,938	-	
Timber Yield Tax	1	-	
Prior Year	6,302,612	-	
Subtotal, LCFF Sources	431,667,171	-	
Transfers to Charters in Lieu of Prop Taxes	(1,440,096)	-	
Total LCFF Sources	430,227,075	-	430,227,075
Federal Revenue Sources			
Special Ed Entitlement Per UDC	-	4,768,763	
Discretionary Grants	-	350,060	
NCLB/IASA [1]	-	7,363,019	
Vocational Education Act	-	177,248	
Other Federal Revenue [2]	-	492,137	
Total Federal Revenue Sources	-	13,151,227	13,151,227
State Revenue Sources			
After School Education and Safety (ASES)	-	1,381,800	
Arts and Music in Schools (Prop 28)	-	3,010,888	
Community Schools Partnership Grant	-	3,097,500	
Career Technical Education Incentive Grant	-	1,323,288	
Expanded Learning Opportunities Grant (ELOP)	-	6,794,525	
Learning Recovery Block Grant	-	1,700,000	
Special Education Master Plan	-	22,146,582	
Mandated Costs Reimbursements	877,515	-	
Lottery	3,278,383	1,414,881	
All Other State Revenue [3]	3,050,889	29,974,600	
Total State Revenue Sources	7,206,787	70,844,064	78,050,851
Local Revenue Sources			
Interest Income	4,500,000	-	
Leases and Rentals	1,600,000	-	
Sale of Equipment	25,000	-	
All Other Local Revenue [4]	370,000	4,403,935	
Total Local Revenue Sources	6,495,000	4,403,935	10,898,935
TOTAL REVENUES	$ 443,928,862	$ 88,399,226	**$ 532,328,088**

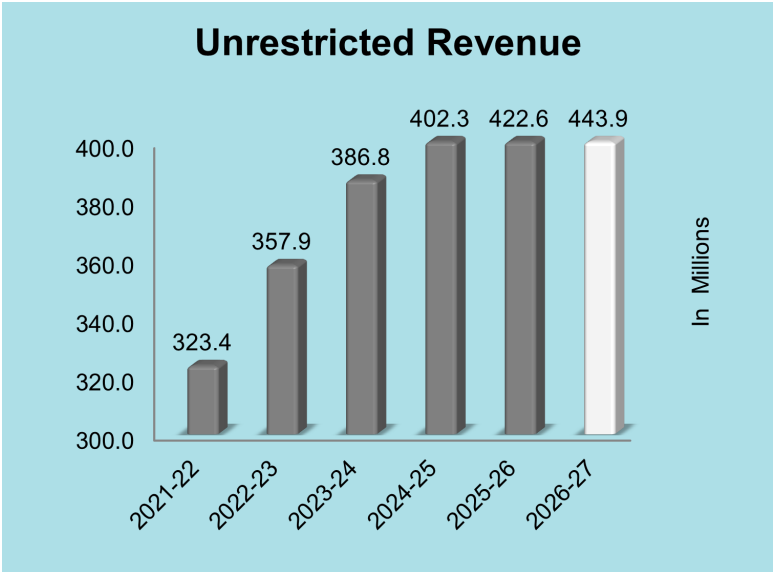


REVENUE FOOTNOTES

	2026-27		
	Unrestricted	Restricted	Total
(1) NCLB / IASA / Other Federal			
Other NCLB/Every Student Succeeds Act	$ -	$ 787,665	$ 787,665
Title I, Part A, Basic	-	5,372,558	5,372,558
Title II, Part A,Supporting Effective Instruction	-	733,796	733,796
Title III, Immigrant Studen Program	-	129,000	129,000
Title III, Part A, English Learner	-	340,000	340,000
Total	-	7,363,019	7,363,019
(2) Other Federal			
Workability II	-	492,137	492,137
Total	-	492,137	492,137
(3) Other State Revenue			
Discretionary Block Grant		8,000,000	8,000,000
LCFF Multiplier		222,408	222,408
Mental Health		1,398,689	1,398,689
Special Ed: Early Intervention		884,237	884,237
Special Ed: Infant Discretionary	-	1,222	1,222
STRS On-Behalf		19,208,419	19,208,419
Transportation Home to School	3,050,889	-	3,050,889
Workability	-	259,625	259,625
Total	3,050,889	29,974,600	33,025,489
(4) Other Local Revenue			
After-School Education	40,000	-	40,000
BTSA	-	150,000	150,000
CALSHAPE	-	1,659,775	1,659,775
Child Care	-	1,453,000	1,453,000
Early Childhood Hope	-	170,637	170,637
Master Teacher	40,000	-	40,000
Medi-Cal	55,000	108,600	163,600
School Connected Organizations	-	330,923	330,923
Special Ed: Medi-Cal	-	496,000	496,000
Special Ed: Step	-	35,000	35,000
Transportation Home-to-School	235,000	-	235,000
Total	$ 370,000	$ 4,403,935	**$ 4,773,935**

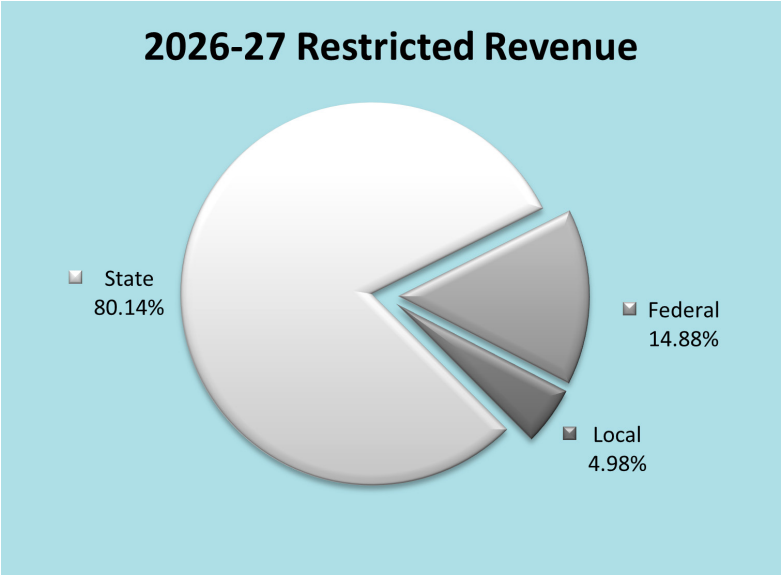
Unrestricted Funds - School districts receive an agency-specific allocation based on the Local Control Funding Formula. This revenue provides the funding mechanism to meet the operational needs of the district and the basic educational needs of each student who attends school within the district. Property 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, 83.39 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.

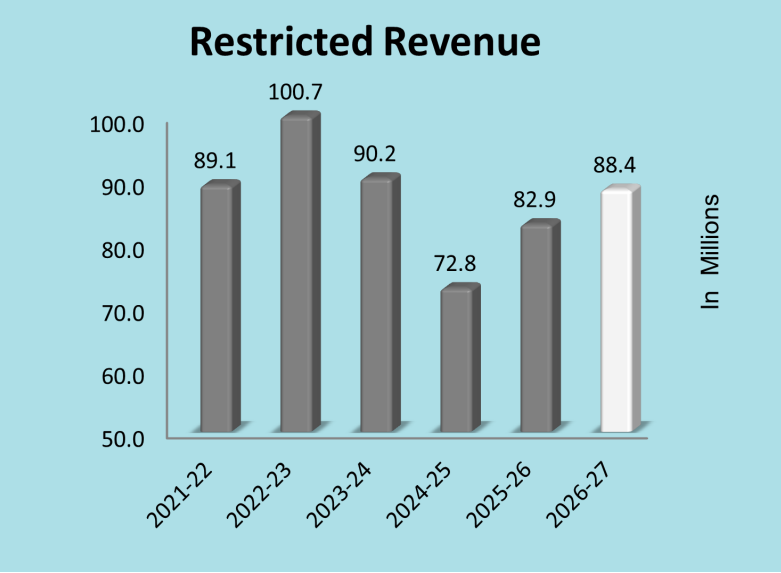




Restricted Funds - School districts also receive funds from federal and state agencies for categorical programs. These programs typically address needs that cannot be, or are not being, addressed with base revenue limit funds. Categorical programs are bound by various restrictions on how funds may be 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.





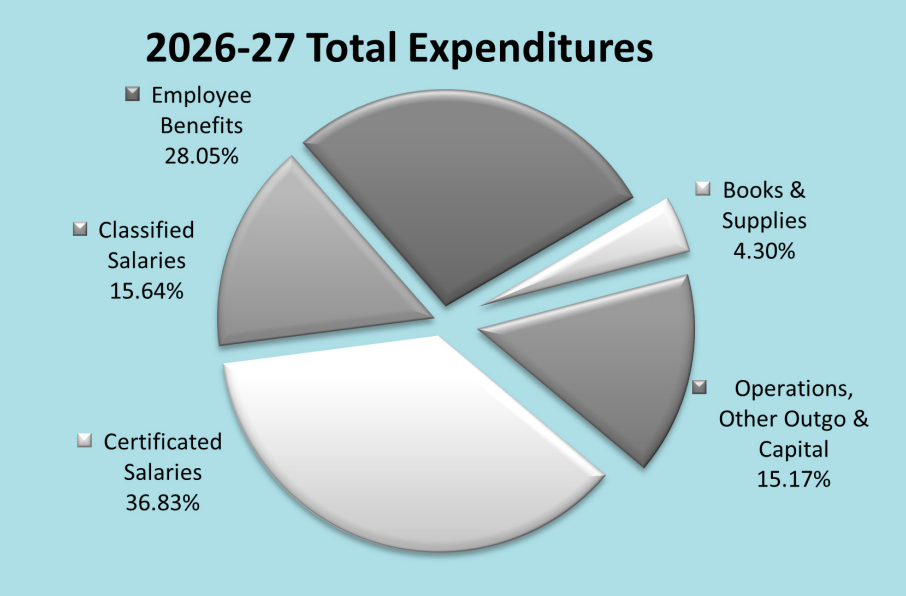
Expenditures

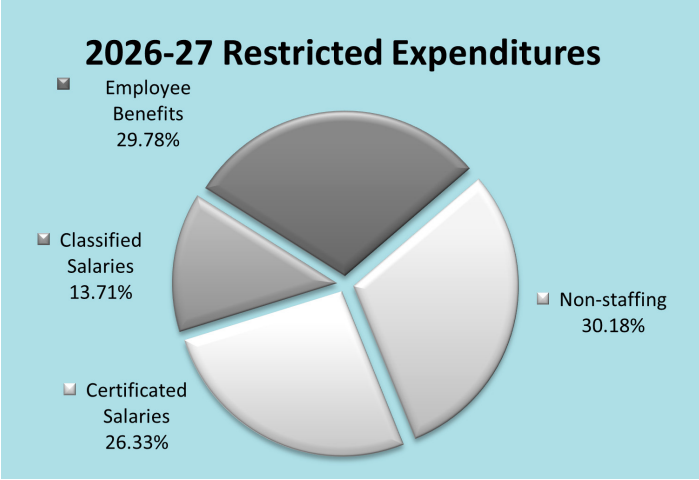
Where does the money go?

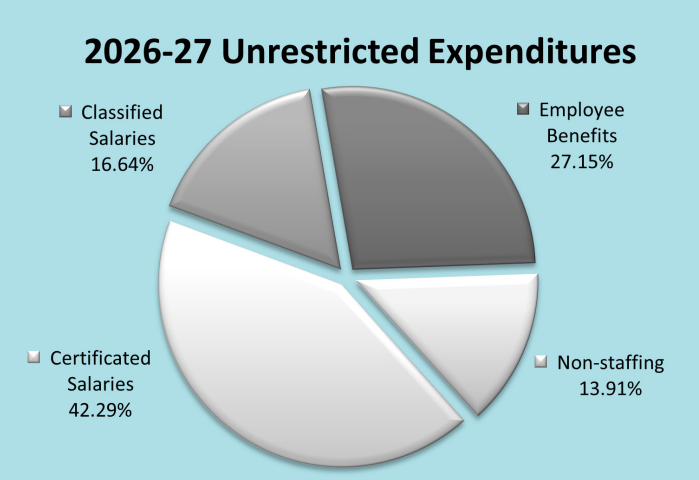
The Budget consists of four major expenditure areas:

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 80.52 percent of the district's General Fund. The remaining 19.48 percent is spent on books and supplies, other services, capital outlay, and payments to other educational agencies. A detailed list of projected 2026-27 General Fund expenditures is provided on the pages to follow. As with revenue, expenditures are also categorized into unrestricted and restricted funds.

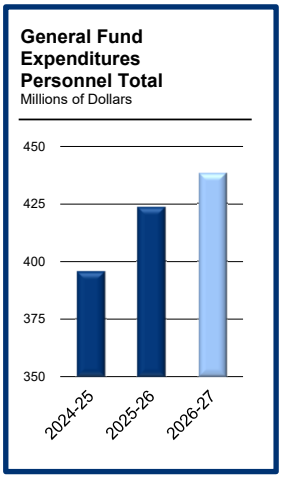






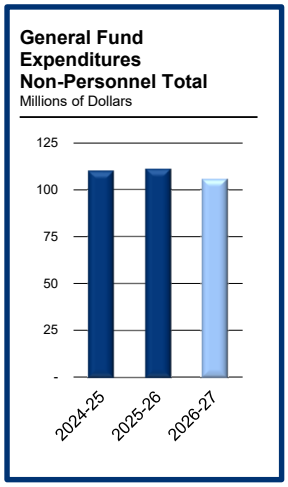
GENERAL FUND EXPENDITURES - WHERE DOES THE MONEY GO?
PERSONNEL RELATED

	2026-27		
$ Dollars	Unrestricted	Restricted	Total
Certificated Salaries			
Teachers	$ 115,519,023	$ 36,592,733	
Certificated Pupil Support	12,327,097	3,054,483	
Supervision and Administrators	18,000,508	4,979,726	
Other Certificated	5,586,959	4,448,820	
Total Certificated Salaries	151,433,587	49,075,762	**200,509,349**
Classified Salaries			
Instructional Aides	4,870,833	14,912,580	
Classified Support	23,322,409	5,941,384	
Supervision and Administrators	8,296,343	904,616	
Clerical and Office	20,124,351	1,911,577	
Other Classified Salaries	2,975,486	1,875,723	
Total Classified Salaries	59,589,422	25,545,880	**85,135,302**
Employee Benefits			
State Teachers' Retirement System (STRS)	28,589,973	27,930,370	
Public Employees Retirement System (PERS)	14,730,401	6,822,678	
Social Security / Medicare / Alternative Prgm	6,628,468	2,670,443	
Health and Welfare Programs	41,018,641	16,271,257	
Unemployment Insurance	104,662	49,970	
Workers' Compensation Insurance	2,424,211	819,421	
Retiree Health and Welfare Programs	2,357,258	931,722	
Other Employee Benefits	1,373,575	-	
Total Employee Benefits	97,227,189	55,495,861	**152,723,050**
Total Personnel Related Expenditures	$ 308,250,198	$ 130,117,503	**$ 438,367,701**



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

$ Dollars	2026-27 Unrestricted	2026-27 Restricted	2026-27 Total
Books and Supplies			
Approved Textbooks and Core Curriculum	$ 2,016,278	$ -	
Books and Reference Materials	137,040	4,750	
Materials and Supplies	9,700,001	7,920,024	
Non-Capitalized Equipment	2,946,799	712,148	
Total Books and Supplies	14,800,118	8,636,922	**23,437,040**
Services and Other Operating Expenses			
Subagreements for Services	-	6,515,500	
Travel and Conferences	1,495,954	222,403	
Dues and Memberships	292,142	22,150	
Insurance	5,369,535	82,000	
Operations and Housekeeping	6,850,000	16,547	
Rentals, Leases and Repairs	7,830,159	15,372,560	
Transfers of Direct Costs	(25,533)	274,705	
Professional Services and Operating Expenses	19,880,343	7,950,429	
Communications	1,153,850	117,534	
Total Services and Other Operating Expenses	42,846,450	30,573,828	**73,420,278**
Capital Outlay			
Land Improvements	-	-	
Buildings and Improvements of Buildings	-	2,752,651	
New Equipment - Capitalized	2,245,802	356,000	
Total Capital Outlay	2,245,802	3,108,651	**5,354,453**
Other Outgo			
Payments to School Districts/Charter Schools	-	370,000	
Payments to County Offices	450,000	1,516,186	
Payments to Joint Power Authorities (JPA)	2,400,000	-	
Indirect Support	(12,045,591)	12,045,591	
Interfund Support	(898,927)	-	
Total Other Outgo and Transfers	(10,094,518)	13,931,777	**3,837,259**
Total Non-Personnel Related Expenditures	$ 49,797,852	$ 56,251,178	**$ 106,049,030**

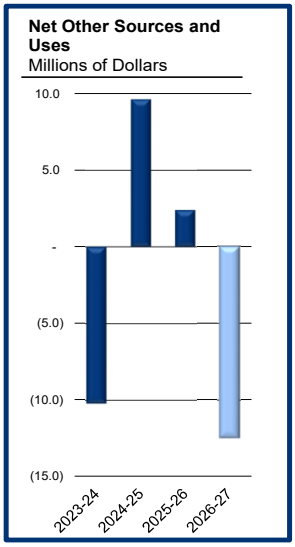


Other Sources and Uses
Interfund Transfers

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

$ Dollars	2023-24 Actuals	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Budget
				Year ended June 30
Other Sources				
Transfer from Other Funds	$ 12,230,419	$ 10,475,000	$ 10,662,034	**$ 500,000**
Total Other Sources	12,230,419	10,475,000	10,662,034	**500,000**
Other Uses				
Transfer to Special Reserve: Capital Outlay Projects	10,000,000	-	5,000,000	**5,000,000**
Transfer to State Preschool	-	168,103	-	**-**
Transfer to Cafeteria Account	1,236,930	700,000	2,767,233	**2,986,165**
Transfer to Workers' Comp. Fund	-	-	-	**5,000,000**
Transfer to Retiree Benefit Fund	11,200,000	-	500,000	**-**
Total Other Uses	22,436,930	868,103	8,267,233	**12,986,165**
Net Other Sources and Uses	$ (10,206,511)	$ 9,606,897	$ 2,394,801	**$ (12,486,165)**



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 $104,903 value of inventory held for distribution in the district's warehouse.

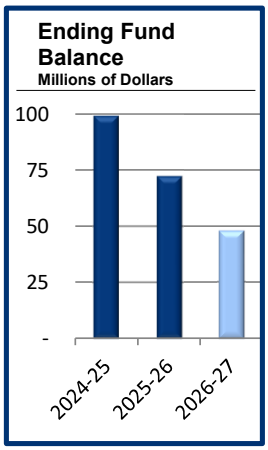
+ Reserve for Economic Uncertainties – The State of California recommends that school districts the size of Newport-Mesa maintain a reserve for economic uncertainties (REU) equal to 3 percent of the district's total outgo. The total outgo is defined as total expenditures and transfers out and/or other uses. Based on total outgo of $557,402,896, the 2026-27 REU set aside is $25,083,000, or 4.5 percent.

+ Cash Flow Requirements – Due to significant uncertainty, the district has set aside funds totaling $2,123,219 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 2026-27 ending balance of $47,811,683.

GENERAL FUND SUMMARY

$ Dollars	2026-27 Unrestricted	2026-27 Restricted	2026-27 Total
Beginning Fund Balance			
Revolving Cash	$ 150,000	$ -	
Stores Inventory	104,903	-	
Other Assignments	56,191		
Reserve For Economic Uncertainties	24,437,500	-	
Cash Flow Requirements	28,860,103	-	
Legally Restricted Balance	-	18,777,794	
Total Beginning Fund Balance	53,608,697	18,777,794	**72,386,491**
Revenues			
LCFF	430,227,075	-	
Federal Sources	-	13,151,227	
State Sources (including Lottery)	7,206,787	70,844,064	
Other Local Revenues	6,495,000	4,403,935	
Total Revenues	443,928,862	88,399,226	**532,328,088**
Expenditures			
Certificated Salaries	151,433,587	49,075,762	
Classified Salaries	59,589,422	25,545,880	
Employee Benefits	97,227,189	55,495,861	
Books and Supplies	14,800,118	8,636,922	
Services & Operating Exp	42,846,450	30,573,828	
Capital Outlay	2,245,802	3,108,651	
Other Outgo	2,850,000	1,886,186	
Interprogram Indirect Costs	(12,944,518)	12,045,591	
Total Expenditures	358,048,050	186,368,681	**544,416,731**
Other Sources and Uses			
Transfers In (+)	500,000	-	
Transfers Out (-)	12,986,165	-	
Contribution to Restricted Programs	(99,486,031)	99,486,031	
Total Other Sources and Uses (net)	(111,972,196)	99,486,031	**(12,486,165)**
Net Increase (Decrease) In Fund Balance			**(24,574,808)**
TOTAL ENDING FUND BALANCE			**$ 47,811,683**
Components of Ending Fund Balance			
Revolving Cash			**150,000**
Stores Inventory			**104,903**
Reserve For Economic Uncertainties			**25,083,000**
Cash Flow Requirements			**2,123,219**
Restricted			**20,294,370**
Other Assignments			**56,191**
Total			**$ 47,811,683**



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** - Administrative, technical, and logistical support to 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 that provide 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.

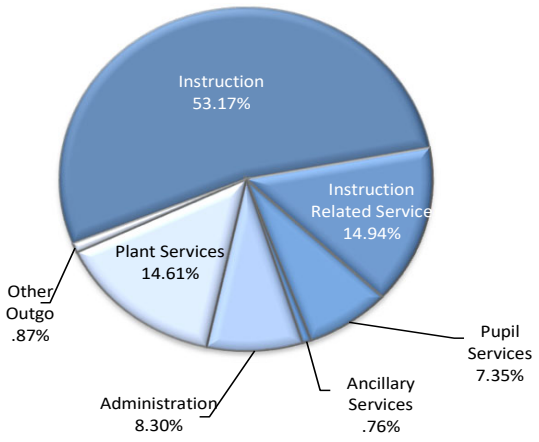
• **General Administration** - Agencywide administrative activities that are accounted for in the general fund. Common charged activities to this function are inclusive of purchasing, accounting, warehousing, printing, human resources, etc.

• **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.

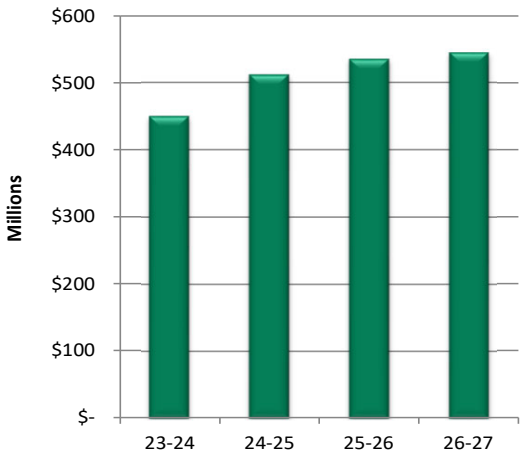
• **Other Outgo** - Includes activities associated with debt service, transfers between agencies and internal transfers.

	25-26	26-27
Instruction	$ 286,714,116	$ 289,451,586
Instruction Related Services	80,372,493	81,316,042
Pupil Services	39,109,896	40,029,111
Ancillary Services	4,868,342	4,154,708
Administration	39,920,147	45,213,296
Plant Services	79,268,433	79,515,802
Other Outgo	4,531,340	4,736,186
Total	$ 534,784,767	$ 544,416,731

26-27 Budget Distribution by Function



Total Functional Expenditures



2026-27 GENERAL FUND BUDGET
SUMMARY BY OBJECT CODE PER ADA
P2 ADA = 16,366.77

	UNRESTRICTED		RESTRICTED		TOTAL	
	Total $	$ Per ADA	Total $	$ Per ADA	Total $	$ Per ADA
Revenue						
Property Tax - LCFF Sources	430,227,075	26,287	-	-	430,227,075	26,287
Federal Sources	-	-	13,151,227	804	13,151,227	804
State Sources	7,206,787	440	70,844,064	4,329	78,050,851	4,769
Other Local Sources	6,495,000	397	4,403,935	269	10,898,935	666
Total Revenue	**443,928,862**	**27,124**	**88,399,226**	**5,401**	**532,328,088**	**32,525**
Expenditures						
Personnel						
Certificated Salaries	151,433,587	9,253	49,075,762	2,999	200,509,349	12,251
Classified Salaries	59,589,422	3,641	25,545,880	1,561	85,135,302	5,202
Employee Benefits	97,227,189	5,941	55,495,861	3,391	152,723,050	9,331
Total Personnel	**308,250,198**	**18,834**	**130,117,503**	**7,950**	**438,367,701**	**26,784**
Non-Personnel						
Books & Supplies	14,800,118	904	8,636,922	528	23,437,040	1,432
Services & Operating Exp	42,846,450	2,618	30,573,828	1,868	73,420,278	4,486
Capital Outlay	2,245,802	137	3,108,651	190	5,354,453	327
Other Outgo/Support Costs	(10,094,518)	(617)	13,931,777	851	3,837,259	234
Total Non-Personnel	**49,797,852**	**3,043**	**56,251,178**	**3,437**	**106,049,030**	**6,480**
Total Expenditures	**358,048,050**	**21,877**	**186,368,681**	**11,387**	**544,416,731**	**33,264**

NEWPORT-MESA UNIFIED SCHOOL DISTRICT

General Fund Summary

	2025-26 Estimated Actuals			2026-27 Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
BEGINNING BALANCE						
As of July 1	77,561,695	21,665,271	99,226,966	53,608,697	18,777,794	72,386,491
NET BEGINNING BALANCE	**77,561,695**	**21,665,271**	**99,226,966**	**53,608,697**	**18,777,794**	**72,386,491**
REVENUES						
LCFF Sources	407,207,914	-	407,207,914	430,227,075	-	430,227,075
Federal Revenue	-	12,595,655	12,595,655	-	13,151,227	13,151,227
Other State Revenue	7,108,392	60,152,356	67,260,748	7,206,787	70,844,064	78,050,851
Other Local Revenue	8,329,421	10,155,753	18,485,174	6,495,000	4,403,935	10,898,935
TOTAL REVENUE	**422,645,727**	**82,903,764**	**505,549,491**	**443,928,862**	**88,399,226**	**532,328,088**
TOTAL AVAILABLE	**500,207,422**	**104,569,035**	**604,776,457**	**497,537,559**	**107,177,020**	**604,714,579**
EXPENDITURES						
Certificated Salaries	147,940,592	46,702,909	194,643,501	151,433,587	49,075,762	200,509,349
Classified Salaries	55,839,612	25,995,376	81,834,988	59,589,422	25,545,880	85,135,302
Employee Benefits	92,986,894	54,015,071	147,001,965	97,227,189	55,495,861	152,723,050
Books and Supplies	15,117,804	7,727,500	22,845,304	14,800,118	8,636,922	23,437,040
Services and Operating Expenditures	44,057,497	37,298,194	81,355,691	42,846,450	30,573,828	73,420,278
Capital Outlay	397,405	2,855,809	3,253,214	2,245,802	3,108,651	5,354,453
Other Outgo	2,646,184	1,885,156	4,531,340	2,850,000	1,886,186	4,736,186
Transfers of Indirect/Direct Support Costs	(7,510,442)	6,829,206	(681,236)	(12,944,518)	12,045,591	(898,927)
TOTAL EXPENDITURES	**351,475,546**	**183,309,221**	**534,784,767**	**358,048,050**	**186,368,681**	**544,416,731**
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) Transfers In	10,662,034	-	10,662,034	500,000	-	500,000
b) Transfers Out	8,267,233	-	8,267,233	12,986,165	-	12,986,165
Other Sources/Uses						
a) Sources	-	-	-	-	-	-
b) Uses	-	-	-	-	-	-
Contributions	(97,517,980)	97,517,980	-	(99,486,031)	99,486,031	-
TOTAL OTHER FINANCING SOURCES/USES	**(95,123,179)**	**97,517,980**	**2,394,801**	**(111,972,196)**	**99,486,031**	**(12,486,165)**
TOTAL EXPENDITURES & TRANSFERS	**446,598,725**	**85,791,241**	**532,389,966**	**470,020,246**	**86,882,650**	**556,902,896**
NET INCREASE (DECREASE) IN FUND	(23,952,998)	(2,887,477)	(26,840,475)	(26,091,384)	1,516,576	(24,574,808)
NET BEGINNING BALANCE	77,561,695	21,665,271	99,226,966	53,608,697	18,777,794	72,386,491
ENDING BALANCE, JUNE 30	**53,608,697**	**18,777,794**	**72,386,491**	**27,517,313**	**20,294,370**	**47,811,683**
COMPONENTS OF ENDING FUND BALANCE						
a) Reserves for Revolving Cash	150,000	-	150,000	150,000	-	150,000
b) Reserves to Stores	104,903	-	104,903	104,903	-	104,903
c) Reserves for Cash Flow Requirements	28,860,103	-	28,860,103	2,123,219	-	2,123,219
d) Reserves for Legally Restricted Balances	-	18,777,794	18,777,794	-	20,294,370	20,294,370
e) Designated for Economic Uncertainties	24,437,500	-	24,437,500	25,083,000	-	25,083,000
f) Prepaid Expenditures	56,191	-	56,191	56,191	-	56,191
TOTAL ENDING FUND BALANCE	**53,608,697**	**18,777,794**	**72,386,491**	**27,517,313**	**20,294,370**	**47,811,683**

NEWPORT-MESA UNIFIED SCHOOL DISTRICT

General Fund Summary

		2025-26 Estimated Actuals			2026-27 Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
8011	Principal Apportionment Current Yr	7,634,726	-	7,634,726	7,634,726	-	7,634,726
8012	Education Protection Account	3,323,716	-	3,323,716	3,313,672	-	3,313,672
8019	State Aid - Prior Years	(32,664)	-	(32,664)	-	-	-
8021	Homeowners' Subventions	1,348,055	-	1,348,055	1,428,938	-	1,428,938
8022	Timber Yield Tax	1	-	1	1	-	1
8041	Secured Roll Taxes	377,343,208	-	377,343,208	399,983,800	-	399,983,800
8042	Unsecured Roll Taxes	12,267,379	-	12,267,379	13,003,422	-	13,003,422
8043	Prior Years' Taxes	5,945,860	-	5,945,860	6,302,612	-	6,302,612
8047	Community Redevelopment Funds	817,729	-	817,729	-	-	-
8096	Transfers to Charter Schools	(1,440,096)	-	(1,440,096)	(1,440,096)	-	(1,440,096)
LCFF SOURCES		**407,207,914**	**-**	**407,207,914**	**430,227,075**	**-**	**430,227,075**
8181	Special Ed Entitlement Per UDC	-	4,632,206	4,632,206	-	4,768,763	4,768,763
8182	Special Ed Discretionary Grants	-	348,915	348,915	-	350,060	350,060
8290	Title I, Part A, Basic	-	5,097,630	5,097,630	-	5,372,558	5,372,558
8290	Title II, Supporting Effective Instruction	-	708,056	708,056	-	733,796	733,796
8290	Title II, Immigrant Student Program	-	104,649	104,649	-	129,000	129,000
8290	Title III, Part A, English Learner	-	368,881	368,881	-	340,000	340,000
8290	NCLB/ESSA	-	612,107	612,107	-	787,665	787,665
8290	Vocational and Applied Technology	-	165,654	165,654	-	177,248	177,248
8290	Other Federal Income	-	557,557	557,557	-	492,137	492,137
FEDERAL REVENUE		**-**	**12,595,655**	**12,595,655**	**-**	**13,151,227**	**13,151,227**
8311	Special Education Master Plan	-	16,762,459	16,762,459	-	22,146,582	22,146,582
8319	Special Education Master Plan Prior Yr	-	277,434	277,434	-	-	-
8550	Mandated Costs Reimbursements	856,112	-	856,112	877,515	-	877,515
8560	State Lottery Revenue	3,138,830	1,354,653	4,493,483	3,278,383	1,414,881	4,693,264
8590	Expanded Learning Opportunities (ELOP)	-	7,128,043	7,128,043	-	6,794,525	6,794,525
8590	After School Education & Safety (ASES)	-	1,360,909	1,360,909	-	1,381,800	1,381,800
8590	Special Ed Early Intervention	-	-	-	-	-	-
8590	CTE Grant Program	-	1,995,470	1,995,470	-	1,323,288	1,323,288
8590	Arts and Music in Schools (Prop 28)	-	3,010,888	3,010,888		3,010,888	3,010,888
8590	All Other State Revenue	3,113,450	28,262,500	31,375,950	3,050,889	34,772,100	37,822,989
STATE REVENUE		**7,108,392**	**60,152,356**	**67,260,748**	**7,206,787**	**70,844,064**	**78,050,851**
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
OTHER LOCAL REVENUE		**11,568,516**	**9,582,444**	**21,150,960**	**7,552,544**	**5,012,781**	**12,565,325**
TOTAL REVENUES		**425,884,822**	**82,330,455**	**508,215,277**	**444,986,406**	**89,008,072**	**533,994,478**

NEWPORT-MESA UNIFIED SCHOOL DISTRICT

General Fund Summary

		2025-26 Estimated Actuals			2026-27 Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1100	Teachers' Salaries	113,190,688	33,836,025	147,026,713	115,519,023	36,592,733	152,111,756
1200	Certif. Pupil Support Services	11,981,098	3,423,070	15,404,168	12,327,097	3,054,483	15,381,580
1300	Certif. Supervisors' & Admin. Salaries	17,601,969	4,737,083	22,339,052	18,000,508	4,979,726	22,980,234
1900	Other Certificated Salaries	5,166,837	4,706,731	9,873,568	5,586,959	4,448,820	10,035,779
CERTIFICATED SALARIES		**147,940,592**	**46,702,909**	**194,643,501**	**151,433,587**	**49,075,762**	**200,509,349**
2100	Instructional Aides' Salaries	4,552,271	15,782,243	20,334,514	4,870,833	14,912,580	19,783,413
2200	Clsfd Support Salaries	22,377,313	5,694,726	28,072,039	23,322,409	5,941,384	29,263,793
2300	Clsfd Supervisors' & Admin. Salaries	7,655,068	819,123	8,474,191	8,296,343	904,616	9,200,959
2400	Clerical, Technical and Office Salaries	18,682,233	1,854,989	20,537,222	20,124,351	1,911,577	22,035,928
2900	Other Classified Salaries	2,572,727	1,844,295	4,417,022	2,975,486	1,875,723	4,851,209
CLASSIFIED SALARIES		**55,839,612**	**25,995,376**	**81,834,988**	**59,589,422**	**25,545,880**	**85,135,302**
3100	STRS	27,609,532	26,670,470	54,280,002	28,589,973	27,930,370	56,520,343
3200	PERS	13,768,376	6,916,852	20,685,228	14,730,401	6,822,678	21,553,079
3300	OASDI & Medicare/ARS	6,191,941	2,611,249	8,803,190	6,628,468	2,670,443	9,298,911
3400	Health and Welfare	39,968,081	16,252,668	56,220,749	41,018,641	16,271,257	57,289,898
3500	SUI	100,380	35,542	135,922	104,662	49,970	154,632
3600	Workers' Compensation	1,679,108	589,280	2,268,388	2,424,211	819,421	3,243,632
37XX	OPEB	2,295,901	939,010	3,234,911	2,357,258	931,722	3,288,980
3900	Other Benefits	1,373,575	-	1,373,575	1,373,575	-	1,373,575
EMPLOYEE BENEFITS		**92,986,894**	**54,015,071**	**147,001,965**	**97,227,189**	**55,495,861**	**152,723,050**
TOTAL SALARIES & BENEFITS (1000-3900)		**296,767,098**	**126,713,356**	**423,480,454**	**308,250,198**	**130,117,503**	**438,367,701**
4100	Textbooks & Core Curricula Materials	3,054,532	-	3,054,532	2,016,278	-	2,016,278
4200	Books and Reference Materials	170,358	58,751	229,109	137,040	4,750	141,790
4300	Materials and Supplies	9,223,229	6,997,962	16,221,191	9,700,001	7,920,024	17,620,025
4400	Non-capitalized Equipment	2,669,685	670,787	3,340,472	2,946,799	712,148	3,658,947
BOOKS AND SUPPLIES		**15,117,804**	**7,727,500**	**22,845,304**	**14,800,118**	**8,636,922**	**23,437,040**
5100	Subagreements for Services	-	6,204,075	6,204,075	-	6,515,500	6,515,500
5200	Travel & Conference	1,477,214	333,405	1,810,619	1,495,954	222,403	1,718,357
5300	Dues & Memberships	330,453	30,317	360,770	292,142	22,150	314,292
5400	Insurance	4,470,038	78,650	4,548,688	5,369,535	82,000	5,451,535
5500	Operations & Housekeeping Services	6,186,000	16,547	6,202,547	6,850,000	16,547	6,866,547
5600	Rentals, Leases and Repairs	10,781,015	15,676,287	26,457,302	7,830,159	15,372,560	23,202,719
5700	Interprogram Services	(147,117)	476,412	329,295	(25,533)	274,705	249,172
5800	Other Services & Operating Expenses	20,007,470	14,399,814	34,407,284	19,880,343	7,950,429	27,830,772
5900	Communications	952,424	82,687	1,035,111	1,153,850	117,534	1,271,384
SERVICES & OPERATING EXPENDITURES		**44,057,497**	**37,298,194**	**81,355,691**	**42,846,450**	**30,573,828**	**73,420,278**
6200	Buildings and Improvements of Buildings	-	2,612,427	2,612,427	-	2,752,651	2,752,651
6400	Equipment	397,405	243,382	640,787	2,245,802	356,000	2,601,802
CAPITAL OUTLAY		**397,405**	**2,855,809**	**3,253,214**	**2,245,802**	**3,108,651**	**5,354,453**
7141	Payments to School Districts	-	368,970	368,970	-	370,000	370,000
7142	Payments to County Offices	579,817	1,516,186	2,096,003	450,000	1,516,186	1,966,186
7143	Payments to JPAs	2,066,367	-	2,066,367	2,400,000	-	2,400,000
OTHER OUTGO		**2,646,184**	**1,885,156**	**4,531,340**	**2,850,000**	**1,886,186**	**4,736,186**
7300	Direct Support/Indirect Support	(7,510,442)	6,829,206	(681,236)	(12,944,518)	12,045,591	(898,927)
TOTAL NON-SAL EXPENDITURES (4000-7400)		**54,708,448**	**56,595,865**	**111,304,313**	**49,797,852**	**56,251,178**	**106,049,030**
TOTAL EXPENDITURES (1000-7400)		**351,475,546**	**183,309,221**	**534,784,767**	**358,048,050**	**186,368,681**	**544,416,731**

NEWPORT-MESA UNIFIED SCHOOL DISTRICT

General Fund Summary

		2025-26 Estimated Actuals			2026-27 Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
8912	Transfers In: Special Reserve Fund	10,662,034	-	10,662,034	500,000	-	500,000
8980	Contributions to Restricted Programs	(97,517,980)	97,517,980	-	(99,486,031)	99,486,031	-
7619	Transfer to Other Funds	8,267,233	-	8,267,233	12,986,165	-	12,986,165
TOTAL OTHER FINANCING SOURCES/USES		**(95,123,179)**	**97,517,980**	**2,394,801**	**(111,972,196)**	**99,486,031**	**(12,486,165)**
TOTAL EXPENDITURES & TRANSFERS		**256,352,367**	**280,827,201**	**537,179,568**	**246,075,854**	**285,854,712**	**531,930,566**
NET INCREASE (DECREASE) IN FUND		**(23,952,998)**	**(2,887,477)**	**(26,840,475)**	**(26,091,384)**	**1,516,576**	**(24,574,808)**
NET BEGINNING BALANCE		**77,561,695**	**21,665,271**	**99,226,966**	**53,608,697**	**18,777,794**	**72,386,491**
ENDING BALANCE, JUNE 30		**53,608,697**	**18,777,794**	**72,386,491**	**27,517,313**	**20,294,370**	**47,811,683**
COMPONENTS OF ENDING FUND BALANCE							
a) Reserves for Revolving Cash		150,000	-	150,000	150,000	-	150,000
b) Reserves to Stores		104,903	-	104,903	104,903	-	104,903
c) Reserves for Cash Flow Requirements		28,860,103	-	28,860,103	21,223,219	-	21,223,219
d) Reserves for Legally Restricted Balances		-	18,777,794	18,777,794	-	20,294,370	20,294,370
e) Reserve for Economic Uncertainties		24,437,500	-	24,437,500	25,083,000	-	25,083,000
f) Prepaid Expenditures		56,191	-	56,191	56,191	-	56,191
TOTAL ENDING FUND BALANCE		**53,608,697**	**18,777,794**	**72,386,491**	**46,617,313**	**20,294,370**	**66,911,683**

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)

NEWPORT-MESA UNIFIED SCHOOL DISTRICT
2026-27 Other Funds Summary

	Child Develop (12)	Cafeteria (13)	Special Reserve Endowment (17)	Capital Facilities (25)	School Facilities Prop 47 (39)	Special Reserve Capital Projects (40)	Self-Insurance Reserve (68)	Self-Insurance (70)	Retiree Benefit (71)	Combined Series Total
REVENUES										
LCFF Sources	-	-	-	-	-	-	-	-	-	-
Federal Revenue	-	5,932,647	-	-	-	-	-	-	-	5,932,647
Other State Revenue	3,752,650	5,940,459	-	-	1,000,000	-	-	-	-	10,693,109
Other Local Revenue	347,510	45,000	1,250,000	1,550,000	50,000	50,000	2,750,000	171,500	415,000	6,629,010
Total Revenues	4,100,160	11,918,106	1,250,000	1,550,000	1,050,000	50,000	2,750,000	171,500	415,000	23,254,766
EXPENDITURES										
Certificated Salaries	180,580	-	-	-	-	-	-	-	-	180,580
Classified Salaries	1,732,715	5,221,866	-	-	-	-	125,202	-	-	7,079,783
Employee Benefits	1,300,612	2,706,612	-	-	-	-	68,656	-	-	4,075,880
Books and Supplies	557,291	6,366,983	-	1,500,000	-	83,044	500	-	-	8,507,818
Services, Other Operating Exp.	194,570	(89,884)	-	50,000	-	505,825	7,590,187	140,020	-	8,390,718
Capital Outlay	-	200,000	-	-	-	5,044,184	-	-	-	5,244,184
Other Outgo	400,233	498,694	-	-	-	-	-	-	-	898,927
Total Expenditures	4,366,001	14,904,271	-	1,550,000	-	5,633,053	7,784,545	140,020	-	34,377,890
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**(265,841)**	**(2,986,165)**	**1,250,000**	**-**	**1,050,000**	**(5,583,053)**	**(5,034,545)**	**31,480**	**415,000**	**(11,123,124)**
OTHER FINANCING SOURCES/USES										
Interfund Transfers										
a) Transfers In	-	2,986,165	-	-	-	5,000,000	5,000,000	-	-	12,986,165
b) Transfers Out	-	-	500,000	-	-	-	-	-	-	500,000
Other Sources/Uses										-
a) Other Sources	-	-	-	-	-	-	-	-	-	-
b) Other Uses	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources/Uses	-	2,986,165	(500,000)	-	-	5,000,000	5,000,000	-	-	12,486,165
BEGINNING BALANCE										
As of July 1	3,366,441	234,218	22,633,038	1,330,972	1,579,876	2,849,613	239,399	87,657	18,927,999	51,249,213
Net Increase (Decrease) in Fund	(265,841)	-	750,000	-	1,050,000	(583,053)	(34,545)	31,480	415,000	1,363,041
ENDING BALANCE, JUNE 30	**3,100,600**	**234,218**	**23,383,038**	**1,330,972**	**2,629,876**	**2,266,560**	**204,854**	**119,137**	**19,342,999**	**52,612,254**
COMPONENTS OF ENDING FUND BALANCE										
a) Other Assignments	3,100,600	234,218	23,383,038	1,330,972	2,629,876	2,266,560	-	-	-	32,945,264
b) Unappropriated Amount	-	-	-	-	-	-	204,854	119,137	19,342,999	19,666,990
ENDING FUND BALANCE	**3,100,600**	**234,218**	**23,383,038**	**1,330,972**	**2,629,876**	**2,266,560**	**204,854**	**119,137**	**19,342,999**	**52,612,254**
8011 Principal Apportionment Current Yr	-	-	-	-	-	-	-	-	-	-
Subtotal LCFF Sources:	-	-	-	-	-	-	-	-	-	-
8220 Child Nutrition Programs	-	5,932,647	-	-	-	-	-	-	-	5,932,647
Subtotal Federal Revenue	-	5,932,647	-	-	-	-	-	-	-	5,932,647
8520 Child Nutrition Programs	-	5,940,459	-	-	-	-	-	-	-	5,940,459
8545 School Facilities Apportionments	-	-	-	-	1,000,000	-	-	-	-	1,000,000
8590 All Other State Revenue	3,752,650	-	-	-	-	-	-	-	-	3,752,650
Subtotal State Revenue:	3,752,650	5,940,459	-	-	1,000,000	-	-	-	-	10,693,109
8634 Food Service Sales	-	20,000	-	-	-	-	-	-	-	20,000
8660 Interest	200,000	25,000	1,250,000	50,000	50,000	50,000	250,000	1,500	415,000	2,291,500
8674 Fees In-District	-	-	-	-	-	-	2,500,000	170,000	-	2,670,000
8681 Mitigation/Developer Fees	-	-	-	1,500,000	-	-	-	-	-	1,500,000
8699 Other Local Revenue	147,510	-	-	-	-	-	-	-	-	147,510
Subtotal Other Local Revenue:	347,510	45,000	1,250,000	1,550,000	50,000	50,000	2,750,000	171,500	415,000	6,629,010
TOTAL REVENUES	**4,100,160**	**11,918,106**	**1,250,000**	**1,550,000**	**1,050,000**	**50,000**	**2,750,000**	**171,500**	**415,000**	**23,254,766**

2026-27 All Funds June Budget

Newport-Mesa Unified School District - June 9, 2026

NEWPORT-MESA UNIFIED SCHOOL DISTRICT
2026-27 Other Funds Summary

	Child Develop (12)	Cafeteria (13)	Special Reserve Endowment (17)	Capital Facilities (25)	School Facilities Prop 47 (39)	Special Reserve Capital Projects (40)	Self-Insurance Reserve (68)	Self-Insurance (70)	Retiree Benefit (71)	Combined Series Total
1100 Teachers'	71,559	-	-	-	-	-	-	-	-	71,559
1300 Certificated Supervisors & Admin*	109,021	-	-	-	-	-	-	-	-	109,021
Subtotal Certificated Salaries:	180,580	-	-	-	-	-	-	-	-	180,580
2100 Instructional Aides'	145,376	-	-	-	-	-	-	-	-	145,376
2200 Classified Support*	-	2,644,552	-	-	-	-	-	-	-	2,644,552
2300 Classified Supervisors & Admin*	-	2,439,769	-	-	-	-	125,202	-	-	2,564,971
2400 Clerical and Office*	146,565	137,545	-	-	-	-	-	-	-	284,110
2900 Other Classified	1,440,774	-	-	-	-	-	-	-	-	1,440,774
Subtotal Classified Salaries	1,732,715	5,221,866	-	-	-	-	125,202	-	-	7,079,783
3100 STRS	33,524	-	-	-	-	-	-	-	-	33,524
3200 PERS	431,755	1,003,786	-	-	-	-	33,053	-	-	1,468,594
3300 OASDI & Medicare	127,645	333,779	-	-	-	-	9,578	-	-	471,002
3400 Health and Welfare	648,358	1,206,988	-	-	-	-	23,178	-	-	1,878,524
3500 Unemployment Insurance	912	2,610	-	-	-	-	63	-	-	3,585
3600 Workers' Compensation	21,158	42,822	-	-	-	-	1,452	-	-	65,432
3700 Retiree	37,260	116,627	-	-	-	-	1,332	-	-	155,219
Subtotal Employee Benefits:	1,300,612	2,706,612	-	-	-	-	68,656	-	-	4,075,880
TOTAL 1000-3999	**3,213,907**	**7,928,478**	**-**	**-**	**-**	**-**	**193,858**	**-**	**-**	**11,336,243**
4300 Materials and Supplies*	393,062	45,000	-	500,000	-	6,413	500	-	-	944,975
4400 Non-Capitalized Equipment	164,229	110,000	-	1,000,000	-	76,631	-	-	-	1,350,860
4700 Food*	-	6,211,983	-	-	-	-	-	-	-	6,211,983
Subtotal Books and Supplies:	557,291	6,366,983	-	1,500,000	-	83,044	500	-	-	8,507,818
5200 Travel & Conferences	10,877	14,500	-	-	-	-	-	-	-	25,377
5300 Dues & Memberships	-	1,825	-	-	-	-	-	-	-	1,825
5400 Insurance	-	-	-	-	-	-	5,215,142	-	-	5,215,142
5500 Operations and Housekeeping*	36,476	-	-	-	-	-	-	-	-	36,476
5600 Rentals, Leases and Repairs	2,700	100,000	-	49,500	-	424,506	-	-	-	576,706
5700 Direct Costs - Interfund Services	6,200	(245,359)	-	-	-		400	-	-	(238,759)
5800 Professional/Consultants & Oper Exp*	138,000	35,450	-	500	-	81,319	2,374,645	140,020	-	2,769,934
5900 Communications	317	3,700	-	-	-	-	-	-	-	4,017
Subtotal Contracted Services & Oper Exp:	194,570	(89,884)	-	50,000	-	505,825	7,590,187	140,020	-	8,390,718
6100 Sites and Improvements of Sites	-	-	-	-	-	12,422	-	-	-	12,422
6200 Buildings and Improvements of Bldgs	-	-	-	-	-	5,031,762	-	-	-	5,031,762
6400 New Equipment	-	200,000	-	-	-	-	-	-	-	200,000
Subtotal Sites, Buildings, Equipment:	-	200,000	-	-	-	5,044,184	-	-	-	5,244,184
7300 Direct Support/Indirect Support	400,233	498,694	-	-	-	-	-	-	-	898,927
Subtotal Other Outgo:	400,233	498,694	-	-	-	-	-	-	-	898,927
TOTAL 4000-7300	**1,152,094**	**6,975,793**	**-**	**1,550,000**	**-**	**5,633,053**	**7,590,687**	**140,020**	**-**	**23,041,647**
TOTAL 1000-7399	**4,366,001**	**14,904,271**	**-**	**1,550,000**	**-**	**5,633,053**	**7,784,545**	**140,020**	**-**	**34,377,890**
8912 Interfund - GF/Special Reserve	-	-	-	-	-	-	-	-	-	-
8915 Interfund Transfers In	-	-	-	-	-	-	-	-	-	-
8919 Transfers In	-	2,986,165	-	-	-	5,000,000	5,000,000	-	-	12,986,165
7612 Transfer From Special Reserve to GF	-	-	500,000	-	-	-	-	-	-	500,000
7619 Transfer To General Fund	-	-	-	-	-	-	-	-	-	-
Subtotal Transfers In/Out and Debt Service:	-	2,986,165	(500,000)	-	-	5,000,000	5,000,000	-	-	13,486,165
NET INCREASE (DECREASE) IN FUND	**(265,841)**	**-**	**750,000**	**-**	**1,050,000**	**(583,053)**	**(34,545)**	**31,480**	**415,000**	**2,363,041**
NET BEGINNING BALANCE	**3,366,441**	**234,218**	**22,633,038**	**1,330,972**	**1,579,876**	**2,849,613**	**239,399**	**87,657**	**18,927,999**	**51,249,213**
ENDING BALANCE, JUNE 30	**3,100,600**	**234,218**	**23,383,038**	**1,330,972**	**2,629,876**	**2,266,560**	**204,854**	**119,137**	**19,342,999**	**53,612,254**
COMPONENTS OF ENDING FUND BALANCE										
a) Other Assignments	3,100,600	234,218	23,383,038	1,330,972	2,629,876	2,266,560	-	-	-	32,945,264
b) Unappropriated Amount	-	-	-	-	-	-	204,854	119,137	19,342,999	19,666,990
TOTAL ENDING FUND BALANCE	3,100,600	234,218	23,383,038	1,330,972	2,629,876	2,266,560	204,854	119,137	19,342,999	52,612,254

Child Development Fund (Fund 12)

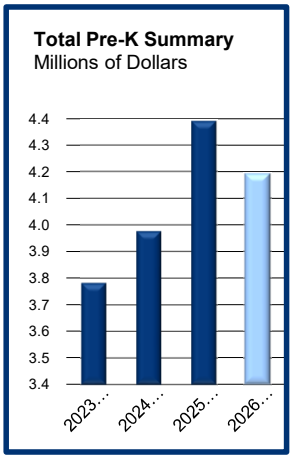
» **Fund Description** - The Child Development Fund exists to account for state appropriations and finance specific programs for the education of preschool children. Monies may be used for any reasonable and necessary costs in the performance of the Child Development Program.

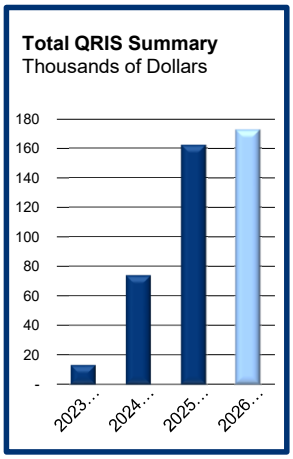
» **Funding** - Funding is available through the California Department of Education State Preschool program. The district and the State have entered into a local agreement for child development services which reimburses on a per child per day of full-time enrollment basis. Fees should be assessed and 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 11.18 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 2026-27 the Newport-Mesa Unified School District preschool program will be assessed at an indirect rate of 10.00 percent and is not assessed an additional rate for administrative costs.

CHILD DEVELOPMENT FUND (12) - PROJECT SUMMARY

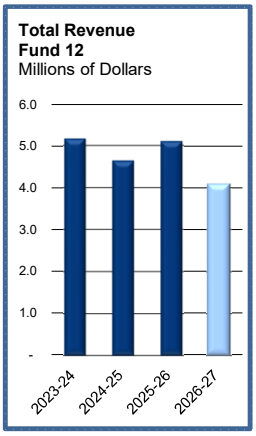
	Year ended June 30			
	2023-24 Actuals	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Budget
Pre-K Family Literacy - 12.4030-4039				
1xxx Certificated Salaries	$ 69,639	$ 70,987	$ 113,450	**$ 115,156**
2xxx Classified Salaries	1,662,672	1,876,541	1,733,728	**1,732,715**
3xxx Employee Benefits	1,310,783	1,356,184	1,307,288	**1,279,026**
43xx Other Supplies	286,582	307,896	577,482	**324,053**
44xx Non-Capitalized Equipment	101,992	58,336	207,102	**164,229**
52xx Mileage, Travel/Conference	6,423	8,094	8,500	**9,414**
55xx Heat, Light & Power, Water	34,062	31,802	36,476	**36,476**
56xx Contract Services	64	2,550	2,500	**2,700**
57xx Interfund Services	-	275	5,700	**6,200**
58xx Services & Operating Exp.	25,707	35,795	133,300	**138,000**
59xx Postage, Communication	112	110	124	**122**
64xx Computer Equipment	-	-	-	**-**
7350 Interfund Support	284,041	227,538	264,452	**385,400**
Total Pre-K Family Literacy	3,782,077	3,976,110	4,390,102	**4,193,491**
QRIS - 12.5036-5037				
1xxx Certificated Salaries	8,794	39,608	63,609	**65,424**
2xxx Classified Salaries	111	-	-	**-**
3xxx Employee Benefits	3,132	13,572	21,629	**21,586**
43xx Other Supplies	-	6,555	65,510	**69,009**
52xx Mileage, Travel/Conference	225	947	1,463	**1,463**
58xx Services & Operating Exp.	-	8,900	-	**-**
59xx Postage, Communication	30	126	195	**195**
7350 Interfund Support	998	4,231	9,769	**14,833**
Total QRIS	13,290	73,940	162,175	**172,510**
TOTAL	$ 3,795,367	$ 4,050,049	$ 4,552,277	**$ 4,366,001**

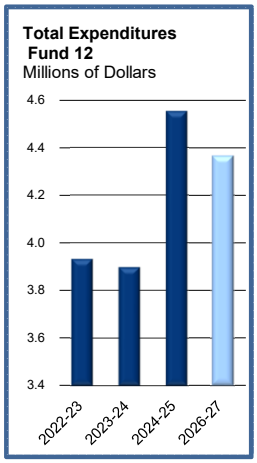




CHILD DEVELOPMENT FUND (12) - FUND SUMMARY

	2023-24 Actuals	2024-25 Actuals	2025-26 Estimated Actuals	Year ended June 30 2026-27 Budget
BEGINNING BALANCE	$ 842,374	$ 2,074,458	$ 2,816,779	**$ 3,366,441**
REVENUE				
8290 Federal Revenue	-	-	-	**-**
Total Federal Revenue	-	-	-	**-**
8590 State Pre-School	4,965,854	4,178,416	4,819,939	**3,752,650**
Total State Revenue	4,965,854	4,178,416	4,819,939	**3,752,650**
8660 Interest	178,329	219,037	200,000	**200,000**
8662 Net Changes in Investments	14,609	66,023	-	**-**
8699 Other Local Revenue	5,277	175,723	82,000	**147,510**
Total Local Revenue	198,214	460,784	282,000	**347,510**
TOTAL REVENUE	5,164,068	4,639,200	5,101,939	**4,100,160**
EXPENDITURES				
1xxx Certificated Salaries	78,433	110,595	177,059	**180,580**
2xxx Classified Salaries	1,735,348	1,876,541	1,733,728	**1,732,715**
3xxx Employee Benefits	1,368,595	1,384,690	1,328,917	**1,300,612**
Total Personnel Expenses	3,182,376	3,371,826	3,239,704	**3,213,907**
4xxx Books and Supplies	388,575	372,788	850,094	**557,291**
5xxx Services & Operating Exp.	66,623	88,599	188,258	**194,570**
6xxx Sites, Buildings, Equipment	-	-	-	**-**
7xxx Other Outgo/Interfund Support	294,411	231,770	274,221	**400,233**
Total Non-Personnel Expenses	749,609	693,157	1,312,573	**1,152,094**
OTHER SOURCES/USES				
8919 Transfers In	-	168,103	-	**-**
7619 Transfers Out	-	-	-	**-**
Total Net Other Sources/Uses	-	168,103	-	**-**
TOTAL EXPENDITURES AND OTHER	3,931,985	3,896,879	4,552,277	**4,366,001**
NET INCREASE/(DECREASE) IN FD	1,232,084	742,321	549,662	**(265,841)**
ENDING BALANCE				
9780 Other Assignments	2,074,458	2,816,779	3,366,441	3,100,600
TOTAL ENDING FUND BALANCE	$ 2,074,458	$ 2,816,779	$ 3,366,441	**$ 3,100,600**





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 2026-27, $200,000 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:

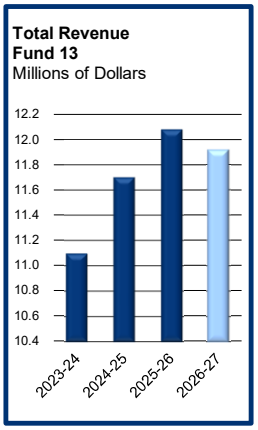
- District's indirect cost rate as approved by the State Department of Education for 2026-27 (11.18 percent), or
- The statewide average indirect cost rate for the second prior fiscal year, 2024-25 (6.38 percent).

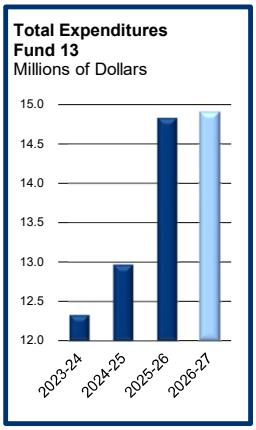
In 1997-98, the district began building an indirect cost charge into the Nutrition Services Account budget. Since that date, there has been a charge every year, apart from 2002-03 and 2003-04. This year, there is an indirect cost charge built into the Nutrition Services Account budget of $498,694.

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 2025-26, that support is estimated to be $2,767,233 or 18.66 percent of Nutrition Service's total expenditures. For 2026-27, the corresponding numbers are $2,986,165 and 20.03 percent.

CAFETERIA FUND (13) - FUND SUMMARY

	2023-24 Actuals	2024-25 Actuals	2025-26 Estimated Actuals	Year ended June 30 2026-27 Budget
BEGINNING BALANCE	$ 773,618	$ 780,032	$ 216,218	**$ 234,218**
REVENUE				
8220 Child Nutrition Programs	5,995,337	5,865,176	6,023,964	**5,932,647**
Total Federal Revenue	5,995,337	5,865,176	6,023,964	**5,932,647**
8520 Child Nutrition Programs	5,032,428	5,760,771	5,925,054	**5,940,459**
8590 On-Behalf Pension	10,040	10,987	-	**-**
Total State Revenue	5,042,468	5,771,758	5,925,054	**5,940,459**
8634 Food Service Sales	20,543	19,220	100,000	**20,000**
8660 Interest	30,400	31,062	30,000	**25,000**
8662 Net Changes in Investments	8,679	12,881	-	**-**
8699 Other Local Revenues	914	-	-	**-**
Total Local Revenue	60,536	63,162	130,000	**45,000**
TOTAL REVENUE	11,098,341	11,700,096	12,079,018	**11,918,106**
EXPENDITURES				
2xxx Classified Salaries	4,297,013	4,821,124	5,257,571	**5,221,866**
3xxx Employee Benefits	2,447,759	2,559,660	2,600,329	**2,706,612**
Total Personnel Expenses	6,744,773	7,380,784	7,857,900	**7,928,478**
4xxx Food and Supplies	4,667,432	5,059,133	6,428,207	**6,366,983**
5xxx Services & Operating Exp.	154,210	131,894	(164,871)	**(89,884)**
6xxx Sites, Buildings, Equipment	412,378	(58,994)	300,000	**200,000**
7xxx Other Outgo/Interfund Support	350,064	451,093	407,015	**498,694**
Total Non-Personnel Expenses	5,584,084	5,583,125	6,970,351	**6,975,793**
TOTAL EXPENDITURES	12,328,857	12,963,910	14,828,251	**14,904,271**
OTHER SOURCES/USES				
8919 Transfers In	1,236,930	700,000	2,767,233	**2,986,165**
7619 Transfers Out	-	-	-	**-**
Total Net Other Sources/Uses	1,236,930	700,000	2,767,233	**2,986,165**
TOTAL EXPENDITURES AND OTHER	11,091,927	12,263,910	12,061,018	**11,918,106**
NET INCREASE/(DECREASE) IN FUND	6,414	(563,814)	18,000	**-**
TOTAL ENDING FUND BALANCE	$ 780,032	$ 216,218	$ 234,218	**$ 234,218**





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.

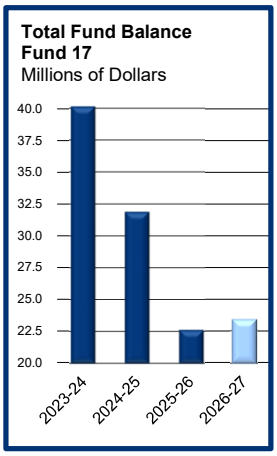
The Special Reserve Endowment Account was established when the district received a $5 million endowment from The Irvine Company (TIC) in the fiscal year 1993-94 related to the district's annexation of the Bonita Canyon Development. They made additional contributions of $500,000 each in August 1999 and 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

GENERAL STABILIZATION	2023-24 Actuals	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Budget
BEGINNING BALANCE	$ 26,758,976	$ 27,916,975	$ 19,081,698	**$ 9,831,698**
REVENUE				
8660 Interest	1,157,999	1,164,723	750,000	**750,000**
Total Local Revenue	1,157,999	1,164,723	750,000	**750,000**
TOTAL REVENUE	1,157,999	1,164,723	750,000	**750,000**
OTHER SOURCES/USES				
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)	**-**
TOTAL EXPENDITURES AND OTHER	-	(10,000,000)	(10,000,000)	**-**
NET INCREASE/(DECREASE) IN FUND	1,157,999	(8,835,277)	(9,250,000)	**750,000**
ENDING BALANCE				
9780 Other Assignments	27,916,975	19,081,698	9,831,698	**10,581,698**
Sub-Total Ending Fund Balance	$ 27,916,975	$ 19,081,698	$ 9,831,698	**$ 10,581,698**
SPECIAL RESERVE ENDOWMENT				
BEGINNING BALANCE	$ 12,430,199	$ 12,237,452	$ 12,801,340	**$ 12,801,340**
REVENUE				
8660 Interest	556,497	579,242	500,000	**500,000**
8662 Net Changes in Investments	281,174	459,646	-	**-**
Total Local Revenue	837,671	1,038,888	500,000	**500,000**
TOTAL REVENUE	837,671	1,038,888	500,000	**500,000**
OTHER SOURCES/USES				
7612 Transfer Out to General Fund	-	-	500,000	**500,000**
7619 Transfer Out (Other IFTs)	1,030,419	475,000	-	**-**
Total Net Other Sources/Uses	(1,030,419)	(475,000)	(500,000)	**(500,000)**
TOTAL EXPENDITURES AND OTHER	1,030,419	475,000	500,000	**500,000**
NET INCREASE/(DECREASE) IN FUND	(192,748)	563,888	-	**-**
ENDING BALANCE				
9780 Other Assignments	12,237,452	12,801,340	12,801,340	**12,801,340**
Sub-Total Ending Fund Balance	12,237,452	12,801,340	12,801,340	**12,801,340**
Total Ending Fund Balance	$ 40,154,427	$ 31,883,038	$ 22,633,038	**$ 23,383,038**



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

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.

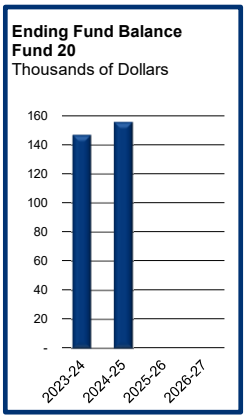
The second form of obligation is more subtle. This is called the implicit subsidy. It is the amount the district pays because it allows eligible retirees who have reached age 65 (Medicare age) to continue to buy the district-averaged cost benefit package at their own expense as secondary coverage. That 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

	2023-24 Actuals	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Budget
				Year ended June 30
BEGINNING BALANCE	$ 928,009	$ 146,909	$ 155,734	$ -
REVENUE				
8660 Interest	217,513	6,766	6,300	-
8662 Net Changes in Investments	201,387	2,059	-	-
Total Other Local Revenue	418,899	8,825	6,300	-
TOTAL REVENUE	418,899	8,825	6,300	-
OTHER SOURCES/USES				
8919 Transfers In	-	-	-	-
7612 Interfund Transfer to Gen Fd	1,200,000	-	162,034	-
Total Net Other Sources/Uses	1,200,000	-	162,034	-
TOTAL OTHER SOURCES/USES	(1,200,000)	-	(162,034)	-
NET INCREASE/(DECREASE) IN FD	(781,101)	8,825	(155,734)	-
ENDING BALANCE				
9780 Other Assignments	146,909	155,734	-	-
TOTAL ENDING FUND BALANCE	$ 146,909	$ 155,734	$ -	$ -



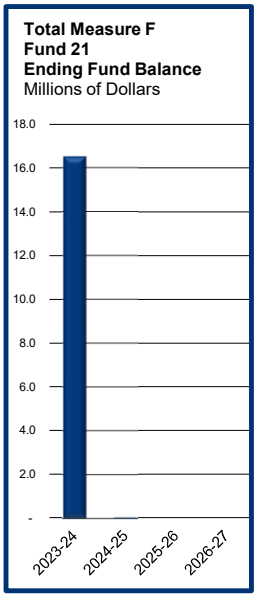
Building Fund (Fund 21)

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			
	2023-24 Actuals	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Budget
BEGINNING BALANCE	$ 27,030,106	$ 16,525,661	$ 42,326	$ -
REVENUE				
8660 Interest	1,087,227	424,201	30,000	-
8662 Net Changes in Investments	221,367	86,444	-	-
Total Local Revenue	1,308,593	510,645	30,000	-
TOTAL REVENUE	1,308,593	510,645	30,000	-
EXPENDITURES				
5xxx Contr Serv & Op Exp	35,115	13,275	900	-
6xxx Sites, Buildings, Equipment	11,777,923	16,980,705	71,426	-
Total Non-Personnel Items	11,813,038	16,993,980	72,326	-
TOTAL EXPENDITURES AND OTHER	11,813,038	16,993,980	72,326	-
NET INCREASE/(DECREASE) IN FUND	(10,504,445)	(16,483,335)	(42,326)	-
ENDING BALANCE				
9790 Unappropriated	16,525,661	42,326	-	-
TOTAL ENDING FUND BALANCE	$ 16,525,661	$ 42,326	$ -	$ -



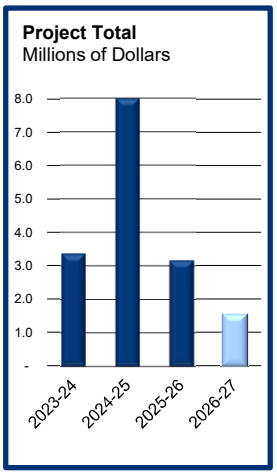
Capital Facilities Fund (Fund 25)

» **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 $5.17 per square foot of qualifying residential construction and 84¢ per square foot for qualifying commercial/industrial, warehouse, and senior housing construction. The estimated revenue from developer fees for 2026-27 is $1,500,000. This estimate is based on current building trends within the community.

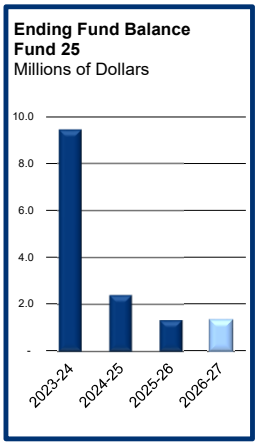
CAPITAL FACILITIES FUND (25) - PROJECT SUMMARY

	Year ended June 30			
	2023-24 Actuals	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Budget
District-Wide Miscellaneous - 25.0000				
5806 Admin. Fee, County Treasurer	$ 3,950	$ 2,341	$ 700	**$ 500**
Total District-Wide Miscellaneous	3,950	2,341	700	**500**
Housing and Demographics - 25.7339				
5810 Consultants	2,750	10,884	-	**-**
Total Housing and Demographics	2,750	10,884	-	**-**
Five Year Housing Plan - 25.8520				
43xx General Supplies	423,547	713,390	598,245	**500,000**
44xx Non-Capitalized Equipment	487,194	1,011,313	2,329,591	**1,000,000**
56xx Rentals, Leases, Repairs	-	108,720	115,477	**49,500**
64xx Capitalized Equipment	-	22,481	-	**-**
Total Five Year Housing Plan	910,741	1,855,905	3,043,313	**1,549,500**
T-K Planning - 25.8552				
5810 Consultants	33,840	-	-	**-**
61xx Site Improvements	112,569	-	-	**-**
62xx Architects & Engineering	1,543,963	6,038,330	82,411	**-**
64xx Equipment	738,343	91,151	33,813	**-**
Total Five Year Housing Plan	2,428,714	6,129,481	116,224	**-**
F&O Miscellaneous - 25.8599				
64xx Equipment	19,395		9,554	**-**
Total District-Wide Miscellaneous	19,395	-	9,554	**-**
TOTAL	$ 3,365,550	**$ 7,998,611**	$ 3,169,791	$ 1,550,000



CAPITAL FACILITIES FUND (25) - FUND SUMMARY

	Year ended June 30			
	2023-24 Actuals	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Budget
BEGINNING BALANCE	$ 11,416,511.79	$ 9,445,561	$ 2,405,763	**$ 1,330,972**
REVENUE				
8631 Sale of Equipment/Supplies	117,289	-	-	**-**
8660 Interest	493,891	263,312	95,000	**50,000**
8662 Net Changes in Investments	81,540	61,964	-	**-**
8681 Mitigation/Developer Fees	701,880	633,538	2,000,000	**1,500,000**
Total Local Revenue	1,394,600	958,813	2,095,000	**1,550,000**
TOTAL REVENUE	1,394,600	958,813	2,095,000	**1,550,000**
EXPENDITURES				
4xxx Books and Supplies	910,741	1,724,704	2,927,836	**1,500,000**
5xxx Services & Operating Exp.	40,540	121,945	116,177	**50,000**
6xxx Sites, Buildings, Equipment	2,414,269	6,151,962	125,778	**-**
Total Non-Personnel Items	3,365,550	7,998,612	3,169,791	**1,550,000**
TOTAL EXPENDITURES AND OTHER	3,365,550	7,998,612	3,169,791	**1,550,000**
NET INCREASE/(DECREASE) IN FUND	(1,970,950)	(7,039,798)	(1,074,791)	**-**
ENDING BALANCE				
9780 Other Assignments	9,445,561	2,405,763	1,330,972	**1,330,972**
TOTAL ENDING FUND BALANCE	$ 9,445,561	$ 2,405,763	$ 1,330,972	**$ 1,330,972**



School Facilities Fund (Prop 47) (Fund 39)

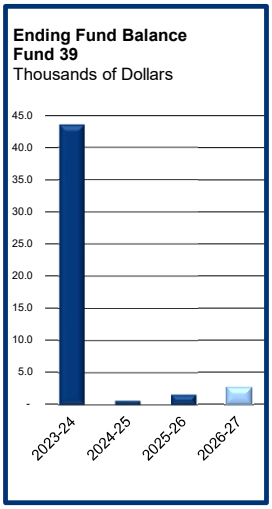
» **Fund Description** - The School Facilities Fund was established pursuant to Education Code Section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship 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			
	2023-24 Actuals	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Budget
BEGINNING BALANCE	$ 40,875,362	$ 43,518,644	$ 638,870	**$ 1,579,876**
REVENUE				
8545 School Facilities Apportionment	541,725	4,214,369	896,006	**1,000,000**
8660 Interest	1,809,758	1,943,647	45,000	**50,000**
8662 Net Changes in Investments	291,800	127,600	-	**-**
Total Local Revenue	2,643,282	6,285,616	941,006	**1,050,000**
TOTAL REVENUE	2,643,282	6,285,616	941,006	**1,050,000**
OTHER SOURCES/USES				
7619 Interfund Transfers Out	-	49,165,390	-	**-**
8919 Interfund Transfers In	-	-	-	**-**
Total Net Other Sources/Uses	-	(49,165,390)	-	**-**
TOTAL EXPENDITURES AND OTHER	-	49,165,390	-	**-**
NET INCREASE/(DECREASE) IN FUND	2,643,282	(42,879,774)	941,006	**1,050,000**
ENDING BALANCE				
9790 Unappropriated	43,518,644	638,870	1,579,876	**2,629,876**
Total Ending Fund Balance	$ 43,518,644	$ 638,870	$ 1,579,876	**$ 2,629,876**



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
  - Security Camera Systems

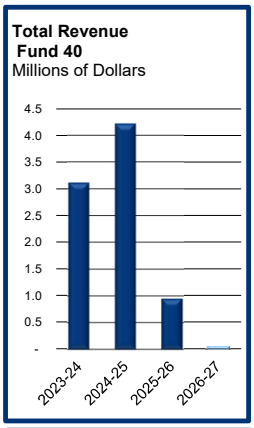
- **Costa Mesa Zone**
  - CMHS Mustang Field Expansion and Improvements
  - New Playground Equipment and Shade Structures
  - New Audio-Visual Equipment and Improved Ventilation for MPRs
  - Security Camera Systems

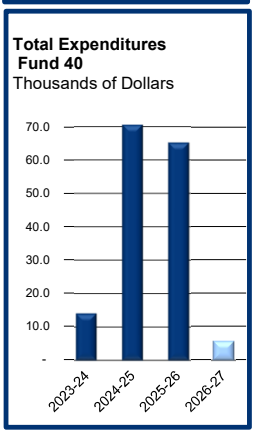
- **Estancia Zone**
  - EHS Theater
  - New Playground Equipment and Shade Structures
  - New Audio-Visual Equipment and Improved Ventilation for MPRs
  - Security Camera Systems

- **Newport Harbor Zone**
  - NHHS Aquatics Center Improvements
  - New Playground Equipment and Shade Structures
  - New Audio-Visual Equipment and Improved Ventilation for MPRs
  - Security Camera Systems

SPECIAL RESERVE - CAPITAL PROJECTS (40) - FUND SUMMARY

	2023-24 Actuals	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Budget
				Year ended June 30
BEGINNING BALANCE	$ 80,160,549	$ 79,234,632	$ 62,049,612	**$ 2,849,613**
REVENUE				
8590 State Revenue	-	-	-	**-**
Total State Revenue	-	-	-	**-**
8660 Interest	2,952,445	2,677,602	950,000	**50,000**
8662 Net Changes in Investments	160,345	1,116,054	-	**-**
8699 All Other Local Revenue	3,192	423,850	-	**-**
Total Local Revenue	3,115,982	4,217,506	950,000	**50,000**
TOTAL REVENUE	3,115,982	4,217,506	950,000	**50,000**
EXPENDITURES				
4xxx Supplies & Non-Capital Eqp.	373,515	520,945	372,196	**83,044**
5xxx Services & Operating Exp.	580,976	4,599,405	1,077,171	**505,825**
6xxx Sites, Buildings, Equipment	13,087,407	65,447,564	63,700,632	**5,044,184**
7439 Other Debt Service Principal	-	-	-	**-**
Total Non-Personnel Items	14,041,898	70,567,915	65,149,999	**5,633,053**
OTHER SOURCES/USES				
8919 Transfers In	10,000,000	49,165,390	5,000,000	**5,000,000**
Total Net Other Sources/Uses	10,000,000	49,165,390	5,000,000	**5,000,000**
TOTAL EXPENDITURES AND OTHER	4,041,898	21,402,525	60,149,999	**633,053**
NET INCREASE/(DECREASE) IN FUND	(925,917)	(17,185,020)	(59,199,999)	**(583,053)**
ENDING BALANCE				
9790 Unappropriated	79,234,632	62,049,612	2,849,613	**2,266,560**
TOTAL ENDING FUND BALANCE	79,234,632	$ 62,049,612	$ 2,849,613	**$ 2,266,560**





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 March 31, 2025. The actuarial study recommended a balance of $11,415,733 in reserves for 2026-27.

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

The 2026-27 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 2026-27 Self-Insurance Reserve Fund is included on the second page from next.

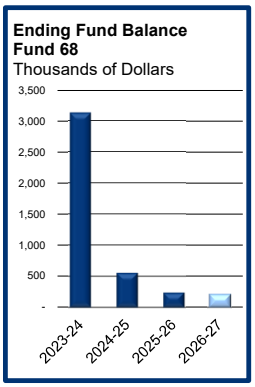
Retiree Benefit Fund – (Fund 71)

» **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 2026-27 Retiree Benefit Fund is included on the third page from next.

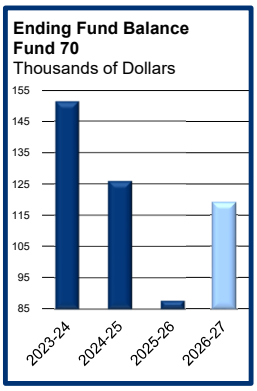
INSURANCE RESERVE - WORKERS' COMPENSATION (68) - FUND SUMMARY

	Year ended June 30			
	2023-24 Actuals	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Budget
BEGINNING BALANCE	$ 10,400,034	$ 3,124,274	$ 557,299	**$ 239,399**
REVENUE				
8660 Interest	903,953	592,740	455,000	**250,000**
8662 Net Changes in Investments	143,527	188,600	-	**-**
8674 Fees In-District Premium/Contrib.	3,723,612	3,001,522	2,350,000	**2,500,000**
8699 Other Local Revenue	46,281	1,331	-	**-**
Total Local Revenue	4,817,372	3,784,193	2,805,000	**2,750,000**
TOTAL REVENUE	4,817,372	3,784,193	2,805,000	**2,750,000**
EXPENDITURES				
2xxx Classified Salaries	117,335	121,589	127,706	**125,202**
3xxx Employee Benefits	63,583	65,490	69,022	**68,656**
Total Personnel Expenses	180,918	187,079	196,728	**193,858**
4xxx Books and Supplies	-	-	1,000	**500**
5xxx Services & Operating Exp.	1,912,214	6,164,089	3,425,172	**7,590,187**
6xxx Sites, Buildings, Equipment	-	-	-	**-**
73xx Other Outgo/Indirect Costs	-	-	-	**-**
Total Non-Personnel Items	1,912,214	6,164,089	3,426,172	**7,590,687**
TOTAL EXPENDITURES	2,093,133	6,351,167	3,622,900	**7,784,545**
OTHER SOURCES/USES				
7619 Interfund Transfers Out	10,000,000	-	-	**-**
8919 Interfund Transfers In	-	-	500,000	**5,000,000**
Total Net Other Sources/Uses	(10,000,000)	-	500,000	**5,000,000**
TOTAL EXPENDITURES AND OTHER	12,093,133	6,351,167	3,122,900	**2,784,545**
NET INCREASE/(DECREASE) IN FUND	(7,275,760)	(2,566,975)	(317,900)	**(34,545)**
ENDING BALANCE				
9790 Unappropriated	3,124,274	557,299	239,399	**204,854**
Total Ending Fund Balance	$ 3,124,274	$ 557,299	$ 239,399	**$ 204,854**



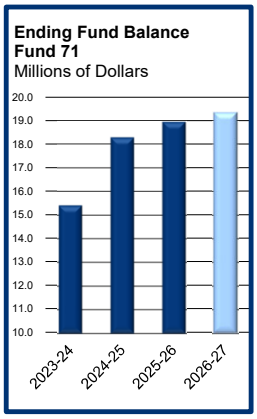
SELF-INSURANCE (70) - FUND SUMMARY

	Year ended June 30			
	2023-24 Actuals	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Budget
BEGINNING BALANCE	$ 87,088	$ 151,338	$ 125,847	**$ 87,657**
REVENUE				
8660 Interest	2,860	3,185	1,825	**1,500**
8662 Net Changes in Investments	453	690	-	**-**
8674 Fees In-District Premium/Contrib.	200,000	100,000	170,000	**170,000**
8699 Other Local Revenue	-	-	-	**-**
Total Local Revenue	203,313	103,875	171,825	**171,500**
TOTAL REVENUE	203,313	103,875	171,825	**171,500**
EXPENDITURES				
4xxx Books and Supplies	-	-	-	**-**
5xxx Services & Operating Exp.	139,062	129,366	210,015	**140,020**
6xxx Sites, Buildings, Equipment	-	-	-	**-**
7xxx Other Outgo/Interfund Support	-	-	-	**-**
Total Non-Personnel Items	139,062	129,366	210,015	**140,020**
TOTAL EXPENDITURES	139,062	129,366	210,015	**140,020**
OTHER SOURCES/USES				
7619 Interfund Transfers Out	-	-	-	**-**
8919 Interfund Transfers In	-	-	-	**-**
Total Net Other Sources/Uses	-	-	-	**-**
TOTAL EXPENDITURES AND OTHER	139,062	129,366	210,015	**140,020**
NET INCREASE/(DECREASE) IN FUND	64,250	(25,492)	(38,190)	**31,480**
ENDING BALANCE				
9790 Unappropriated	151,338	125,847	87,657	**119,137**
Total Ending Fund Balance	$ 151,338	$ 125,847	$ 87,657	**$ 119,137**



RETIREE BENEFIT (71) - FUND SUMMARY

	Year ended June 30			
	2023-24 Actuals	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Budget
BEGINNING BALANCE	$ 2,964,404	$ 15,404,000	$ 18,269,999	**$ 18,927,999**
REVENUE				
8660 Interest	26,355	342,100	415,000	**415,000**
8662 Net Changes in Investments	344	108,488		
8674 Fees In-District Premium/Contrib.	1,212,895	2,415,412	243,000	**-**
8699 Other Local Revenue	-	-	-	**-**
Total Local Revenue	1,239,595	2,866,000	658,000	**415,000**
TOTAL REVENUE	1,239,595	2,866,000	658,000	**415,000**
OTHER SOURCES/USES				
7619 Interfund Transfers Out	-	-	-	**-**
8919 Interfund Transfers In	11,200,000	-	-	**-**
Total Net Other Sources/Uses	11,200,000	-	-	**-**
TOTAL EXPENDITURES AND OTHER	(11,200,000)	-	-	**-**
NET INCREASE/(DECREASE) IN FUND	12,439,595	2,866,000	658,000	**415,000**
ENDING BALANCE				
9790 Unappropriated	15,404,000	18,269,999	18,927,999	**19,342,999**
Total Ending Fund Balance	$ 15,404,000	$ 18,269,999	$ 18,927,999	**$ 19,342,999**



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. By June 30, 2025, the agreement was paid in full.

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, 2025, the principal balance outstanding was $61,529,355. Unamortized premium on issuance on June 30, 2025 was $171,290.

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, 2025, the principal balance outstanding was $140,806,981. Unamortized premium at June 30, 2025 was $355,147.

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, 2025, the principal balance outstanding of the General Obligation Refunding Bonds, Series 2017 was $102,069,317 and unamortized premium on issuance and deferred charge on refunding were $2,106,290 and $6,499,341, respectively.

2005 General Obligation Bonds, Series 2017

In August 2017, the District issued $28,130,000 of the Newport-Mesa Unified School District, 2005 General Obligation Bonds, Series 2017. The bonds were issued as current interest bonds. The bonds have a final maturity date of August 1, 2039, with interest rates ranging from 2.0 to 5.0%. Proceeds from sale of bonds will used to finance specific construction, repair, and improvement projects approved by the voter of the District held on November 8, 2005. At June 30, 2025, the principal balance outstanding of the 2005 General Obligation Bonds, Series 2017 was $27,070,000 and unamortized premium on issuance was $1,014,756.

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, 2025, the principal balance outstanding of the General Obligation Refunding Bonds, Series 2020 was $10,050,000 and unamortized premium on issuance was $711,164.

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

Adams Elementary School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0132011027	4301	INSTRUCTIONAL SUPPLIES	$ 15,257	$ 20,562	Classroom Supplies (Student Materials, Music Supplies)
0132011027	4350	GENERAL SUPPLIES	1,463	-	
0132011027	4401	EQUIPMENT-NEW (NON-CAPITAL)	5,135	-	
0132011027	5850	OTHER LICENSES	-	571	Movie License (Swank)
0132011027	5865	MISC OUTSIDE VENDOR	250	250	Duplications (FedEx)
GRADES K-6/INSTR			22,105	21,383	
0132051027	4201	LIBRARY BOOKS	7,103	7,500	Library Books
0132051027	4350	GENERAL SUPPLIES	500	500	Library Supplies (Labels, Book Tape)
GRADES K-6/INSTR LIBR, MEDIA, & TECH			7,603	8,000	
0132091027	4350	GENERAL SUPPLIES	836	1,000	Supplies (Office, Administration)
0132091027	5299	TAXABLE MILEAGE-CERTIFICATED	4,000	4,000	Mileage Stipend - Principal, AP
0132091027	5611	EQUIPMENT RENTAL	425	425	Water Cooler Rental (Culligan)
0132091027	5620	CONTRACT SERVICES	578	600	Laminator Service Agreement
0132091027	5714	POSTAGE-Warehouse/JE only	273	300	School Business Communication
0132091027	5909	COMMUNICATION STIPEND-CERT	1,200	1,200	Communication Stipend - Principal, AP
GRADES K-6/SCHOOL ADMIN			7,312	7,525	
0132171027	4356	HEALTH SUPPLIES	322	342	Health Supplies ($1 per student)
GRADES K-6/HEALTH SERVICES			322	342	
0132011029	1191	SUBSTITUTE TEACHER EXCUSED	4,725	1,925	PIC, PD, IEP days - (11 days @ $175)
0132011029	3XXX	BENEFITS	1,021	419	Benefits
SUPPLEMENTAL STAFFING/INSTR			5,746	2,344	
UNRESTRICTED RESOURCE UNITS			**$ 43,088**	**$ 39,594**	
0132011920	5712	BUS TRANS-NMUSD	5,000	4,214	Transportation
0132011920	5822	ADMISSIONS	8,720	8,695	Field Trip Admissions
GRADES K-6/FIELD TRIPS/INSTR			13,720	12,909	
TOTAL FIELD TRIPS			**$ 13,720**	**$ 12,909**	
0132011925	5712	BUS TRANS-NMUSD	3,509	3,000	Transportation
0132011925	5822	ADMISSIONS	17,431	17,480	Science Camp Admissions
GRADE K-6/SCIENCE CAMP/INSTR			20,940	20,480	
TOTAL SCIENCE CAMP			**$ 20,940**	**$ 20,480**	
SITE 32 - ADAMS Total			**$ 77,748**	**$ 72,983**	

Andersen Elementary School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0159011027	4301	INSTRUCTIONAL SUPPLIES	$ 25,972	$ 27,859	Classroom Supplies (Student Materials)
0159011027	4350	GENERAL SUPPLIES	550	-	
0159011027	4401	EQUIPMENT-NEW (NON-CAPITAL)	1,550	-	
0159011027	5620	CONTRACT SERVICES	560	580	Repair Services
0159011027	5865	MISC OUTSIDE VENDOR	660	2,000	Duplications (FedEx, OCDE)
GRADES K-6/INSTR			29,292	30,439	
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	279	200	Office Supplies
0159091027	5299	TAXABLE MILEAGE-CERTIFICATED	2,000	2,000	Mileage Stipend - Principal
0159091027	5611	EQUIPMENT RENTAL	528	530	Water Cooler Rental (Culligan)
0159091027	5714	POSTAGE-Warehouse/JE only	271	250	Summer Mailers, SART letters
0159091027	5909	COMMUNICATION STIPEND-CERT	600	600	Communication Stipend - Principal
GRADES K-6/SCHOOL ADMIN			3,678	3,580	
0159171027	4356	HEALTH SUPPLIES	353	365	Health Supplies ($1 per student)
GRADES K-6/HEALTH SERVICES			353	365	
0159011029	1191	SUBSTITUTE TEACHER EXCUSED	175	-	
0159011029	3XXX	BENEFITS	40	-	
SUPPLEMENTAL STAFFING/INSTR			215	-	
UNRESTRICTED RESOURCE UNITS			**$ 36,838**	**$ 37,684**	
0159011920	5712	BUS TRANS-NMUSD	5,302	4,830	Transportation
0159011920	5713	CHARTER BUS SERVICE	1,198	-	Transportation - Charter Bus
0159011920	5822	ADMISSIONS	8,145	10,085	Field Trip Admissions
GRADES K-6/FIELD TRIPS/INSTR			14,645	14,915	
TOTAL FIELD TRIPS			**$ 14,645**	**$ 14,915**	
0159011925	5712	BUS TRANS-NMUSD	3,509	3,000	Transportation
0159011925	5822	ADMISSIONS	20,191	22,540	Science Camp Admissions
GRADE K-6/SCIENCE CAMP/INSTR			23,700	25,540	
TOTAL SCIENCE CAMP			**$ 23,700**	**$ 25,540**	
SITE 59 - ANDERSEN Total			**$ 75,183**	**$ 78,139**	

California Elementary School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0136011027	4301	INSTRUCTIONAL SUPPLIES	$ 15,343	$ 24,726	Copy paper, classroom supplies, testing supplies
0136011027	4350	GENERAL SUPPLIES	9,035	-	PBIS Incentives, Cougar Bucks
0136011027	5850	OTHER LICENSES	550	575	Movie License (Swank)
0136011027	5865	MISC OUTSIDE VENDOR	400	-	Duplications (FedEx)
GRADES K-6/INSTR			25,328	25,301	
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	2,991	500	Administrative Office Supplies
0136091027	5299	TAXABLE MILEAGE-CERTIFICATED	2,000	2,000	Mileage Stipend - Principal
0136091027	5611	EQUIPMENT RENTAL	479	500	Water Cooler Rental (Culligan)
0136091027	5714	POSTAGE-Warehouse/JE only	275	285	Summer Mailer
0136091027	5909	COMMUNICATION STIPEND-CERT	600	600	Communication Stipend - Principal
GRADES K-6/SCHOOL ADMIN			6,345	3,885	
0136171027	4356	HEALTH SUPPLIES	373	383	Health Supplies ($1 per student)
GRADES K-6/HEALTH SERVICES			373	383	
0136011029	1180	EXTRA DUTY TEACHER	887	1,027	20 Hours (Summer - 4 Teachers 5 hours each)
0136011029	1191	SUBSTITUTE TEACHER - EXCUSED	175	2,800	16 Subs Days
0136011029	3XXX	BENEFITS	216	820	Benefits
SUPPLEMENTAL STAFFING/INSTR			1,278	4,647	
0136091029	2488	EXTRA DUTY CLERICAL	1,166	1,264	School Office Assistant - 40 Hours (Summer)
0136091029	3XXX	BENEFITS	413	441	Benefits
SUPPLEMENTAL STAFFING/SA			1,579	1,705	
UNRESTRICTED RESOURCE UNITS			**$ 40,203**	**$ 41,221**	
0136011920	5712	BUS TRANS-NMUSD	5,000	4,788	Transportation
0136011920	5822	ADMISSIONS	10,215	9,930	Field Trip Admissions
GRADES K-6/FIELD TRIPS/INSTR			15,215	14,718	
TOTAL FIELD TRIPS			**$ 15,215**	**$ 14,718**	
0136011925	5712	BUS TRANS-NMUSD	3,282	3,000	Transportation
0136011925	5822	ADMISSIONS	24,098	17,480	Science Camp Admissions
GRADE K-6/SCIENCE CAMP/INSTR			27,380	20,480	
TOTAL SCIENCE CAMP			**$ 27,380**	**$ 20,480**	
SITE 36 - CALIFORNIA Total			**$ 82,798**	**$ 76,419**	

College Park Elementary School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0138011027	4301	INSTRUCTIONAL SUPPLIES	$ 18,988	$ 24,162	Supplies for Students
0138011027	4350	GENERAL SUPPLIES	3,800	-	Classroom Supplies, copier, staples
0138011027	5210	TRAVEL AND CONFERENCE	200	-	GATE Conference
0138011027	5712	BUS TRANS-NMUSD	500	-	Track Meet Buses
0138011027	5850	OTHER LICENSES	587	600	Movie Licenses (Swank)
0138011027	5865	MISC OUTSIDE VENDOR	1,000	1,000	Duplications (FedEx & OCDE)
GRADES K-6/INSTR			25,075	25,762	
0138051027	4201	LIBRARY BOOKS	9,900	7,300	Library book allocation ($4,800 English + $2,500 Mandarin)
0138051027	4350	GENERAL SUPPLIES	1,250	1,000	Library supplies allocation ($500 English + $500 Mandarin)
GRADES K-6/INSTR LIBR, MEDIA, & TECH			11,150	8,300	
0138091027	4325	REFRESHMENTS-NOT C CATERG	600	800	Parent and staff meetings
0138091027	4350	GENERAL SUPPLIES	3,997	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	343	350	Water Cooler Rental (Culligan)
0138091027	5714	POSTAGE-Warehouse/JE only	600	500	Summer mailing - Parent communication
0138091027	5760	CAMPUS CATERING	1,000	1,000	Light Refreshments (Staff meetings)
0138091027	5901	POSTAGE	250	-	Stamps
0138091027	5909	COMMUNICATION STIPEND-CERT	600	600	Communication Stipend - Principal
GRADES K-6/SCHOOL ADMIN			9,390	9,250	
0138171027	4356	HEALTH SUPPLIES	473	489	Health Supplies ($1 per student)
GRADES K-6/HEALTH SERVICES			473	489	
0138011029	1180	EXTRA DUTY CERT	3,500	2,598	After School Tutoring (50 hrs.)
0138011029	1191	SUBSTITUTE TEACHER EXCUSED	-	2,625	15 Sub days
0138011029	3XXX	BENEFITS	756	1,098	Benefits
SUPPLEMENTAL STAFFING/INSTR			4,256	6,321	
0138091029	2420	SUBSTITUTE TEACHER EXCUSED	2,315	2,238	Extra Office Support Before School Starts - 80 hrs.
0138091029	3XXX	BENEFITS	838	789	Benefits
SUPPLEMENTAL STAFFING/SUPPORT			3,153	3,027	
UNRESTRICTED RESOURCE UNITS			**$ 53,497**	**$ 53,149**	
0138011920	5712	BUS TRANS-NMUSD	5,000	6,258	Transportation
0138011920	5822	ADMISSIONS	13,330	13,265	Field Trip Admissions
GRADES K-6/FIELD TRIPS/INSTR			18,330	19,523	
TOTAL FIELD TRIPS			**$ 18,330**	**$ 19,523**	
0138011925	5712	BUS TRANS-NMUSD	3,000	3,000	Transportation
0138011925	5822	ADMISSIONS	26,680	24,840	Science Camp Admissions
GRADE K-6/SCIENCE CAMP/INSTR			29,680	27,840	
TOTAL SCIENCE CAMP			**$ 29,680**	**$ 27,840**	
SITE 38 - COLLEGE PARK Total			**$ 101,507**	**$ 100,512**	

Davis Magnet Elementary School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0139011027	4301	INSTRUCTIONAL SUPPLIES	$ 20,235	$ 26,171	K-6 Supplies ($17 per Student): $500 Hourly Teachers Support, Stores Orders, Student Agendas
0139011027	4350	GENERAL SUPPLIES	14,245	-	
0139011027	4401	EQUIP-NEW NON CAPITALIZED	-	6,749	Soccer Goal Replacement
0139011027	5865	MISC OUTSIDE VENDOR	3,500	5,500	Duplications (OCDE, FedEx)
GRADES K-6/INSTR			37,980	38,420	
0139051027	4201	LIBRARY BOOKS	3,183	2,800	Library Books
0139051027	4350	GENERAL SUPPLIES	500	500	Library Supplies
GRADES K-6/INSTR LIBR, MEDIA, & TECH			3,683	3,300	
0139091027	4350	GENERAL SUPPLIES	1,000	3,500	Office Supplies, Raptor Badges
0139091027	5299	TAXABLE MILEAGE-CERTIFICATED	2,000	2,000	Mileage Stipend - Principal
0139091027	5611	EQUIPMENT RENTAL	459	475	Water Cooler Rental (Culligan)
0139091027	5714	POSTAGE-Warehouse/JE only	311	400	Registration Letters
0139091027	5760	CAMPUS CATERING	4,000	3,000	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			8,370	9,975	
0139171027	4356	HEALTH SUPPLIES	570	548	Health Supplies ($1 per student)
GRADES K-6/HEALTH SERVICES			570	548	
0139011029	1191	SUBSTITUTE TEACHER EXCUSED	3,850	6,475	Planning (34 days), Science Camp (3 days)
0139011029	3XXX	BENEFITS	831	1,409	Benefits
SUPPLEMENTAL STAFFING/INSTR			4,681	7,884	
UNRESTRICTED RESOURCE UNITS			**$ 55,284**	**$ 60,127**	
0139011920	5712	BUS TRANS-NMUSD	5,000	7,630	Transportation
0139011920	5822	ADMISSIONS	16,460	16,075	Field Trip Admissions
GRADES K-6/FIELD TRIPS/INSTR			21,460	23,705	
TOTAL FIELD TRIPS			**$ 21,460**	**$ 23,705**	
0139011925	5712	BUS TRANS-NMUSD	3,000	3,000	Transportation
0139011925	5822	ADMISSIONS	39,560	37,720	Science Camp Admissions
GRADE K-6/SCIENCE CAMP/INSTR			42,560	40,720	
TOTAL SCIENCE CAMP			**$ 42,560**	**$ 40,720**	
SITE 39 - DAVIS Total			**$ 119,304**	**$ 124,552**	

Eastbluff Elementary School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0158011027	4301	INSTRUCTIONAL SUPPLIES	$ 21,506	$ 21,014	Classroom Supplies
0158011027	4350	GENERAL SUPPLIES	2,619	-	
0158011027	5850	OTHER LICENSES	563	592	Movie Licenses (Swank)
GRADES K-6/INSTR			24,688	21,606	
0158051027	4201	LIBRARY BOOKS	2,821	2,800	Library Books
0158051027	4350	GENERAL SUPPLIES	648	500	Library Supplies
GRADES K-6/INSTR LIBR, MEDIA, & TECH			3,469	3,300	
0158091027	4325	REFRESHMENTS- NOT C CATERG	126	-	Staff Development Refreshments
0158091027	4350	GENERAL SUPPLIES	3,788	2,700	Office Supplies
0158091027	5299	TAXABLE MILEAGE-CERTIFICATED	2,000	2,000	Mileage Stipend - Principal
0158091027	5611	EQUIPMENT RENTAL	429	430	Water Cooler Rental (Culligan)
0158091027	5714	POSTAGE-Warehouse/JE only	244	300	Back to School Postcards
0158091027	5760	CAMPUS CATERING	1,343	1,500	Light Refreshments (Meetings)
0158091027	5865	MISC OUTSIDE VENDOR	153	200	Duplications (OCDE, FedEx)
0158091027	5909	COMMUNICATION STIPEND-CERT	600	600	Communication Stipend - Principal
GRADES K-6/SCHOOL ADMIN			8,683	7,730	
0158171027	4356	HEALTH SUPPLIES	365	346	Health Supplies ($1 per student)
GRADES K-6/HEALTH SERVICES			365	346	
0158011029	1191	SUB TEACHER EXCUSED	3,238	2,625	15 Sub Days
0158011029	3XXX	BENEFITS	494	571	Benefits
SUPPLEMENTAL STAFFING/INSTR			3,732	3,196	
UNRESTRICTED RESOURCE UNITS			**$ 40,937**	**$ 36,178**	
0158011920	5712	BUS TRANS-NMUSD	5,000	4,410	Transportation
0158011920	5822	ADMISSIONS	10,100	9,345	Field Trip Admissions
GRADES K-6/FIELD TRIPS/INSTR			15,100	13,755	
TOTAL FIELD TRIPS			**$ 15,100**	**$ 13,755**	
0158011925	5713	CHARTER BUS SERVICE	3,509	3,000	Transportation
0158011925	5822	ADMISSIONS	22,491	23,920	Science Camp Admissions
GRADE K-6/SCIENCE CAMP/INSTR			26,000	26,920	
TOTAL SCIENCE CAMP			**$ 26,000**	**$ 26,920**	
SITE 58 - EASTBLUFF Total			**$ 82,037**	**$ 76,853**	

Harbor View Elementary School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0140011027	4301	INSTRUCTIONAL SUPPLIES	$ 15,218	$ 21,483	Classroom Supplies and Instructional Materials
0140011027	4350	GENERAL SUPPLIES	6,920	-	
0140011027	4401	EQUIP-NEW NON CAPITAL	-	6,749	Soccer Goal Replacement
0140011027	5210	TRAVEL AND CONFERENCE	833	1,000	Annual OC CUE and GATE Conference
GRADES K-6/INSTR			22,971	29,232	
0140051027	4201	LIBRARY BOOKS	3,077	2,800	Library Books
0140051027	4350	GENERAL SUPPLIES	500	500	Library Supplies
GRADES K-6/INSTR LIBR, MEDIA, & TECH			3,577	3,300	
0140091027	4325	REFRESHMENTS-NOT C CATERG	390	400	Staff Development Refreshments
0140091027	4350	GENERAL SUPPLIES	4,000	7,000	Office Supplies (Southwest)
0140091027	5299	TAXABLE MILEAGE-CERTIFICATED	3,000	3,000	Mileage Stipend - Principal & AP
0140091027	5611	EQUIPMENT RENTAL	433	300	Water Cooler Rental (Culligan)
0140091027	5714	POSTAGE-Warehouse/JE only	285	275	Mailing Parent Information
0140091027	5760	CAMPUS CATERING	125	125	Staff Development Refreshments
0140091027	5909	COMMUNICATION STIPEND-CERT	900	900	Communication Stipend - Principal & AP
GRADES K-6/SCHOOL ADMIN			9,133	12,000	
0140171027	4356	HEALTH SUPPLIES	344	369	Health Supplies ($1 per student)
GRADES K-6/HEALTH SERVICES			344	369	
0140011029	1191	SUBSTITUTE TEACHER EXCUSED	875	875	5 Release Days
0140011029	3XXX	BENEFITS	187	190	Benefits
SUPPLEMENTAL STAFFING/INSTR			1,062	1,065	
UNRESTRICTED RESOURCE UNITS			**$ 37,087**	**$ 45,966**	
0140011920	5712	BUS TRANS-NMUSD	5,000	4,802	Transportation
0140011920	5822	ADMISSIONS	9,090	9,955	Field Trip Admissions
GRADES K-6/FIELD TRIPS/INSTR			14,090	14,757	
TOTAL FIELD TRIPS			**$ 14,090**	**$ 14,757**	
0140011925	5712	BUS TRANS-NMUSD	3,000	3,000	Transportation
0140011925	5822	ADMISSIONS	19,780	20,700	Science Camp Admissions
GRADE K-6/SCIENCE CAMP/INSTR			22,780	23,700	
TOTAL SCIENCE CAMP			**$ 22,780**	**$ 23,700**	
SITE 40 - HARBOR VIEW Total			**$ 73,957**	**$ 84,423**	

Kaiser Elementary School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0141011027	4301	INSTRUCTIONAL SUPPLIES	$ 23,996	$ 47,957	Classroom Supplies (30 Teachers)
0141011027	4350	GENERAL SUPPLIES	20,015	-	Schoolwide Supplies
0141011027	4401	EQUIPMENT-NEW (NON-CAPITAL)	606	-	
0141011027	5210	TRAVEL AND CONFERENCE	600	600	GATE Conference Registration Fee
0141011027	5850	OTHER LICENSES	600	600	Movie License (Swank)
0141011027	5865	MISC OUTSIDE VENDOR	1,000	1,000	Duplications (FedEx, OCDE)
GRADES K-6/INSTR			46,817	50,157	
0141051027	4201	LIBRARY BOOKS	3,674	2,800	Library Books ($2,800 Allocation)
0141051027	4350	GENERAL SUPPLIES	1,500	500	Library Supplies ($500 Allocation)
GRADES K-6/INSTR LIBR, MEDIA, & TECH			5,174	3,300	
0141091027	4325	REFRESHMENTS-NOT C CATERG	360	300	Light Refreshments for Meetings
0141091027	4350	GENERAL SUPPLIES	2,013	3,000	Office Supplies
0141091027	5299	TAXABLE MILEAGE-CERTIFICATED	3,583	3,000	Mileage Stipend - Principal & AP
0141091027	5611	EQUIPMENT RENTAL	522	550	Water Cooler Rental (Culligan)
0141091027	5714	POSTAGE-Warehouse/JE only	517	500	Summer Mailings
0141091027	5760	CAMPUS CATERING	2,262	900	Oranges for Jog-a-thon
0141091027	5909	COMMUNICATION STIPEND-CERT	1,075	900	Communication Stipend - Principal & AP
GRADES K-6/SCHOOL ADMIN			10,332	9,150	
0141171027	4356	HEALTH SUPPLIES	1,500	704	Health Supplies ($1 per student), additional support
GRADES K-6/HEALTH SERVICES			1,500	704	
0141011029	1191	SUBSTITUTE TEACHER EXCUSED	2,625	3,850	Sub Days (15)
0141011029	3XXX	BENEFITS	567	825	Benefits
SUPPLEMENTAL STAFFING/INSTR			3,192	4,675	
UNRESTRICTED RESOURCE UNITS			**$ 67,015**	**$ 67,986**	
0141011920	5712	BUS TRANS-NMUSD	8,353	9,856	Transportation
0141011920	5713	CHARTER BUS SERVICE	1,407	-	
0141011920	5822	ADMISSIONS	16,320	21,820	Field Trip Admissions
GRADES K-6/FIELD TRIPS/INSTR			26,080	31,676	
TOTAL FIELD TRIPS			**$ 26,080**	**$ 31,676**	
0141011925	5712	BUS TRANS-NMUSD	-	3,000	Transportation
0141011925	5713	CHARTER BUS SERVICE	5,264	-	
0141011925	5822	ADMISSIONS	65,816	59,340	Science Camp Admissions
GRADE K-6/SCIENCE CAMP/INSTR			71,080	62,340	
TOTAL SCIENCE CAMP			**$ 71,080**	**$ 62,340**	
SITE 41 - KAISER Total			**$ 164,175**	**$ 162,002**	

Killybrooke Elementary School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0142011027	4301	INSTRUCTIONAL SUPPLIES	$ 7,100	$ 24,321	Pencils, Crayon, Scissors, Glue, etc.
0142011027	4350	GENERAL SUPPLIES	17,896	-	
0142011027	5210	TRAVEL AND CONFERENCE	500	-	
0142011027	5865	MISC OUTSIDE VENDOR	4,052	4,000	Duplications (OCDE, FedEx)
GRADES K-6/INSTR			29,548	28,321	
0142051027	4201	LIBRARY BOOKS	4,800	4,800	Library Books
0142051027	4350	GENERAL SUPPLIES	500	500	Library Supplies
GRADES K-6/INSTR LIBR, MEDIA, & TECH			5,300	5,300	
0142091027	4325	REFRESHMENTS-NOT C CATERG	600	600	Hospitality - Meetings
0142091027	4350	GENERAL SUPPLIES	2,500	2,500	Envelopes, Paper, Pens, etc.
0142091027	5299	TAXABLE MILEAGE-CERTIFICATED	2,000	2,000	Mileage Stipend - Principal
0142091027	5611	EQUIPMENT RENTAL	507	520	Water Cooler Rental (Culligan)
0142091027	5714	POSTAGE-Warehouse/JE only	400	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			7,207	7,220	
0142171027	4356	HEALTH SUPPLIES	473	444	Health Supplies ($1 per student)
GRADES K-6/HEALTH SERVICES			473	444	
0142011029	1191	SUB TEACHER EXCUSED	3,850	3,675	PD and Collaboration Time (22 days $175 rate)
0142011029	2910	STUDENT SUPERVISION ASST	922	435	Training and Additional Duties
0142011029	3XXX	BENEFITS	1,172	843	Benefits
SUPPLEMENTAL STAFFING/INSTR			5,944	4,953	
UNRESTRICTED RESOURCE UNITS			**$ 48,472**	**$ 46,238**	
0142011920	5712	BUS TRANS-NMUSD	5,000	5,670	Transportation
0142011920	5822	ADMISSIONS	12,905	11,845	Field Trip Admissions
GRADES K-6/FIELD TRIPS/INSTR			17,905	17,515	
TOTAL FIELD TRIPS			**$ 17,905**	**$ 17,515**	
0142011925	5712	BUS TRANS-NMUSD	-	3,000	Transportation
0142011925	5713	CHARTER BUS SERVICE	6,489	-	
0142011925	5822	ADMISSIONS	19,511	28,520	Science Camp Admissions
GRADE K-6/SCIENCE CAMP/INSTR			26,000	31,520	
TOTAL SCIENCE CAMP			**$ 26,000**	**$ 31,520**	
SITE 42 - KILLYBROOKE Total			**$ 92,377**	**$ 95,273**	

Lincoln Elementary School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0143011027	4301	INSTRUCTIONAL SUPPLIES	$ 6,940	$ 21,225	Classroom Supplies
0143011027	4350	GENERAL SUPPLIES	12,923	-	Paper, Office/Playground Supplies
0143011027	5210	TRAVEL AND CONFERENCE	-	1,000	Conferences (GATE, PAL, PBIS)
0143011027	5850	OTHER LICENSES	648	680	Movie Licenses (Swank)
0143011027	5865	MISC OUTSIDE VENDOR	1,000	1,000	Duplications (OCDE, FedEx)
GRADES K-6/INSTR			21,511	23,905	
0143051027	4201	LIBRARY BOOKS	3,800	3,800	Library Books ($3,800 Allocation)
0143051027	4350	GENERAL SUPPLIES	1,030	1,000	Library Supplies ($1,000 Allocation)
GRADES K-6/INSTR LIBR, MEDIA, & TECH			4,830	4,800	
0143091027	4325	REFRESHMENTS-NOT C CATERG	1,111	-	Office Supplies
0143091027	4350	GENERAL SUPPLIES	1,607	2,164	Office Supplies
0143091027	5299	TAXABLE MILEAGE-CERTIFICATED	4,000	4,000	Mileage Stipend - Principal, AP
0143091027	5611	EQUIPMENT RENTAL	491	501	Water Cooler Rental (Culligan)
0143091027	5714	POSTAGE-Warehouse/JE only	256	280	Summer Mailers
0143091027	5760	CAMPUS CATERING	2,000	1,500	Onsite trainings, lounge supplies
0143091027	5909	COMMUNICATION STIPEND-CERT	1,200	1,200	Communication Stipend - Principal, AP
GRADES K-6/SCHOOL ADMIN			10,665	9,645	
0143171027	4356	HEALTH SUPPLIES	336	369	Health Supplies ($1 per student)
GRADES K-6/HEALTH SERVICES			336	369	
0143011029	1191	SUBSTITUTE TEACHER EXCUSED	88	1,050	Sub Days (15)
0143011029	3XXX	BENEFITS	3	225	Benefits
SUPPLEMENTAL STAFFING/INSTR			91	1,275	
UNRESTRICTED RESOURCE UNITS			**$ 37,342**	**$ 38,719**	
0143011920	5712	BUS TRANS-NMUSD	5,000	4,676	Field Trip Transportation
0143011920	5810	CONSULTANTS	555	-	
0143011920	5822	ADMISSIONS	8,950	9,820	Field Trip Admissions
GRADES K-6/FIELD TRIPS/INSTR			14,505	14,496	
TOTAL FIELD TRIPS			**$ 14,505**	**$ 14,496**	
0143011925	5712	BUS TRANS-NMUSD	3,000	3,000	Science Camp Transportation
0143011925	5822	ADMISSIONS	24,840	22,080	Science Camp Admissions
GRADE K-6/SCIENCE CAMP/INSTR			27,840	25,080	
TOTAL SCIENCE CAMP			**$ 27,840**	**$ 25,080**	
SITE 43 - LINCOLN Total			**$ 79,687**	**$ 78,295**	

Mariners Elementary School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0144011027	4301	INSTRUCTIONAL SUPPLIES	$ 29,019	$ 38,063	Teacher Class Allowance Instructional Items
0144011027	4401	EQUIP-NEW NON CAPITALIZED	11,294	-	
0144011027	5620	CONTRACT SERVICES	1,265	-	
0144011027	5850	OTHER LICENSES	571	570	Swank Yearly Movie License
0144011027	5865	MISC OUTSIDE VENDOR	600	600	Duplications (OCDE, FedEx)
GRADES K-6/INSTR			42,749	39,233	
0144091027	4325	REFRESHMENTS-NOT C CATERG	81	800	Open PO Southwest for Office Supplies
0144091027	4350	GENERAL SUPPLIES	5,500	4,500	Open PO Southwest for Office Supplies
0144091027	5299	TAXABLE MILEAGE-CERTIFICATED	5,833	4,000	Mileage Stipend - Principal, AP
0144091027	5611	EQUIPMENT RENTAL	1,233	1,233	Water Cooler Rental (Culligan)
0144091027	5714	POSTAGE-Warehouse/JE only	425	500	Summer Mailer Parent Communication
0144091027	5760	CAMPUS CATERING	68	-	Staff and Parent Meetings
0144091027	5909	COMMUNICATION STIPEND-CERT	1,750	1,200	Communication Stipend - Principal, AP
GRADES K-6/SCHOOL ADMIN			14,890	12,233	
0144171027	4356	HEALTH SUPPLIES	574	600	Health Supplies ($1 per student)
GRADES K-6/HEALTH SERVICES			574	600	
0144091029	1191	EXTRA DUTY TEACHER	3,676	4,200	Teacher Release (MTSS Data Days)
0144011029	3XXX	BENEFITS	531	915	Benefits
SUPPLEMENTAL STAFFING/INSTR			4,207	5,115	
UNRESTRICTED RESOURCE UNITS			**$ 62,420**	**$ 57,181**	
0144011920	5712	BUS TRANS-NMUSD	5,000	7,868	Transportation
0144011920	5822	ADMISSIONS	15,945	16,620	Field Trip Admissions
GRADES K-6/FIELD TRIPS/INSTR			20,945	24,488	
TOTAL FIELD TRIPS			**$ 20,945**	**$ 24,488**	
0144011925	5712	BUS TRANS-NMUSD	-	3,000	Transportation
0144011925	5713	CHARTER BUS SERVICE	5,700	-	
0144011925	5822	ADMISSIONS	28,580	46,920	Science Camp Admissions
GRADE K-6/SCIENCE CAMP/INSTR			34,280	49,920	
TOTAL SCIENCE CAMP			**$ 34,280**	**$ 49,920**	
SITE 44 - MARINERS Total			**$ 117,645**	**$ 131,589**	

Newport Coast Elementary School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0146011027	4301	INSTRUCTIONAL SUPPLIES	$ 19,102	$ 19,987	Instructional Supplies (PE, Playground, Science, Music)
0146011027	4350	GENERAL SUPPLIES	1,872	-	Classroom Supplies (Paper, Laminator Supplies)
0146011027	5210	TRAVEL AND CONFERENCE	500	500	GATE Conference
0146011027	5620	CONTRACT SERVICES	500	-	Riso/Laminator Service
0146011027	5712	BUS TRANS-NMUSD	1,500	2,000	Class Act Concerts, Battle of the Books
0146011027	5865	MISC OUTSIDE VENDOR	600	500	Duplications (FedEx, OCDE)
0146011027	5866	LICENSE or SOFTWARE FEES	4,000	-	IXL License
GRADES K-6/INSTR			28,074	22,987	
0146051027	4201	LIBRARY BOOKS	2,800	2,800	Library Books
0146051027	4350	GENERAL SUPPLIES	500	500	Library Supplies
GRADES K-6/INSTR LIBR, MEDIA, & TECH			3,300	3,300	
0146091027	4325	REFRESHMENTS-NOT C CATERG	200	200	Refreshments for Staff Meetings
0146091027	4350	GENERAL SUPPLIES	1,050	7,000	Office Supplies (Southwest School Supply)
0146091027	4361	CUSTODIAL SUPPLIES	150	-	
0146091027	5205	MILEAGE	-	100	Mileage (Office Staff)
0146091027	5299	TAXABLE MILEAGE-CERTIFICATED	2,000	2,000	Mileage Stipend - Principal
0146091027	5611	EQUIPMENT RENTAL	350	400	Water Cooler Rental (Culligan)
0146091027	5714	POSTAGE-Warehouse/JE only	850	1,000	Mailings (Registration Packets)
0146091027	5760	CAMPUS CATERING	500	500	August PD for Certificated Staff
0146091027	5901	POSTAGE	146	234	School Mailings
0146091027	5909	COMMUNICATION STIPEND-CERT	600	600	Communication Stipend - Principal
GRADES K-6/SCHOOL ADMIN			5,846	12,034	
0146171027	4356	HEALTH SUPPLIES	429	403	Health Supplies ($1 per student)
GRADES K-6/HEALTH SERVICES			429	403	
0146011029	1191	SUBSTITUTE TEACHER EXCUSED	1,750	1,750	Observations, Evaluations, State and GATE Testing (10 days @ $175)
0146011029	3XXX	BENEFITS	374	381	Benefits
SUPPLEMENTAL STAFFING/INSTR			2,124	2,131	
UNRESTRICTED RESOURCE UNITS			**$ 39,773**	**$ 40,855**	
0146011920	5712	BUS TRANS-NMUSD	5,000	5,320	Transportation
0146011920	5822	ADMISSIONS	11,840	11,160	Field Trip Admissions
GRADES K-6/FIELD TRIPS/INSTR			16,840	16,480	
TOTAL FIELD TRIPS			**$ 16,840**	**$ 16,480**	
0146011925	5712	BUS TRANS-NMUSD	3,000	3,000	Transportation
0146011925	5822	ADMISSIONS	22,540	31,280	Science Camp Admissions
GRADE K-6/SCIENCE CAMP/INSTR			25,540	34,280	
TOTAL SCIENCE CAMP			**$ 25,540**	**$ 34,280**	
SITE 46 - NEWPORT COAST Total			**$ 82,153**	**$ 91,615**	

Newport Elementary School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0148011027	4301	INSTRUCTIONAL SUPPLIES	$ 14,452	$ 20,605	Pencils, Crayons, Notebooks, Glue
0148011027	4350	GENERAL SUPPLIES	3,590	-	Copy Paper, Laminate, Copier Supplies
0148011027	5210	TRAVEL AND CONFERENCE	400	-	
0148011027	5714	POSTAGE-Warehouse/JE only	10	-	
0148011027	5810	CONSULTANT	-	4,000	Building Thinking Classrooms
0148011027	5850	OTHER LICENSES	572	572	Movie Licenses (Swank)
0148011027	5865	MISC OUTSIDE VENDOR	3,287	1,000	Duplications (FedEx, OCDE)
GRADES K-6/INSTR			22,311	26,177	
0148051027	4201	LIBRARY BOOKS	4,800	4,800	Library Books
0148051027	4350	GENERAL SUPPLIES	500	500	Library Supplies
GRADES K-6/INSTR LIBR, MEDIA, & TECH			5,300	5,300	
0148091027	4325	REFRESHMENTS-NOT C CATERG	600	600	Light Refreshments for PD days
0148091027	4350	GENERAL SUPPLIES	2,420	2,835	Office Supplies
0148091027	5299	TAXABLE MILEAGE-CERTIFICATED	2,000	2,000	Mileage Stipend - Principal
0148091027	5714	POSTAGE-Warehouse/JE only	241	100	Summer Mailings
0148091027	5760	CAMPUS CATERING	180	-	
0148091027	5865	MISC OUTSIDE VENDOR	94	-	
0148091027	5909	COMMUNICATION STIPEND-CERT	600	600	Communication Stipend - Principal
GRADES K-6/SCHOOL ADMIN			6,135	6,135	
0148171027	4356	HEALTH SUPPLIES	339	339	Health Supplies ($1 per student)
GRADES K-6/HEALTH SERVICES			339	339	
0148011029	1191	SUBSTITUTE TEACHER EXCUSED	1,050	1,050	Release Time for Collaboration (6 days)
0148011029	3XXX	BENEFITS	226	237	Benefits
SUPPLEMENTAL STAFFING/INSTR			1,276	1,287	
UNRESTRICTED RESOURCE UNITS			**$ 35,361**	**$ 39,238**	
0148011920	5712	BUS TRANS-NMUSD	4,296	4,340	Transportation
0148011920	5713	CHARTER BUS SERVICE	704	-	
0148011920	5822	ADMISSIONS	9,295	9,080	Field Trip Admissions
GRADES K-6/FIELD TRIPS/INSTR			14,295	13,420	
TOTAL FIELD TRIPS			**$ 14,295**	**$ 13,420**	
0148011925	5713	CHARTER BUS SERVICE	3,358	2,315	Transportation
0148011925	5822	ADMISSIONS	20,342	20,925	Science Camp Admissions
GRADE K-6/SCIENCE CAMP/INSTR			23,700	23,240	
TOTAL SCIENCE CAMP			**$ 23,700**	**$ 23,240**	
SITE 48 - NEWPORT EL Total			**$ 73,356**	**$ 75,898**	

Newport Heights Elementary School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0149011027	4301	INSTRUCTIONAL SUPPLIES	$ 14,917	$ 32,674	Classroom Teaching Supplies (crayons, pencils, construction paper, Art Masters supplies, etc.)
0149011027	4350	GENERAL SUPPLIES	11,833	-	
0149011027	4401	EQUIPMENT-NEW (NON-CAPITAL)	2,898	-	
0149011027	5620	CONTRACT SERVICES	870	-	
0149011027	5714		466	-	
0149011027	5850	OTHER LICENSES	633	665	Movie Licenses (Swank)
0149011027	5865	MISC OUTSIDE VENDOR	4,000	4,000	Duplications (FedEx, OCDE)
0149011027	5901	POSTAGE	160	200	Flat Stanley Mailings
GRADES K-6/INSTR			35,777	37,539	
0149051027	4201	LIBRARY BOOKS	2,800	2,900	Library Books
0149051027	4350	GENERAL SUPPLIES	500	500	Library Supplies
GRADES K-6/INSTR LIBR, MEDIA, & TECH			3,300	3,400	
0149091027	4325	REFRESHMENTS-NOT C CATERG	700	400	Light Refreshments - Welcome Back Appreciation
0149091027	4350	GENERAL SUPPLIES	3,229	3,843	Office Supplies
0149091027	5299	TAXABLE MILEAGE-CERTIFICATED	2,000	2,000	Mileage Stipend - Principal
0149091027	5620	CONTRACT SERVICES	546	-	
0149091027	5714	POSTAGE-Warehouse/JE only	600	600	Registration Mailers
0149091027	5760	CAMPUS CATERING	900	200	Supplies for Staff Lounge
0149091027	5909	COMMUNICATION STIPEND-CERT	600	600	Communication Stipend - Principal
GRADES K-6/SCHOOL ADMIN			8,575	7,643	
0149111027	5210	TRAVEL AND CONFERENCE	800	400	Counselor Trainings
GRADES K-6/GUID & COUNS			800	400	
0149171027	4356	HEALTH SUPPLIES	502	507	Health Supplies ($1 per student)
GRADES K-6/HEALTH SERVICES			502	507	
0149011029	1191	SUBSTITUTE TEACHER EXCUSED	-	350	Release Time for Collaboration (2 days)
0149011029	3XXX	BENEFITS	-	76	Benefits
SUPPLEMENTAL STAFFING/INSTR			-	426	
UNRESTRICTED RESOURCE UNITS			**$ 48,954**	**$ 49,915**	
0149011920	5712	BUS TRANS-NMUSD	-	6,482	Transportation
0149011920	5713	CHARTER BUS SERVICE	5,000	-	
0149011920	5822	ADMISSIONS	13,655	13,515	Field Trip Admissions
GRADES K-6/FIELD TRIPS/INSTR			18,655	19,997	
TOTAL FIELD TRIPS			**$ 18,655**	**$ 19,997**	
0149011925	5712	BUS TRANS-NMUSD	-	3,000	Transportation
0149011925	5713	CHARTER BUS SERVICE	7,118	-	
0149011925	5822	ADMISSIONS	27,622	29,900	Science Camp Admissions
GRADE K-6/SCIENCE CAMP/INSTR			34,740	32,900	
TOTAL SCIENCE CAMP			**$ 34,740**	**$ 32,900**	
SITE 49 - NEWPORT HEIGHTS Total			**$ 102,349**	**$ 102,812**	

Paularino Elementary School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0150011027	4301	INSTRUCTIONAL SUPPLIES	$ 12,389	$ 29,545	Teaching Supplies
0150011027	4350	GENERAL SUPPLIES	10,295	-	Paper, Laminate, Classroom Supplies
0150011027	4401	EQUIPMENT-NEW (NON-CAPITAL)	-	6,749	Soccer Goal Replacement
0150011027	5210	TRAVEL AND CONFERENCE	-	-	Gate Conference
0150011027	5865	MISC OUTSIDE VENDOR	500	-	Duplications (FedEx, OCDE)
GRADES K-6/INSTR			23,184	36,294	
0150051027	4201	LIBRARY BOOKS	4,800	4,800	Library Books
0150051027	4350	GENERAL SUPPLIES	500	500	Library Supplies
GRADES K-6/INSTR LIBR, MEDIA, & TECH			5,300	5,300	
0150091027	4350	GENERAL SUPPLIES	5,000	2,000	Office Supplies, Toner, Paper
0150091027	5299	TAXABLE MILEAGE-CERTIFICATED	2,000	2,000	Mileage Stipend - Principal
0150091027	5611	EQUIPMENT RENTAL	738	-	Water Cooler Rental (Culligan)
0150091027	5714	POSTAGE-Warehouse/JE only	300	-	Summer Mailer
0150091027	5760	CAMPUS CATERING	1,000	1,000	Light Refreshments for Meetings
0150091027	5901	POSTAGE	25	-	
0150091027	5909	COMMUNICATION STIPEND-CERT	600	600	Communication Stipend - Principal
GRADES K-6/SCHOOL ADMIN			9,663	5,600	
0150171027	4356	HEALTH SUPPLIES	371	369	Health Supplies ($1 per student)
GRADES K-6/HEALTH SERVICES			371	369	
0150011029	1180	EXTRA DUTY TEACHER	562	-	Kindergarten Assessment
0150011029	1191	SUBSTITUTE TEACHER - EXCUSED	173	-	
0150011029	3XXX	BENEFITS	156	-	Benefits
SUPPLEMENTAL STAFFING/INSTR			891	-	
UNRESTRICTED RESOURCE UNITS			**$ 39,409**	**$ 47,563**	
0150011920	5712	BUS TRANS-NMUSD	5,000	4,802	Field Trip Transportation
0150011920	5822	ADMISSIONS	9,920	9,915	Field Trip Admissions
GRADES K-6/FIELD TRIPS/INSTR			14,920	14,717	
TOTAL FIELD TRIPS			**$ 14,920**	**$ 14,717**	
0150011925	5713	CHARTER BUS SERVICE	3,509	3,000	Science Camp Transportation
0150011925	5822	ADMISSIONS	17,891	23,920	Science Camp Admissions
GRADE K-6/SCIENCE CAMP/INSTR			21,400	26,920	
TOTAL SCIENCE CAMP			**$ 21,400**	**$ 26,920**	
SITE 50 - PAULARINO Total			**$ 75,729**	**$ 89,200**	

Pomona Elementary School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0151011027	4301	INSTRUCTIONAL SUPPLIES	$ 11,421	$ 12,594	Classroom Supplies to Support Instruction
0151011027	4309	COMPUTER SUPPLIES (<500.)	-	-	
0151011027	4350	GENERAL SUPPLIES	1,900	-	
0151011027	5714	POSTAGE-Warehouse/JE only	121	-	
0151011027	5850	OTHER LICENSES	578	578	Movie Licenses (Swank)
0151011027	5865	MISC OUTSIDE VENDOR	-	200	Duplications (FedEx, OCDE)
0151011027	5866	LICENSE or SOFTWARE FEES	400	400	FUN HUB
GRADES K-6/INSTR			14,420	13,772	
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	
0151071027	4356	HEALTH SUPPLIES	100	-	
GRADES K-6/OTHER INSTR			100	-	
0151091027	4350	GENERAL SUPPLIES	490	500	Administrative Supplies
0151091027	5299	TAXABLE MILEAGE-CERTIFICATED	2,000	2,000	Mileage Stipend - Principal
0151091027	5611	EQUIPMENT RENTAL	430	429	Water Cooler Rental (Culligan)
0151091027	5714	POSTAGE-Warehouse/JE only	200	200	Summer Mailing
0151091027	5865	MISC OUTSIDE VENDOR	200	-	
0151091027	5909	COMMUNICATION STIPEND-CERT	600	600	Communication Stipend - Principal
GRADES K-6/SCHOOL ADMIN			3,920	3,729	
0151171027	4356	HEALTH SUPPLIES	200	178	Health Supplies ($1 per student)
GRADES K-6/HEALTH SERVICES			200	178	
0151011029	2140	INSTR ASST	401	-	
0151011029	2141	INSTR ASST BILINGUAL	359	-	
0151011029	3XXX	BENEFITS	265	-	
SUPPLEMENTAL STAFFING/INSTR			1,025	-	
UNRESTRICTED RESOURCE UNITS			**$ 24,865**	**$ 22,979**	
0151011920	5712	BUS TRANS-NMUSD	5,000	1,834	Field Trip Transportation
0151011920	5822	ADMISSIONS	4,025	3,275	Field Trip Admissions
GRADES K-6/FIELD TRIPS/INSTR			9,025	5,109	
TOTAL FIELD TRIPS			**$ 9,025**	**$ 5,109**	
SITE 51 - POMONA Total			**$ 33,890**	**$ 28,088**	

Rea Elementary School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0152011027	4301	INSTRUCTIONAL SUPPLIES	$ 18,124	$ 30,427	Classroom Supplies
0152011027	4350	GENERAL SUPPLIES	8,775	-	
0152011027	5210	TRAVEL AND CONFERENCE	-	-	
0152011027	5865	MISC OUTSIDE VENDOR	1,500	-	
0152011027	5866	LICENSE or SOFTWARE FEES	-	-	
GRADES K-6/INSTR			28,399	30,427	
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	4325	REFRESHMENTS-NOT C CATERG	-	800	
0152091027	4350	GENERAL SUPPLIES	2,333	2,000	Office Supplies
0152091027	5299	TAXABLE MILEAGE-CERTIFICATED	2,000	2,000	Mileage Stipend - Principal
0152091027	5611	EQUIPMENT RENTAL	429	429	Water Cooler Rental (Culligan)
0152091027	5714	POSTAGE-Warehouse/JE only	314	300	Mailings (Registration, etc.)
0152091027	5760	CAMPUS CATERING	676	-	
0152091027	5909	COMMUNICATION STIPEND-CERT	600	600	Communication Stipend - Principal
GRADES K-6/SCHOOL ADMIN			6,352	6,129	
0152171027	4356	HEALTH SUPPLIES	410	402	Health Supplies ($1 per student)
GRADES K-6/HEALTH SERVICES			410	402	
0152011029	1191	SUB TEACHER EXCUSED	350	-	
0152011029	2130	INSTRUCTIONAL AIDE	461	-	
0152011029	2140	INSTRUCTIONAL ASSISTANT	610	-	
0152011029	2141	INSTRUCTIONAL ASSIST BILLINGUAL	185	-	
0152011029	2910	STUDENT SUPERVISION ASST	423	-	
0152011029	3XXX	BENEFITS	556	-	
SUPPLEMENTAL STAFFING/INSTR			2,585	-	
UNRESTRICTED RESOURCE UNITS			**$ 43,046**	**$ 42,258**	
0152001920	5712	BUS TRANS-NMUSD	7,512	5,628	Transportation
0152011920	5713	CHARTER BUS SERVICE	1,746	-	
0152011920	5822	ADMISSIONS	8,442	12,400	Field Trip Admissions
GRADES K-6/FIELD TRIPS/INSTR			17,700	18,028	
TOTAL FIELD TRIPS			**$ 17,700**	**$ 18,028**	
0152011925	5712	BUS TRANS-NMUSD	3,000	3,000	Transportation
0152011925	5822	ADMISSIONS	40,020	35,420	Science Camp Admissions
GRADE K-6/SCIENCE CAMP/INSTR			43,020	38,420	
TOTAL SCIENCE CAMP			**$ 43,020**	**$ 38,420**	
SITE 52 - REA Total			**$ 103,766**	**$ 98,706**	

Sonora Elementary School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0153011027	4301	INSTRUCTIONAL SUPPLIES	$ 16,362	$ 14,753	Student Supplies (Music, Art, etc.)
0153011027	4350	GENERAL SUPPLIES	3,905	-	
0153011027	4355	COPIER SUPPLIES	250	250	Staples, Ink, & Masters for Copier
0153011027	5865	MISC OUTSIDE VENDOR	995	1,000	Duplications (FedEx, OCDE)
GRADES K-6/INSTR			21,512	16,003	
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	1,062	1,000	Office Supplies
0153091027	5299	TAXABLE MILEAGE-CERTIFICATED	2,000	2,000	Mileage Stipend - Principal
0153091027	5611	EQUIPMENT RENTAL	435	440	Water Cooler Rental (Culligan)
0153091027	5714	POSTAGE-Warehouse/JE only	220	250	Summer Mailings
0153091027	5760	CAMPUS CATERING	4,022	4,000	Refreshments (Meetings, Staff Inservice)
0153091027	5901	POSTAGE	109	140	Parent Communications (Stamps)
0153091027	5909	COMMUNICATION STIPEND-CERT	600	600	Communication Stipend - Principal
GRADES K-6/SCHOOL ADMIN			8,448	8,430	
0153171027	4356	HEALTH SUPPLIES	367	348	Health Supplies ($1 per student)
GRADES K-6/HEALTH SERVICES			367	348	
0153011029	1180	EXTRA DUTY TEACHER	931	-	Kindergarten assessments before school
0153011029	1191	SUBSTITUTE TEACHER EXCUSED	1,050	4,375	Facilitated planning, Eval meetings, PD (25 days)
0153011029	3XXX	BENEFITS	432	937	Benefits
SUPPLEMENTAL STAFFING/INSTR			2,413	5,312	
0153091029	2488	EXTRA DUTY CLERICAL	1,234	1,942	Office Assistant during Registration
0153091029	3XXX	BENEFITS	439	685	Benefits
SUPPLEMENTAL STAFFING/SA			1,673	2,627	
UNRESTRICTED RESOURCE UNITS			**$ 38,040**	**$ 38,020**	
0153011920	5712	BUS TRANS-NMUSD	5,000	4,424	Transportation
0153011920	5822	ADMISSIONS	10,345	9,290	Field Trip Admissions
GRADES K-6/FIELD TRIPS/INSTR			15,345	13,714	
TOTAL FIELD TRIPS			**$ 15,345**	**$ 13,714**	
0153011925	5712	BUS TRANS-NMUSD	3,000	3,000	Transportation
0153011925	5822	ADMISSIONS	24,840	23,000	Science Camp Admissions
GRADE K-6/SCIENCE CAMP/INSTR			27,840	26,000	
TOTAL SCIENCE CAMP			**$ 27,840**	**$ 26,000**	
SITE 53 - SONORA Total			**$ 81,225**	**$ 77,734**	

Victoria Elementary School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0154011027	4202	OTHER BOOKS	$ 800	$ 800	PD Summer Books
0154011027	4301	INSTRUCTIONAL SUPPLIES	16,740	15,869	Classroom Supplies
0154011027	4350	GENERAL SUPPLIES	2,681	-	
0154011027	5712	BUS TRANS-NMUSD	1,500	1,500	Field Trip transportation, Class Act
0154011027	5850	OTHER LICENSES	519	519	Movie Licenses (Swank)
0154011027	5865	MISC OUTSIDE VENDOR	500	800	Duplications (FedEx, OCDE)
GRADES K-6/INSTR			22,740	19,488	
0154051027	4201	LIBRARY BOOKS	4,774	4,800	Library Books
0154051027	4350	GENERAL SUPPLIES	526	500	Library Supplies
GRADES K-6/INSTR LIBR, MEDIA, & TECH			5,300	5,300	
0154091027	4325	REFRESHMENTS-NOT C CATERG	300	300	Water and coffee for parent & VIP's stakeholders/staff
0154091027	4350	GENERAL SUPPLIES	650	650	Office Supplies (SCF/Principal)
0154091027	5299	TAXABLE MILEAGE-CERTIFICATED	2,000	2,000	Mileage Stipend - Principal
0154091027	5611	EQUIPMENT RENTAL	500	479	Water Cooler Rental (Culligan)
0154091027	5714	POSTAGE-Warehouse/JE only	318	300	Parent communications (enrollment, attendance)
0154091027	5760	CAMPUS CATERING	607	2,774	Light Refreshments (Staff PD, 6th Grade Promotion)
0154091027	5909	COMMUNICATION STIPEND-CERT	600	600	Communication Stipend - Principal
GRADES K-6/SCHOOL ADMIN			4,975	7,103	
0154171027	4356	HEALTH SUPPLIES	301	284	Health Supplies ($1 per student)
GRADES K-6/HEALTH SERVICES			301	284	
0154011029	1191	SUBSTITUTE TEACHER EXCUSED	175	-	
0154011029	3XXX	BENEFITS	39	-	
SUPPLEMENTAL STAFFING/INSTR			214	-	
UNRESTRICTED RESOURCE UNITS			**$ 33,530**	**$ 32,175**	
0154011920	5712	BUS TRANS-NMUSD	5,000	3,626	Transportation
0154011920	5822	ADMISSIONS	8,175	7,635	Field Trip Admissions
GRADES K-6/FIELD TRIPS/INSTR			13,175	11,261	
TOTAL FIELD TRIPS			**$ 13,175**	**$ 11,261**	
0154011925	5713	CHARTER BUS SERVICE	3,358	3,000	Transportation
0154011925	5822	ADMISSIONS	18,502	14,260	Science Camp Admissions
GRADE K-6/SCIENCE CAMP/INSTR			21,860	17,260	
TOTAL SCIENCE CAMP			**$ 21,860**	**$ 17,260**	
SITE 54 - VICTORIA Total			**$ 68,565**	**$ 60,696**	

Whittier Elementary School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0155011027	4301	INSTRUCTIONAL SUPPLIES	$ 14,099	$ 19,932	Supplies for 24 classrooms
0155011027	4350	GENERAL SUPPLIES	9,715	-	Paper, Lamination Supplies, rolls for poster maker
0155011027	4401	EQUIPMENT-NEW (NON-CAPITAL)	4,730	-	
0155011027	5810	CONSULTANTS	999	2,700	California Weekly Explorer (4th, 5th, 6th)
0155011027	5865	MISC OUTSIDE VENDOR	1,158	3,000	Duplications (FedEx, OCDE)
GRADES K-6/INSTR			30,701	25,632	
0155051027	4201	LIBRARY BOOKS	7,444	7,300	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			8,444	8,300	
0155091027	4325	REFRESHMENTS-NOT C CATERG	300	300	Light refreshments for staff meetings
0155091027	4350	GENERAL SUPPLIES	5,386	5,000	Office supplies, attendance incentives
0155091027	4401	EQUIPMENT-NEW (NON-CAPITAL)	756	-	
0155091027	5299	TAXABLE MILEAGE-CERTIFICATED	2,000	2,000	Mileage Stipend - Principal
0155091027	5611	EQUIPMENT RENTAL	-	400	Water Cooler Rental (Culligan)
0155091027	5714	POSTAGE-Warehouse/JE only	350	300	School Mailers
0155091027	5760	CAMPUS CATERING	800	300	Light refreshments for staff meetings
0155091027	5865	MISC OUTSIDE VENDOR	1,442	2,000	Duplications (FedEx, OCDE)
0155091027	5909	COMMUNICATION STIPEND-CERT	600	600	Communication Stipend - Principal
GRADES K-6/SCHOOL ADMIN			11,634	10,900	
0155171027	4356	HEALTH SUPPLIES	454	439	Health Supplies ($1 per student)
GRADES K-6/HEALTH SERVICES			454	439	
0155011029	1191	SUBSTITUTE TEACHER EXCUSED	525	1,750	Sub Teachers ($175 per day, 10 days)
0155011029	2910	STUDENT SUPERVISION ASSISTANTS	-	723	Support additional student needs (35 hrs.)
0155011029	3XXX	BENEFITS	116	392	Benefits
SUPPLEMENTAL STAFFING/INSTR			641	2,865	
0155091029	2420	GENERAL ADMIN CLSFD	733	528	Additional coverage for enrollment
0155091029	3XXX	BENEFITS	261	186	Benefits
SUPPLEMENTAL STAFFING/SCH ADMIN			994	714	
UNRESTRICTED RESOURCE UNITS			**$ 52,868**	**$ 48,850**	
0155011920	5712	BUS TRANS-NMUSD	5,000	5,810	Transportation
0155011920	5822	ADMISSIONS	12,700	12,365	Field Trip Admissions
GRADES K-6/FIELD TRIPS/INSTR			17,700	18,175	
TOTAL FIELD TRIPS			**$ 17,700**	**$ 18,175**	
0155011925	5713	CHARTER BUS SERVICE	7,018	3,000	Transportation
0155011925	5822	ADMISSIONS	24,502	34,960	Science Camp Admissions
GRADE K-6/SCIENCE CAMP/INSTR			31,520	37,960	
TOTAL SCIENCE CAMP			**$ 31,520**	**$ 37,960**	
SITE 55 - WHITTIER Total			**$ 102,088**	**$ 104,985**	

Wilson Elementary School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0156011027	4301	INSTRUCTIONAL SUPPLIES	$ 10,801	$ 19,263	Teacher Supplies
0156011027	4350	GENERAL SUPPLIES	3,699	-	Copier Paper, Laminate
0156011027	5620	CONTRACT SERVICES	651	700	Laminator Maintenance (Acco)
0156011027	5850	OTHER LICENSES	640	650	Movie Licenses (Swank)
0156011027	5865	MISC OUTSIDE VENDOR	4,000	2,500	Duplications (FedEx, OCDE)
GRADES K-6/INSTR			19,791	23,113	
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	1,197	500	Light Refreshments (Staff Meetings, Events)
0156091027	4350	GENERAL SUPPLIES	4,669	1,000	Administrative Office Supplies
0156091027	5299	TAXABLE MILEAGE-CERTIFICATED	2,000	2,000	Mileage Stipend - Principal
0156091027	5601	RENTAL EXPENSE	500	-	Rental Chairs (Bakers)
0156091027	5611	EQUIPMENT RENTAL	848	900	Water Cooler Rental (Culligan)
0156091027	5714	POSTAGE-Warehouse/JE only	50	100	Mass Mailings
0156091027	5760	CAMPUS CATERING	300	300	Light Refreshments (Staff Meetings)
0156091027	5909	COMMUNICATION STIPEND-CERT	600	600	Communications Stipend - Principal
GRADES K-6/SCHOOL ADMIN			10,164	5,400	
0156171027	4356	HEALTH SUPPLIES	346	304	Health Supplies ($1 per student)
GRADES K-6/HEALTH SERVICES			346	304	
0156091029	1180	EXTRA DUTY TEACHER	263	-	
0156091029	3XXX	BENEFITS	40	-	
SUPPLEMENTAL STAFFING/SCH ADMIN			303	-	
UNRESTRICTED RESOURCE UNITS			**$ 40,404**	**$ 34,117**	
0156011920	5712	BUS TRANS-NMUSD	5,243	3,920	Transportation
0156011920	5822	ADMISSIONS	8,832	8,330	Field Trip Admissions
GRADES K-6/FIELD TRIPS/INSTR			14,075	12,250	
TOTAL FIELD TRIPS			**$ 14,075**	**$ 12,250**	
0156011925	5712	BUS TRANS-NMUSD	2,069	3,000	Transportation
0156011925	5822	ADMISSIONS	23,471	19,320	Science Camp Admissions
GRADE K-6/SCIENCE CAMP/INSTR			25,540	22,320	
TOTAL SCIENCE CAMP			**$ 25,540**	**$ 22,320**	
SITE 56 - WILSON Total			**$ 80,019**	**$ 68,687**	

Ensign Intermediate School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0168091018	4330	GRADUATION SUPPLIES	$ 1,500	$ 1,500	Cap and Gown Allocation
0168091018	5865	MISC OUTSIDE VENDOR	1,000	1,000	Programs, Certificates
GRADES 7-12/GRADUATION			2,500	2,500	
TOTAL GRADUATION SUPPORT			**$ 2,500**	**$ 2,500**	
0168011022	5712	BUS TRANS-NMUSD	3,000	3,000	Transportation
MUSEUM OF TOLERANCE/INSTR			3,000	3,000	
TOTAL MUSEUM OF TOLERANCE			**$ 3,000**	**$ 3,000**	
0168011025	4301	INSTRUCTIONAL SUPPLIES	3,409	-	
0168011025	4399	CONTINGENCY	500	7,000	Contingency
0168011025	5620	CONTRACT SERVICES	1,584	-	
0168011025	5866	LICENSE or SOFTWARE FEES	1,507	-	
FINE ARTS/INSTR			7,000	7,000	
TOTAL FINE ARTS			**$ 7,000**	**$ 7,000**	
0168011026	4301	INSTRUCTIONAL SUPPLIES	11,257	-	
0168011026	4399	CONTINGENCY BUDGET	-	18,000	Contingency
0168011026	5301	DUES AND MEMEBERSHIPS	5,301	-	
ATHLETIC SUPPORT/INSTR			16,558	18,000	
TOTAL ATHLETIC SUPPORT			**$ 16,558**	**$ 18,000**	
0168011028	4301	INSTRUCTIONAL SUPPLIES	12,553	22,608	Teaching Supplies (Southwest)
0168011028	4350	GENERAL SUPPLIES	1,740	-	
0168011028	5210	TRAVEL AND CONFERENCE	-	600	Teacher Conferences
0168011028	5620	CONTRACT SERVICES	-	400	Laminator Service (Western Graphix)
0168011028	5712	BUS TRANS-NMUSD	2,170	2,200	Transportation (7th Grade Tour, Afterschool Dance)
0168011028	5865	MISC OUTSIDE VENDOR	15,478	12,000	Duplications (OCDE, FedEx)
0168011028	5866	LICENSE or SOFTWARE FEES	7,583	3,000	Listen Wise, Quizzez, Brainpop
0168011028	5901	POSTAGE	-	-	Stamps for Student Mailings
GRADES 7-12/INSTR			39,524	40,808	
0168091028	4325	REFRESHMENTS-NOT C CATERG	76	200	Refreshments for Collaboration
0168091028	4350	GENERAL SUPPLIES	3,188	3,500	Office Supplies, Versa Standing Desk
0168091028	4355	COPIER SUPPLIES	5,629	6,600	Copier Paper
0168091028	4401	EQUIPMENT-NEW (NON-CAPITAL)	596	-	
0168091028	5210	TRAVEL AND CONFERENCE	928	1,000	Conferences for Administration (ASBWorks, etc..)
0168091028	5299	TAXABLE MILEAGE-CERTIFICATED	6,213	7,715	Mileage Stipend Principal / AP
0168091028	5611	EQUIPMENT RENTAL	304	350	Water Cooler Rental (Culligan)
0168091028	5714	POSTAGE-Warehouse/JE only	769	1,050	Community Mailings
0168091028	5760	CAMPUS CATERING	6,308	5,500	Collaboration Meeting Refreshments
0168091028	5901	POSTAGE	136	-	
0168091028	5909	COMMUNICATION STIPEND-CERT	1,864	2,314	Communications Stipend Principal / AP
GRADES 7-12/SCHOOL ADMIN			26,011	28,229	
0168171028	4356	HEALTH SUPPLIES	874	878	Health Supplies ($1 per student)
GRADES 7-12/HEALTH SERVICES			874	878	
0168011029	1180	EXTRA DUTY TEACHER	1,926	3,636	Summer/School Culture/PLT
0168011029	1181	OTHER SUBSTITUTE	1,130	1,077	Subs for Period Coverage
0168011029	1191	SUBSTITUTE TEACHER EXCUSED	9,188	6,125	Collaboration or Field Trip Subs (35 days)
0168011029	3XXX	BENEFITS	2,049	2,310	Benefits
SUPPLEMENTAL STAFFING/INSTR			14,293	13,148	
0168091029	2488	EXTRA DUTY-CLERICAL	415	250	Extra Duty Clerical - 9 hrs.
0168091029	3XXX	BENEFITS	99	84	Benefits
SUPPLEMENTAL STAFFING/SCHOOL ADMIN			514	334	
0168481029	2288	EXTRA DUTY CLASS SUPPORT	139	241	Campus Safety Facilitator - 5 hrs.
0168481029	3XXX	BENEFITS	12	21	Benefits
SUPPLEMENTAL STAFFING/SECURITY			151	262	
0168011031	1110	REGULAR TEACHER	163,730	-	
0168011031	3XXX	BENEFITS	68,932	-	
0168011031	4301	INSTRUCTIONAL SUPPLIES	500	1,000	CTE Supplies
0168011031	5866	LICENSE or SOFTWARE FEES	500	-	
7-12 CTE/INSTR			233,662	1,000	
UNRESTRICTED RESOURCE UNITS			**$ 314,364**	**$ 84,063**	
SITE 68 ENSIGN Total			**$ 343,422**	**$ 114,563**	

TeWinkle Middle School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0172091018	4330	GRADUATION SUPPLIES	$ 1,300	$ 1,800	Cap and Gown Allocation
0172091018	5601	RENTAL EXPENSE	1,200	1,200	Canopy Rentals, Plants
GRADES 7-12/GRADUATION			2,500	3,000	
TOTAL GRADUATION SUPPORT			**$ 2,500**	**$ 3,000**	
0172011022	1191	SUBSTITUTE TEACHER EXCUSED	1,050	700	Subs to Cover Class for Field Trip
0172011022	3XXX	BENEFITS	226	152	Benefits
0172011022	5712	BUS TRANS-NMUSD	1,724	2,148	Transportation
MUSEUM OF TOLERANCE/INSTR			3,000	3,000	
TOTAL MUSEUM OF TOLERANCE			**$ 3,000**	**$ 3,000**	
0172021025	4301	INSTRUCTIONAL SUPPLIES	7,000	4,000	Art supplies, sheet music, instruments
0172021025	4399	CONTINGENCY	-	1,750	Contingency
0172021025	5866	LICENSE or SOFTWARE FEES	-	1,250	The Art of Education
FINE ARTS/INSTR ARTS			7,000	7,000	
TOTAL FINE ARTS			**$ 7,000**	**$ 7,000**	
0172011026	4350	GENERAL SUPPLIES	7,298	6,000	Track & Cross County (uniforms, athletic supplies)
0172011026	4401	EQUIP-NEW NON CAP	3,959	5,000	Soccer Goals
0172011026	5301	DUES AND MEMEBERSHIPS	3,323	3,500	League Fees
0172011026	5620	CONTRACT SERVICES	3,420	3,500	League Referees
ATHLETIC SUPPORT/INSTR			18,000	6,000	
TOTAL ATHLETIC SUPPORT			**$ 18,000**	**$ 6,000**	
0172011028	4301	INSTRUCTIONAL SUPPLIES	9,177	8,011	Copier paper, Southwest supplies, classroom supplies
0172011028	4325	REFRESHMENTS-NOT C CATERG	3,238	3,500	SBAC / PBIS
0172011028	4350	GENERAL SUPPLIES	1,500	-	
0172011028	5714	POSTAGE-Warehouse/JE only	103	-	
0172011028	5810	CONSULTANTS	350	350	SBAC / PBIS
0172011028	5865	MISC OUTSIDE VENDOR	1,500	1,500	Duplications (OCDE, FedEx)
GRADES 7-12/INSTR			15,868	13,361	
0172091028	4325	REFRESHMENTS-NOT C CATERG	6,200	6,200	Light Refreshments (Staff Training)
0172091028	4350	GENERAL SUPPLIES	7,012	5,676	Southwest Supplies, Kyocera
0172091028	5210	TRAVEL AND CONFERENCE	741	-	ASB Workshop
0172091028	5299	TAXABLE MILEAGE-CERTIFICATED	4,000	4,000	Mileage Stipend - Principal, AP
0172091028	5611	EQUIPMENT RENTAL	479	479	Water Factory/Culligan Water Cooler
0172091028	5620	CONTRACT SERVICES	614	615	Laminator Maintenance (ACCO Brand)
0172091028	5714	POSTAGE-Warehouse/JE only	997	1,200	Parent Communications, Report Cards
0172091028	5865	MISC OUTSIDE VENDOR	1,500	1,500	Duplications (OCDE, FedEx)
0172091028	5909	COMMUNICATION STIPEND-CERT	1,200	700	Communication Stipend - Principal, AP
GRADES 7-12/SCHOOL ADMIN			22,743	20,370	
0172171028	4356	HEALTH SUPPLIES	501	454	Health Supplies ($1 per student)
GRADES 7-12/HEALTH SERVICES			501	454	
0172011029	1180	EXTRA DUTY TEACHER	444	462	Future Trojan Night
0172011029	1191	SUBSTITUTE TEACHER EXCUSED	787	700	Feeder School Visits (4 days)
0172011029	3XXX	BENEFITS	248	2,577	Benefits
SUPPLEMENTAL STAFFING/INSTR			1,479	3,739	
0172021029	1191	SUBSTITUTE TEACHER EXCUSED	438	-	
0172021029	3XXX	BENEFITS	78	-	
SUPPLEMENTAL STAFFING/INSTR ARTS			516	-	
0172051029	1218	EXTRA DUTY SCHOOL LIBRARIAN	504	-	
0172051029	3XXX	BENEFITS	108	-	
SUPPLEMENTAL STAFFING/INSTR LIBR, MEDIA, & TECH			612	-	
0172091029	2488	EXTRA DUTY CLERICAL	1,245	1,966	Support for Summer and Evening Events
0172091029	3XXX	BENEFITS	266	338	Benefits
SUPPLEMENTAL STAFFING/SCHOOL ADMIN			1,511	2,304	
0172481029	2288	EXTRA DUTY CLASS SUPPORT	474	836	Campus Security for Evening Events
0172481029	3XXX	BENEFITS	69	75	Benefits
SUPPLEMENTAL STAFFING/SECURITY			543	911	

TeWinkle Middle School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0172011031	4301	INSTRUCTIONAL SUPPLIES	-	500	Consumables and Supplies for CTE
CTE			-	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	825	825	Language Arts Supplies
LANGUAGE ARTS			825	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	
UNRESTRICTED RESOURCE UNITS			**$ 47,748**	**$ 45,614**	
SITE 72 - TEWINKLE Total			**$ 78,248**	**$ 64,614**	

Corona del Mar High School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0176091018	4330	GRADUATION SUPPLIES	$ 3,755	$ 3,000	Graduation Allocation
0176091018	5601	RENTAL EXPENSE	35,625	30,380	Stage, Greenery, Restrooms, Confetti
0176091018	5810	CONSULTANTS	7,620	7,620	Sound for Promotion/Graduation Ceremonies
0176091018	5865	MISC OUTSIDE VENDOR	-	6,000	Duplications for Promotion/Graduation
GRADES 7-12/GRADUATION			47,000	47,000	
TOTAL GRADUATION SUPPORT			**$ 47,000**	**$ 47,000**	
0176011022	1191	SUBSTITUTE TEACHER EXCUSED	350	-	
0176011022	3XXX	BENEFITS	59	-	
0176011022	4325	REFRESHMENTS-NOT C CATERG	2,000	3,500	Food for Field Trip
0176011022	5712	BUS TRANS-NMUSD	7,800	7,800	Transportation for Museum of Tolerance
0176011022	5713	CHARTER BUS SERVICE	1,806	-	
0176011022	5822	ADMISSIONS	3,885	4,600	Admissions to Museum of Tolerance
MUSEUM OF TOLERANCE/INSTR			15,900	15,900	
TOTAL MUSEUM OF TOLERANCE			**$ 15,900**	**$ 15,900**	
0176021024	4301	INSTRUCTIONAL SUPPLIES	6,350	-	
0176021024	4399	CONTINGENCY BUDGET	289	10,000	Contingency
0176021024	4401	EQUIP-NEW NON CAPITALIZED	3,361	-	
BAND-ORCHESTRA/INSTR ARTS			10,000	10,000	
TOTAL BAND-ORCHESTRA			**$ 10,000**	**$ 10,000**	
0176021025	4301	INSTRUCTIONAL SUPPLIES	18,084	-	
0176021025	4350	GENERAL SUPPLIES	8,459	-	
0176021025	4399	CONTINGENCY BUDGET	457	27,000	Contingency
FINE ARTS/INSTR ARTS			27,000	27,000	
TOTAL FINE ARTS			**$ 27,000**	**$ 27,000**	
0176011026	4301	INSTRUCTIONAL SUPPLIES	56,948	-	
0176011026	4350	GENERAL SUPPLIES	16,110	-	
0176011026	4399	CONTINGENCY BUDGET	25	108,000	Contingency
0176011026	4401	EQUIP-NEW NON CAPITALIZED	14,089	-	
ATHLETIC SUPPORT/INSTR			87,172	108,000	
0176311026	4350	GENERAL SUPPLIES	6,428	-	
0176311026	4401	EQUIP-NEW NON CAPITALIZED	10,619	-	
0176311026	5620	CONTRACT SERVICES	80,099	67,000	Football Safety Gear & Referee Fees
0176311026	5810	CONSULTANTS	170,000	178,000	Newport Orthopedic Institute (NOI)
0176311026	6401	NEW EQUIP - CAPITALIZED	7,911	-	
ATHLETIC SUPPORT/ANCILLARY			275,057	245,000	
TOTAL ATHLETIC SUPPORT			**$ 362,229**	**$ 353,000**	
0176011028	4301	INSTRUCTIONAL SUPPLIES	17,874	30,625	Teacher Supplies (Manipulatives, Compasses, etc.)
0176011028	4350	GENERAL SUPPLIES	9,350	-	
0176011028	4401	EQUIP-NEW NON CAPITALIZED	4,323	3,000	Equipment Updates/Repairs
0176011028	5210	TRAVEL AND CONFERENCE	-	2,300	Professional Conferences for Teachers, All AP, CATE
0176011028	5301	DUES AND MEMBERSHIPS	400	500	Professional Memberships, College Board
0176011028	5712	BUS TRANS-NMUSD	9,416	7,500	Academic Field Trips
0176011028	5713	CHARTER BUS SERVICE	10,078	5,000	Competition, Field Trip Busses
0176011028	5850	OTHER LICENSES	900	900	Movie Licenses (Swank)
0176011028	5865	MISC OUTSIDE VENDOR	42,098	45,000	Duplications (OCDE, FedEx)
0176011028	5866	LICENSE or SOFTWARE FEES	8,485	10,000	Software/Licenses (Jstor, Padlet, etc.)
GRADES 7-12/INSTR			102,924	104,825	

Corona del Mar High School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0176091028	4325	REFRESHMENTS-NOT C CATERG	300	300	General Office Supplies (Pens, Folders, etc.)
0176091028	4350	GENERAL SUPPLIES	20,476	20,000	Campus Supplies
0176091028	5299	TAXABLE MILEAGE-CERTIFICATED	16,250	16,250	Mileage Stipend - Principals & APs
0176091028	5620	CONTRACT SERVICES	1,000	1,000	Service Providers (Audio Service LRC)
0176091028	5714	POSTAGE-Warehouse/JE only	3,000	3,000	Community and Parent Communications
0176091028	5760	CAMPUS CATERING	1,500	2,000	Light Refreshments (Staff Meetings)
0176091028	5865	MISC OUTSIDE VENDOR	6,328	5,000	Duplications (OCDE, FedEx)
0176091028	5901	POSTAGE	500	408	Community and Parent Communications
0176091028	5909	COMMUNICATION STIPEND-CERT	3,000	3,000	Communication Stipend - Principals & APs
GRADES 7-12/SCHOOL ADMIN			52,354	50,958	
0176111028	4350	GENERAL SUPPLIES	2,000	3,500	Office Supplies for Counseling Office
GRADES 7-12/GUIDANCE & COUNSELING			2,000	3,500	
0176171028	4356	HEALTH SUPPLIES	2,108	2,117	Health Supplies ($1 per student)
GRADES 7-12/HEALTH SERVICES			2,108	2,117	
0176011029	1180	EXTRA DUTY TEACHER	9,915	12,321	Adjunct Opportunities for Teachers
0176011029	1181	OTHER SUBSTITUTE	9,776	8,925	Teacher Period Coverage Absences - No Sub Available
0176011029	1191	SUBSTITUTE TEACHER EXCUSED	14,698	9,450	Teacher Attendance at Conferences/Meetings
0176011029	2188	EXTRA DUTY AIDE	54	2,300	Support outside of classroom
0176011029	3XXX	BENEFITS	7,664	4,629	Benefits
SUPPLEMENTAL STAFFING/INSTR			42,107	37,625	
0176021029	1238	EXTRA DUTY COUNSELOR	525	-	
0176021029	3XXX	BENEFITS	112	-	
SUPPLEMENTAL STAFFING/INSTR ARTS			637	-	
0176011031	4301	INSTRUCTIONAL SUPPLIES	1,500	4,000	CTE Classroom Supplies
CTE			1,500	4,000	
0176011040	4301	INSTRUCTIONAL SUPPLIES	2,500	5,000	Math Classroom Supplies
MATH			2,500	5,000	
0176011042	4301	INSTRUCTIONAL SUPPLIES	1,925	3,000	Teaching Supplies for Science Classroom
0176011042	4342	SCIENCE SUPPLIES	6,682	9,000	Science Supplies (Chemicals, Lab Equipment, etc.)
0176011042	5822	ADMISSIONS	393	-	
SCIENCE			9,000	12,000	
0176021050	4301	INSTRUCTIONAL SUPPLIES	3,836	7,000	Teacher Classroom Supplies (Paint, Brushes, Clay, etc.)
0176021050	4325	REFRESHMENTS-NOT C CATERG	664	-	
ARTS & CRAFTS			3,836	7,000	
0176021060	4301	INSTRUCTIONAL SUPPLIES	-	3,000	Teacher Classroom Supplies
0176021060	4350	GENERAL SUPPLIES	2,365	-	
0176021060	5620	CONTRACT SERVICES	1,635	3,000	Instrument Repair
MUSIC			4,000	6,000	
0176011071	4301	INSTRUCTIONAL SUPPLIES	5,620	5,000	Industrial Arts Classroom Supplies
INDUSTRIAL ARTS			5,620	5,000	
0176011081	4301	INSTRUCTIONAL SUPPLIES	2,000	4,000	PE Equipment Supplies
PE/SAFTEY ED			2,000	4,000	
0176011100	4301	INSTRUCTIONAL SUPPLIES	2,500	3,000	Foreign Language Classroom Supplies
FOREIGN LANGUAGE			2,500	3,000	
0176011102	4301	INSTRUCTIONAL SUPPLIES	3,500	4,000	English Classroom Supplies
ENGLISH			3,500	4,000	
0176021105	4301	INSTRUCTIONAL SUPPLIES	-	2,000	Drama Supplies
DRAMA			-	2,000	
0176011121	4301	INSTRUCTIONAL SUPPLIES	2,500	4,000	Social Studies Classroom Supplies
SOCIAL STUDIES			2,500	4,000	
0176051146	4201	LIBRARY BOOKS	1,764	2,000	Library Books
0176051146	4301	INSTRUCTIONAL SUPPLIES	736	500	Library Supplies (Tape, Markers, etc.)
LIBRARY			2,500	2,500	
UNRESTRICTED RESOURCE UNITS			**$ 241,586**	**$ 257,525**	
SITE 76 - CORONA DEL MAR Total			**$ 703,715**	**$ 710,425**	

Costa Mesa High School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0177091018	4330	GRADUATION SUPPLIES	$ 6,288	$ 11,500	Graduation Allocation
0177091018	5620	CONTRACT SERVICES	2,082	$ -	
GRADES 7-12/GRADUATION			8,370	11,500	
TOTAL GRADUATION SUPPORT			**$ 8,370**	**$ 11,500**	
0177011022	4325	REFRESHMENTS-NOT C CATERG	688	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			9,288	11,000	
TOTAL MUSEUM OF TOLERANCE			**$ 9,288**	**$ 11,000**	
0177021024	4301	INSTRUCTIONAL SUPPLIES	4,674	-	
0177021024	4350	GENERAL SUPPLIES	-	-	
0177021024	4399	CONTINGENCY BUDGET	-	25,000	Contingency
0177021024	5620	CONTRACT SERVICES	5,326	-	
BAND-ORCHESTRA/INSTR ARTS			10,000	25,000	
TOTAL BAND-ORCHESTRA			**$ 10,000**	**$ 25,000**	
0177021025	4301	INSTRUCTIONAL SUPPLIES	12,818	-	
0177021025	4399	CONTINGENCY BUDGET	456	27,000	Contingency
0177021025	5712	BUS TRANS-NMUSD	1,336	-	
0177021025	5713	CHARTER BUS SERVICE	8,852	-	
0177021025	5850	OTHER LICENSES	2,640	-	
FINE ARTS SUPPORT/INSTR ARTS			26,102	27,000	
TOTAL FINE ARTS			**$ 26,102**	**$ 27,000**	
0177011026	4399	CONTINGENCY BUDGET	264	108,000	Contingency
0177011026	5301	DUES AND MEMBERSHIPS	10,500	-	
ATHLETIC SUPPORT/INSTR			10,764	108,000	
0177311026	4350	GENERAL SUPPLIES	73,664	-	
0177311026	4401	EQUIP-NEW NON CAPITALIZED	26,101	-	
0177311026	5601	RENTAL EXPENSE	875	-	
0177311026	5620	CONTRACT SERVICES	56,970	67,000	Arbiter (Ref Pay), Football Safety Gear
0177311026	5810	CONSULTANTS	83,000	87,000	Newport Orthopedic Institute
0177311026	6401	EQUIPMENT	4,626	-	
ATHLETIC SUPPORT/ANCILLARY			245,236	154,000	
TOTAL ATHLETIC SUPPORT			**$ 256,000**	**$ 262,000**	
0177011028	4301	INSTRUCTIONAL SUPPLIES	17,000	33,875	Southwest School Supply, Perma Bound
0177011028	4340	TESTS/SCORING	2,000	2,000	PSAT
0177011028	4350	GENERAL SUPPLIES	16,001	-	
0177011028	5210	TRAVEL AND CONFERENCE	3,570	5,000	Professional Development, AP, Canva, WEB
0177011028	5301	DUES AND MEMBERSHIPS	2,200	2,500	NJHS, NHS, MU Alpha, Mock Trial Program Fees
0177011028	5620	CONTRACT SERVICES	1,000	500	Piano Tuning
0177011028	5712	BUS TRANS-NMUSD	13,075	7,500	Field Trips
0177011028	5713	CHARTER BUS SERVICE	3,125	-	
0177011028	5810	CONSULTANTS	10,000	5,000	Institute for Conservation Research & Education
0177011028	5822	ADMISSIONS	1,000	1,000	Riverside Art Admissions
0177011028	5850	OTHER LICENSES	786	800	Movie Licenses (Swank)
0177011028	5865	MISC OUTSIDE VENDOR	8,200	3,000	Duplications (OCDE, FedEx)
0177011028	5866	LICENSE or SOFTWARE FEES	10,500	20,500	Duplications (OCDE, FedEx)
GRADES 7-12/INSTR			88,457	81,675	

Costa Mesa High School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0177091028	4325	REFRESHMENTS-NOT C CATERG	5,000	5,000	Meetings
0177091028	4350	GENERAL SUPPLIES	15,000	14,113	Sheet Protectors, Clip Boards, Binder Dividers
0177091028	5210	TRAVEL AND CONFERENCE	307	2,500	Professional Development WEB, CABE
0177091028	5299	TAXABLE MILEAGE-CERTIFICATED	15,707	16,250	Mileage Stipend - Principals & APs
0177091028	5601	RENTAL EXPENSE	2,286	2,000	Tables for Testing
0177091028	5611	EQUIPMENT RENTAL	3,226	2,100	
0177091028	5714	POSTAGE-Warehouse/JE only	3,926	2,000	Registration, Nurse, Counseling, SAN
0177091028	5760	CAMPUS CATERING	8,000	4,000	Meetings & New Teacher Lunches
0177091028	5865	MISC OUTSIDE VENDOR	41	5,000	Duplications (OCDE, FedEx)
0177091028	5909	COMMUNICATION STIPEND-CERT	2,900	3,000	Communications Stipend - Principals & APs
GRADES 7-12/SCHOOL ADMIN			56,393	55,963	
0177171028	4356	HEALTH SUPPLIES	1,731	1,610	Health Supplies ($1 per student)
GRADES 7-12/HEALTH SERVICES			1,731	1,610	
0177011029	1180	EXTRA DUTY TEACHER	7,955	9,156	Afterschool Meetings (170 hrs.)
0177011029	1191	SUBSTITUTE TEACHER EXCUSED	11,463	8,750	Site Visits, Field Trips, PD - 50 Sub Days
0177011029	3XXX	BENEFITS	3,083	3,804	Benefits
SUPPLEMENTAL STAFFING/INSTR			22,501	21,710	
0177091029	2420	GENERAL ADMINISTRATION CLASSIF	-	309	Overtime for Attendance at SSC Meetings (5 hrs.)
0177091029	3XXX	BENEFITS	-	25	Benefits
SUPPLEMENTAL STAFFING/ADMIN			-	334	
0177111029	1238	EXTRA DUTY COUNSELOR	774	1,346	25 hours for Meetings/Duties after school hours (PBIS, BTSN, Financial Aid Night, Sr. Night)
0177111029	3XXX	BENEFITS	165	280	Benefits
SUPPLEMENTAL STAFFING/GUID & COUNS			939	1,626	
0177131029	1248	EXTRA DUTY PSYCHOLOGIST	514	539	Attendance at Evening Events (10hrs.)
0177131029	3XXX	BENEFITS	109	111	Benefits
SUPPLEMENTAL STAFFING/PSYCH SERVICES			623	650	
0177311029	2970	ROLE & RECOMPENSE STIPEND	5,131	-	
0177311029	3XXX	BENEFITS	119	-	
SUPPLEMENTAL STAFFING/ANCILLARY			5,250	-	
0177481029	2288	EXTRA DUTY CLASS SUPPORT	5,521	5,789	Overtime for Security at Evening Events (120 hrs.)
0177481029	3XXX	BENEFITS	472	491	Benefits
SUPPLEMENTAL STAFFING/SECURITY			5,993	6,280	
0177011031	4301	INSTRUCTIONAL SUPPLIES	-	2,000	CTE Supplies
0177011031	4350	GENERAL SUPPLIES	2,000	-	CTE Supplies
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	10,000	Science Supplies
SCIENCE			9,000	10,000	
0177021050	4301	INSTRUCTIONAL SUPPLIES	800	500	Arts & Crafts Supplies
ARTS & CRAFTS			800	500	
0177011051	4301	INSTRUCTIONAL SUPPLIES	800	800	Ceramics Supplies
CERAMICS			800	800	
0177011052	4301	INSTRUCTIONAL SUPPLIES	800	500	Photography Supplies
PHOTOGRAPHY			800	500	
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	500	Choral Supplies
CHORAL MUSIC			800	500	
0177011080	4301	INSTRUCTIONAL SUPPLIES	803	800	Physical Ed Supplies
PHYSICAL ED			803	800	
0177011100	4301	INSTRUCTIONAL SUPPLIES	500	500	Foreign Language Supplies
FOREIGN LANGUAGE			500	500	
0177011102	4301	INSTRUCTIONAL SUPPLIES	2,000	2,500	English Supplies
ENGLISH			2,000	2,500	

Costa Mesa High School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0177011103	4301	INSTRUCTIONAL SUPPLIES	600	500	ELL Supplies
ELL/ENGLISH LANGUAGE LEARNER			600	500	
0177021105	4301	INSTRUCTIONAL SUPPLIES	1,000	1,250	Drama Supplies
DRAMA			1,000	1,250	
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	1,500	1,500	Library Books
LIBRARY			1,500	1,500	
UNRESTRICTED RESOURCE UNITS			**$ 209,090**	**$ 197,798**	
SITE 77 - COSTA MESA Total			**$ 518,850**	**$ 534,298**	

Estancia High School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0178091018	4330	GRADUATION SUPPLIES	$ 2,742	$ 6,500	Graduation Allocation
0178091018	5601	RENTAL EXPENSE	1,216	2,500	Rental Expenses for Graduation
0178091018	5620	CONTRACT SERVICES	1,046	-	
GRADES 7-12/GRADUATION			5,004	9,000	
TOTAL GRADUATION SUPPORT			**$ 5,004**	**$ 9,000**	
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	
TOTAL MUSEUM OF TOLERANCE			**$ 9,800**	**$ 9,800**	
0178021024	4301	INSTRUCTIONAL SUPPLIES	7,691	-	
0178021024	4350	GENERAL SUPPLIES	2,309	-	
0178021024	4399	CONTINGENCY BUDGET	-	10,000	Contingency
BAND-ORCHESTRA/INSTR ARTS			10,000	10,000	
TOTAL BAND-ORCHESTRA			**$ 10,000**	**$ 10,000**	
0178021025	4301	INSTRUCTIONAL SUPPLIES	5,029	-	
0178021025	4350	GENERAL SUPPLIES	6,521		
0178021025	4399	CONTINGENCY BUDGET	5,596	20,000	Contingency
0178021025	4401	EQUP-NEW NON CAPITALIZED	1,505	-	
0178021025	5822	ADMISSIONS	1,349	-	
FINE ARTS SUPPORT/INSTR ARTS			20,000	20,000	
TOTAL FINE ARTS			**$ 20,000**	**$ 20,000**	
0178011026	4301	INSTRUCTIONAL SUPPLIES	30,420	-	
0178011026	4350	GENERAL SUPPLIES	33,344	-	
0178011026	4399	CONTINGENCY BUDGET	-	90,000	Contingency
0178011026	4401	EQUIP-NEW NON CAPITALIZED	1,325	-	
0178011026	5601	RENTAL EXPENSE	16,053	-	
0178011026	5822	ADMISSIONS	30,048	-	
0178011026	5865	MISC OUTSIDE VENDOR	3,810	-	
ATHLETIC SUPPORT/INSTR			115,000	90,000	
0178311026	4350	GENERAL SUPPLIES	14,024	-	
0178311026	5620	CONTRACT SERVICES	50,976	67,000	Arbiter (Ref Pay), Football Safety Gear
0178311026	5810	CONSULTANTS	98,000	103,000	Newport Orthopedic Institute
ATHLETIC SUPPORT/ANCILLARY			163,000	170,000	
TOTAL ATHLETIC SUPPORT			**$ 278,000**	**$ 260,000**	
0178011028	4202	OTHER BOOKS	-	200	Supplemental Novels, Professional Development
0178011028	4301	INSTRUCTIONAL SUPPLIES	3,309	15,910	Paper, Pens, Pencils, Calculators, Scholastic Magazines
0178011028	4350	GENERAL SUPPLIES	6,625	-	Teacher Handouts/Assignments, Pens, Pencils, Notebooks
0178011028	5205	MILEAGE	191	-	Teacher Travel Between EHS & TeWinkle
0178011028	5210	TRAVEL AND CONFERENCE	3,821	3,955	UC Conferences, Trainings
0178011028	5712	BUS TRANS-NMUSD	382	7,500	Field Trips
0178011028	5713	CHARTER BUS SERVICE	6,084	6,500	Field Trips
0178011028	5822	ADMISSIONS	750	750	Production/Play Admissions
0178011028	5866	LICENSE or SOFTWARE FEES	2,360	2,400	J-Stor
GRADES 7-12/INSTR			23,522	37,215	
0178051028	5210	TRAVEL AND CONFERENCE	-	400	Librarian Professional Development
GRADES 7-12/INSTR LIBR, MEDIA, & TECH			-	400	

Estancia High School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0178091028	4325	REFRESHMENTS-NOT C CATERG	6,000	6,000	Eagle Pride, Meetings
0178091028	4350	GENERAL SUPPLIES	20,566	19,443	Copy Paper, Envelopes, Batteries, Colored Paper, Pens
0178091028	4401	EQUIPMENT-NEW (NON-CAPITAL)	4,117	-	
0178091028	5210	TRAVEL AND CONFERENCE	740	3,700	AERIES, ASB training
0178091028	5299	TAXABLE MILEAGE-CERTIFICATED	9,750	9,750	Mileage Stipend - Principal & APs
0178091028	5601	RENTAL EXPENSE	1,560	1,700	Awards Night Rentals
0178091028	5620	CONTRACT SERVICES	817	-	
0178091028	5714	POSTAGE-Warehouse/JE only	2,000	3,000	Communications with Families, Grades, Grad Status
0178091028	5760	CAMPUS CATERING	1,858	2,000	Plates, Cups, Utensils, Napkins, Water, Coffee
0178091028	5865	MISC OUTSIDE VENDOR	14,801	8,000	Duplications (FedEx), Laminator Service
0178091028	5901	POSTAGE	239	200	Mailings to Families
0178091028	5909	COMMUNICATION STIPEND-CERT	1,800	1,800	Communications Stipend - Principal & APs
GRADES 7-12/SCH ADMIN			64,248	55,593	
0178111028	5210	TRAVEL AND CONFERENCE	386	5,000	Counselor Professional Development
GRADES 7-12/GUIDANCE & COUNSELING			386	5,000	
0178171028	4356	HEALTH SUPPLIES	980	954	Health Supplies ($1 per student)
GRADES 9-12/HEALTH SERVICES			980	954	
0178011029	1180	EXTRA DUTY TEACHER	6,907	3,852	Extra Duty (75 hrs.)
0178011029	1181	OTHER SUBSTITUTE	2,421	-	
0178011029	1191	SUBSTITUTE TEACHER EXCUSED	4,375	-	
0178011029	3XXX	BENEFITS	1,493	838	Benefits
SUPPLEMENTAL STAFFING/INSTR			15,196	4,690	
0178051029	2420	GENERAL ADMIN CLASSIF	2,299	2,416	Prep Files During the Summer
0178051029	3XXX	BENEFITS	811	852	Benefits
SUPPLEMENTAL STAFFING/INSTR LIBR, MEDIA, & TECH			3,110	3,268	
0178091029	2420	GENERAL ADMIN CLASSIF	6,658	-	
0178091029	3XXX	BENEFITS	1,384	-	
SUPPLEMENTAL STAFFING/SCH ADMIN			8,042	-	
0178311029	1170	ROLE & RECOMPENSE STIPEND	3,590	-	
0178311029	2170	ROLE & RECOMPENSE STIPEND	1,077	-	
0178311029	3XXX	BENEFITS	861	-	
SUPPLEMENTAL STAFFING/SECURITY			5,528	-	
0178011031	4301	INSTRUCTIONAL SUPPLIES	593	1,000	Consumables (Pens, Paper, Tape, Whiteboard Supplies)
CTE			593	1,000	
0178011040	4301	INSTRUCTIONAL SUPPLIES	1,000	2,796	Pencils, Whiteboard Supplies, Calculators
MATH			1,000	2,796	
0178011042	4301	INSTRUCTIONAL SUPPLIES	6,041	6,636	Beakers, Petri Dishes, Labs
0178011042	5822	ADMISSIONS	595	-	
SCIENCE			6,636	6,636	
0178021053	4301	INSTRUCTIONAL SUPPLIES	3,100	3,569	Paint, Canvases, Markers, Scissors, Pens, Pencils
ART			3,100	3,569	
0178021060	4301	INSTRUCTIONAL SUPPLIES	200	500	Sheet Music, Pens, Paper, Pencils
MUSIC			200	500	
0178011080	4301	INSTRUCTIONAL SUPPLIES	800	800	Balls, Stopwatches, Lanyards, Pens
PHYSICAL ED			800	800	
0178011082	4301	INSTRUCTIONAL SUPPLIES	134	150	Whiteboard Supplies, Pens, Pencils, Paper
HEALTH & SAFETY			134	150	
0178011094	4301	INSTRUCTIONAL SUPPLIES	-	2,000	Binders, folders, notebooks, paper, pens, clipboards
COUNSELING			-	2,000	
0178011100	4301	INSTRUCTIONAL SUPPLIES	469	800	Whiteboard Supplies, Pens, Pencils, Paper
FOREIGN LANGUAGE			469	800	
0178011102	4301	INSTRUCTIONAL SUPPLIES	1,400	11,500	Whiteboard Supplies, Pens, Pencils, Paper, Novels
ENGLISH			1,400	11,500	
0178011103	4301	INSTRUCTIONAL SUPPLIES	-	250	Whiteboard Supplies, Pens, Pencils, Paper, Novels
ENGLISH LANGUAGE LEARNER			-	250	
0178011104	4301	INSTRUCTIONAL SUPPLIES	250	357	Whiteboard Supplies, Pens, Pencils, Paper
ENG/READ			250	357	

Estancia High School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0178021105	4301	INSTRUCTIONAL SUPPLIES	508	550	Binders, Scripts, Whiteboard Supplies
0178021105	4325	REFRESHMENTS-NOT C CATERG	18	-	
0178021105	5901	POSTAGE	24	-	
DRAMA			508	550	
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	1,212	1,200	Novels
0178051146	4350	GENERAL SUPPLIES	320	300	Library Supplies (Paper, Pens, Pencils)
LIBRARY			1,532	1,500	
0178311150	4350	GENERAL SUPPLIES	622	700	ASB Supplies (Paint, Paper, Brushes)
0178311150	5901	POSTAGE	78	-	
ASB (ASSOCIATED STUDENT BODY)			700	700	
0178111300	4350	GENERAL SUPPLIES	1,296	-	
COUNSELING			1,296	-	
UNRESTRICTED RESOURCE UNITS			**$ 141,944**	**$ 142,542**	
SITE 78 ESTANCIA Total			**$ 464,748**	**$ 451,342**	

Newport Harbor High School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0179091018	4330	GRADUATION SUPPLIES	$ 7,242	$ 9,000	Graduation Allocation
GRADES 7-12/GRADUATION			7,242	9,000	
TOTAL GRADUATION SUPPORT			**$ 7,242**	**$ 9,000**	
0179011022	4325	REFRESHMENTS-NOT C CATERG	2,700	2,708	Food for Field Trip
0179011022	5712	BUS TRANS-NMUSD	2,056	-	
0179011022	5713	CHARTER BUS SERVICE	12,952	15,000	Transportation to Museum of Tolerance
0179011022	5822	ADMISSIONS	4,000	4,000	Admissions to Museum of Tolerance
MUSEUM OF TOLERANCE/INSTR			21,708	21,708	
TOTAL MUSEUM OF TOLERANCE			**$ 21,708**	**$ 21,708**	
0179021024	4301	INSTRUCTIONAL SUPPLIES	5,000	-	
0179021024	4399	CONTINGENCY BUDGET	-	10,000	Contingency
0179021024	5822	ADMISSIONS	5,000	-	
BAND-ORCHESTRA/INSTR ARTS			10,000	10,000	
TOTAL BAND-ORCHESTRA			**$ 10,000**	**$ 10,000**	
0179021025	4301	INSTRUCTIONAL SUPPLIES	13,020	-	
0179021025	4399	CONTINGENCY BUDGET	3,833	20,000	Contingency
0179021025	4401	EQUIPMENT-NEW (NON-CAPITAL)	2,147	-	
0179021025	5822	ADMISSIONS	1,000	-	
FINE ARTS SUPPORT/INSTR ARTS			20,000	20,000	
TOTAL FINE ARTS			**$ 20,000**	**$ 20,000**	
0179011026	4301	INSTRUCTIONAL SUPPLIES	5,000	-	
0179011026	4350	GENERAL SUPPLIES	15,786	-	
0179011026	4399	CONTINGENCY BUDGET	7,796	-	
0179011026	5301	DUES AND MEMBERSHIPS	5,257	90,000	Contingency
ATHLETIC SUPPORT/INSTR			33,839	90,000	
0179311026	4350	GENERAL SUPPLIES	24,900	-	
0179311026	4401	EQUIPMENT-NEW (NON-CAPITAL)	30,851	-	
0179311026	5620	CONTRACT SERVICES	65,410	67,000	Arbiter (Ref Pay), Football Safety Gear
0179311026	5810	CONSULTANTS	150,000	157,000	Newport Orthopedic Institute
ATHLETIC SUPPORT/ANCILLARY			271,161	224,000	
TOTAL ATHLETIC SUPPORT			**$ 305,000**	**$ 314,000**	
0179011028	4301	INSTRUCTIONAL SUPPLIES	19,784	23,846	Classroom Supplies (clay, instruments, etc.)
0179011028	4350	GENERAL SUPPLIES	19,120	-	
0179011028	4401	EQUIP-NEW NON CAPITALIZED	1,720	30,733	Classroom Furniture
0179011028	5210	TRAVEL AND CONFERENCE	7,500	20,000	Professional Development (FCCLA)
0179011028	5301	DUES AND MEMBERSHIPS	2,300	2,300	New York Times, Natl Association, Riverside Count
0179011028	5620	CONTRACT SERVICES	2,822	-	
0179011028	5712	BUS TRANS-NMUSD	3,756	7,500	Field Trips
0179011028	5713	CHARTER BUS SERVICE	4,000	-	
0179011028	5760	CAMPUS CATERING	2,000	-	
0179011028	5810	CONSULTANTS	9,000	9,000	OC Human Relations / Bridges
0179011028	5850	OTHER LICENSES	796	796	Movie Licenses (Swank)
0179011028	5865	MISC OUTSIDE VENDOR	1,345	-	
0179011028	5866	LICENSE or SOFTWARE FEES	6,790	6,745	UWorld, Managebac, Digital Theater
0179011028	6401	EQUIPMENT	12,564	-	
GRADES 7-12/INSTR			93,497	100,920	
0179021028	4301	INSTRUCTIONAL SUPPLIES	1,500	-	
0179021028	5620	CONTRACT SERVICES	3,678	8,000	Instrument Repair (Bertrand's)
0179021028	5712	BUS TRANS-NMUSD	469	750	Band trips
GRADES 7-12/INSTR ARTS			5,647	8,750	
0179051028	4301	INSTRUCTIONAL SUPPLIES	500	500	Student supply needs
0179051028	4350	GENERAL SUPPLIES	500	500	Office Supplies
GRADES 7-12/INSTR LIB, MEDIA, & TECH			1,000	1,000	

Newport Harbor High School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0179091028	4350	GENERAL SUPPLIES	50,266	40,000	Southwest, Nikki's Flag, Gerard
0179091028	4401	EQUIP-NEW NON CAPITALIZED	8,826	-	
0179091028	5299	TAXABLE MILEAGE-CERTIFICATED	13,000	13,000	Mileage Stipend - Principal & APs
0179091028	5301	DUES AND MEMBERSHIPS	385	-	
0179091028	5620	CONTRACT SERVICES	365	500	Image
0179091028	5714	POSTAGE-Warehouse/JE only	3,177	3,500	School Mailers
0179091028	5760	CAMPUS CATERING	10,580	11,000	Food and refreshments for meeting and events
0179091028	5865	MISC OUTSIDE VENDOR	13,700	12,000	Duplications (OCDE, FedEx)
0179091028	5909	COMMUNICATION STIPEND-CERT	2,400	2,400	Communication Stipend - Principal & APs
GRADES 7-12/SCHOOL ADMIN			102,699	82,400	
0179171028	4356	HEALTH SUPPLIES	2,086	2,044	Health Supplies ($1 per student)
GRADES 7-12/HEALTH SERVICES			2,086	2,044	
0179011029	1191	SUBSTITUTE TEACHER EXCUSED	10,183	6,650	38 Sub Days for meetings, field trips, and travel
0179011029	3XXX	BENEFITS	1,841	1,446	Benefits
SUPPLEMENTAL STAFFING/INSTR			12,024	8,096	
0179091029	2488	EXTRA DUTY CLERICAL	7,794	-	
0179091029	3XXX	BENEFITS	660	-	
SUPPLEMENTAL STAFFING/SCH ADMIN			8,454	-	
0179481029	2288	EXTRA DUTY CLASS SUPPORT	10,952	8,200	Security OT (164 hrs.)
0179481029	3XXX	BENEFITS	706	726	Benefits
SUPPLEMENTAL STAFFING/SECURITY			11,658	8,926	
0179011031	4301	INSTRUCTIONAL SUPPLIES	1,040	2,000	Instructional Supplies for CTE
CTE			1,040	2,000	
0179011040	4301	INSTRUCTIONAL SUPPLIES	2,463	2,500	Calculators, Classroom Supplies
0179011040	4350	GENERAL SUPPLIES	37	-	
MATH			2,500	2,500	
0179011042	4301	INSTRUCTIONAL SUPPLIES	4,500	2,500	Classroom Supplies
0179011042	4342	SCIENCE SUPPLIES	500	2,500	Lab and Science Equipment
SCIENCE			5,000	5,000	
0179021050	4301	INSTRUCTIONAL SUPPLIES	-	8,000	Aardvark clay, freestyle photo supplies, Dick Blick
0179021050	4350	GENERAL SUPPLIES	6,010	-	
ARTS & CRAFTS			6,010	8,000	
0179021053	4301	INSTRUCTIONAL SUPPLIES	500	500	Classroom Supplies
ART			500	500	
0179021060	4301	INSTRUCTIONAL SUPPLIES	500	500	Classroom Supplies
0179021060	5865	MISC OUTSIDE VENDOR	1,000	1,000	JW Pepper
MUSIC			1,500	1,500	
0179011070	4301	INSTRUCTIONAL SUPPLIES	10,000	15,000	Ingardia Bros
HOME ECONOMICS			10,000	15,000	
0179011080	4301	INSTRUCTIONAL SUPPLIES	3,050	3,000	Gopher Sports equipment
PHYSICAL ED			3,050	3,000	
0179011092	4301	INSTRUCTIONAL SUPPLIES	150	1,500	Classroom Supplies
0179011092	4350	GENERAL SUPPLIES	300	-	
BUSINESS ED			450	1,500	
0179011100	4301	INSTRUCTIONAL SUPPLIES	110	1,500	Classroom Supplies
FOREIGN LANGUAGE			110	1,500	
0179011102	4301	INSTRUCTIONAL SUPPLIES	3,659	6,000	Instructional Supplies and Novels
0179011102	4350	GENERAL SUPPLIES	369	-	
ENGLISH			4,028	6,000	

Newport Harbor High School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0179011103	4301	INSTRUCTIONAL SUPPLIES	85	500	Classroom Supplies
ELL ENGLISH LANGUAGE LEARNER			85	500	
0179021105	4301	INSTRUCTIONAL SUPPLIES	2,638	4,000	Drama Supplies
0179021105	5301	DUES AND MEMBERSHIPS	862	-	
DRAMA			3,500	4,000	
0179011123	4301	INSTRUCTIONAL SUPPLIES	1,975	3,000	Classroom Supplies
SOCIAL SCIENCE			1,975	3,000	
UNRESTRICTED RESOURCE UNITS			**$ 276,813**	**$ 266,136**	
SITE 79 NEWPORT HARBOR Total			**$ 640,763**	**$ 640,844**	

Back Bay High School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0160091018	4330	GRADUATION SUPPLIES	$ 1,555	$ 3,500	Graduation Allocation
0160091018	5601	RENTAL EXPENSE	945	$ -	
GRADES 7-12/GRADUATION			2,500	3,500	
TOTAL GRADUATION SUPPORT			**$ 2,500**	**$ 3,500**	
0160011022	1191	SUBSTITUTE TEACHER EXCUSED	-	350	Sub Coverage
0160011022	3XXX	BENEFITS	-	76	Benefits
0160011022	5712	BUS TRANS-NMUSD	-	274	Transportation to Museum of Tolerance
0160011022	5713	CHARTER BUS SERVICE	700	-	
MUSEUM OF TOLERANCE/INSTR			700	700	
TOTAL MUSEUM OF TOLERANCE			**$ 700**	**$ 700**	
0160011156	4301	INSTRUCTIONAL SUPPLIES	12,407	16,938	Classroom (Art, Science, PE Equipment, Ceramics)
0160011156	4325	REFRESHMENTS-NOT C CATERG	500	500	Compass "Tasting" classes
0160011156	4350	GENERAL SUPPLIES	5,581	-	Classroom Furniture
0160011156	5210	TRAVEL AND CONFERENCE	160	1,200	Teacher PD conferences
0160011156	5712	BUS TRANS-NMUSD	3,600	1,500	Field Trips
0160011156	5865	MISC OUTSIDE VENDOR	800	-	Duplications (OCDE, FedEx)
ALT ED/INSTR			23,048	20,138	
0160021156	4301	INSTRUCTIONAL SUPPLIES	2,161	2,500	Ceramic Supplies
ALT ED/INSTR ARTS			2,161	2,500	
0160091156	4325	REFRESHMENTS-NOT C CATERG	2,500	2,500	Awards lunches, staff PD
0160091156	4350	GENERAL SUPPLIES	6,000	6,000	Office Supplies
0160091156	5210	TRAVEL AND CONFERENCE	90	2,000	CCEA, CABE, Cue
0160091156	5299	TAXABLE MILEAGE-CERTIFICATED	4,000	4,000	Mileage Stipend Principal / AP
0160091156	5611	EQUIPMENT RENTAL	516	600	Water Cooler Rental (Culligan)
0160091156	5620	CONTRACT SERVICES	1,282	-	
0160091156	5714	POSTAGE-Warehouse/JE only	400	400	Mailings
0160091156	5760	CAMPUS CATERING	1,219	800	Award Events
0160091156	5865	MISC OUTSIDE VENDOR	701	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			18,308	18,700	
0160171156	4356	HEALTH SUPPLIES	144	101	Health Supplies ($1 per student)
ALT ED/HEALTH SERVICES			144	101	
0160011029	1180	EXTRA DUTY TEACHER	-	514	Extra Duty
0160011029	1181	OTHER SUB	311	308	Period Coverage
0160011029	1191	SUB TEACHER EXCUSED	2,800	1,050	Subs (6 days)
0160011029	3XXX	BENEFITS	547	408	Benefits
ALT ED/SUPPLEMENTAL STAFFING/INSTR			3,658	2,280	
UNRESTRICTED RESOURCE UNITS			**$ 47,319**	**$ 43,719**	
SITE 60 - BACK BAY Total			**$ 50,519**	**$ 47,919**	

Monte Vista High School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0162091018	4330	GRADUATION SUPPLIES	$ 2,000	$ 2,000	Graduation Allocation
GRADES 7-12/GRADUATION			2,000	2,000	
TOTAL GRADUATION SUPPORT			**$ 2,000**	**$ 2,000**	
0162011156	4301	INSTRUCTIONAL SUPPLIES	3,597	7,632	Classroom Supplies (Support New Electives)
0162011156	4325	REFRESHMENTS-NOT C CATERG	145	-	Mice, Keyboards, etc.
0162011156	4350	GENERAL SUPPLIES	2,791	-	Classroom Supplies
0162011156	5210	TRAVEL AND CONFERENCE	33	-	
0162011156	5712	BUS TRANS-NMUSD	82	-	
0162011156	5865	MISC OUTSIDE VENDOR	1,133	1,000	Duplications (OCDE, FedEx)
0162011156	5866	LICENSE or SOFTWARE FEES	2,342	5,000	Paper Tutoring
ALT ED/INSTR			10,123	13,632	
0162091156	4325	REFRESHMENTS-NOT C CATERG	630	600	Staff Professional Development
0162091156	4350	GENERAL SUPPLIES	2,875	2,500	Office Supplies
0162091156	5299	TAXABLE MILEAGE-CERTIFICATED	2,000	2,000	Mileage Stipend - Principal
0162091156	5714	POSTAGE-Warehouse/JE only	179	500	Student mailings
0162091156	5760	CAMPUS CATERING	335	300	Nutrition stores orders
0162091156	5909	COMMUNICATION STIPEND-CERT	600	600	Communications Stipend - Principal
ALT ED/SCHOOL ADMIN			6,619	6,500	
0162171156	4356	HEALTH SUPPLIES	49	65	Health Supplies ($1 per student)
ALT ED/HEALTH SERVICES			49	65	
0162011029	1180	EXTRA DUTY TEACHER	3,595	-	
0162011029	3XXX	BENEFITS	771	-	
SUPPLEMENTAL STAFFING/INSTR			4,366	-	
0162481029	2288	EXTRA DUTY CLASS SUPPORT	-	2,465	Extra Support for Open House, BTSN, After School
0162481029	3XXX	BENEFITS	-	537	Benefits
SUPPLEMENTAL STAFFING/SECURITY			-	3,002	
UNRESTRICTED RESOURCE UNITS			**$ 21,157**	**$ 23,199**	
SITE 62 - MONTE VISTA Total			**$ 23,157**	**$ 25,199**	

Early College High School

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0163091018	4330	GRADUATION SUPPLIES	$ 1,518	$ 3,500	Awards & Graduation Items
0163091018	4350	GENERAL SUPPLIES	21	-	
0163091018	5810	CONSULTANT	961	-	
GRADES 7-12/GRADUATION			2,500	3,500	
TOTAL GRADUATION SUPPORT			**$ 2,500**	**$ 3,500**	
0163011022	1191	SUBSTITUTE TEACHER - EXCUSED	700	525	Sub Teachers for Chaperones
0163011022	3XXX	BENEFITS	50	112	Benefits
0163011022	4325	REFRESHMENTS-NOT C CATERG	428	608	Lunches for Field Trip
0163011022	5712	BUS TRANS-NMUSD	255	255	Transportation to Museum of Tolerance
MUSEUM OF TOLERANCE/INSTR			1,433	1,500	
TOTAL MUSEUM OF TOLERANCE			**$ 1,433**	**$ 1,500**	
0163011028	4301	INSTRUCTIONAL SUPPLIES	2,577	4,488	Books, Art & PE Supplies
0163011028	4342	SCIENCE SUPPLIES	650	500	Science Supplies
0163011028	4350	GENERAL SUPPLIES	3,718	-	Office Depot, School Specialty
0163011028	5210	TRAVEL AND CONFERENCE	400	-	UCI Writing Project
0163011028	5301	DUES AND MEMBERSHIPS	460	470	California Scholarship Federation, National Honor Society
0163011028	5712	TRANSPORTATION	-	3,000	Academic Transportation Allocation
0163011028	5865	MISC OUTSIDE VENDOR	1,200	1,200	Duplications (OCDE, FedEx)
GRADES 7-12/INSTR			9,005	9,658	
0163091028	4325	REFRESHMENTS-NOT C CATERG	2,242	1,967	FutureReady, Living History, Senior Project
0163091028	4350	GENERAL SUPPLIES	3,020	3,500	Office Supplies/Event Supplies/Awards
0163091028	5210	TRAVEL AND CONFERENCE	1,952	550	ASBWorks Conference
0163091028	5299	TAXABLE MILEAGE-CERTIFICATED	2,000	2,000	Mileage Stipend - Principal
0163091028	5301	DUES AND MEMBERSHIPS	114	-	
0163091028	5714	POSTAGE-Warehouse/JE only	-	115	School Mailings (Registration)
0163091028	5909	COMMUNICATION STIPEND-CERT	600	600	Communication Stipend - Principal
GRADES 7-12/SCHOOL ADMIN			9,928	8,732	
0163111028	5210	TRAVEL AND CONFERENCE	-	400	UCI Counselors Conference
GRADES 7-12/GUID & COUNS			-	400	
0163171028	4356	HEALTH SUPPLIES	177	148	Health Supplies ($1 per student)
GRADES 7-12/HEALTH SERVICES			177	148	
0163011029	1180	EXTRA DUTY TEACHER	1,269	887	PBIS Coach
0163011029	1181	OTHER SUBSTITUTE	461	-	
0163011029	1191	SUB TEACHER EXCUSED	-	762	Sub Teachers
0163011029	3XXX	BENEFITS	345	77	Benefits
SUPPLEMENTAL STAFFING/INSTR			2,075	1,726	
0163091029	2488	EXTRA DUTY CLERICAL	277	258	Extra Clerical Support
0163091029	3XXX	BENEFITS	25	22	Benefits
SUPPLEMENTAL STAFFING/SCHOOL ADMIN			302	280	
0163111029	1238	EXTRA DUTY COUNSELOR	1,418	1,429	Additional Counseling Support (CASC)
0163111029	3XXX	BENEFITS	303	297	Benefits
SUPPLEMENTAL STAFFING/GUID & COUNS			1,721	1,726	
0163481029	2288	EXTRA DUTY CLASS SUPPORT	419	258	Extra Campus Safety (Dance, Prom, Graduation)
0163481029	3XXX	BENEFITS	36	22	Benefits
SUPPLEMENTAL STAFFING/SECURITY			455	280	
UNRESTRICTED RESOURCE UNITS			**$ 23,663**	**$ 22,550**	
SITE 63 - EARLY COLLEGE Total			**$ 27,596**	**$ 27,550**	

Superintendent

Manager Code 0200

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0101377100	4325	REFRESHMENTS-NOT C CATERG	$ 7,000	$ 7,000	Board meeting dinner recess (13), special meetings, city liaison meetings, trustees' community outreach
0101377100	4350	GENERAL SUPPLIES	2,000	2,500	General office supplies, books, meeting supplies, certificates and frames, specialty paper stock for certificates
0101377100	5210	TRAVEL AND CONFERENCE	35,000	35,000	CSBA conference (San Diego); Delegate Assembly, events through HCPTA, OCSBA, OCDE, NM Schools Foundation, City Chambers, Legislative Advocacy week, registration for attendance at trainings, awards ceremonies
0101377100	5301	DUES AND MEMBERSHIPS	40,000	40,000	CSBA and Education Legal Alliance annual membership dues; Chamber of Commerce memberships (CDM, NB, CM); Schools for Sound Finance; OCSBA, Coalition for CTE.
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	-	
0101377100	5714	POSTAGE-Warehouse/JE only	50	50	Metered postage
0101377100	5809	AWARDS & RECOGNITION	15,509	35,000	Staff appreciation items 60th anniversary
0101377100	5810	CONSULTANTS	50,000	55,000	Consulting services relative to Board governance workshops and training (election year, new trustees), Capitol Advisors
0101377100	5814	ELECTION EXPENSE	-	200,000	BOE 2026 Election (4 Trustees: Areas 2, 4, 5, and 7)
0101377100	5816	LEGAL EXPENSE	285,277	300,000	General legal services
0101377100	5865	MISC OUTSIDE VENDOR	1,000	1,000	Business cards; meeting signage (FedEx)
0101377100	5866	LICENSE or SOFTWARE FEES	20,491	22,000	CSBA GAMUT, Policy and Policy Plus, Doodle, eCamm
0101377100	5901	POSTAGE	25	25	Postage stamps
BOARD OF ED/BOARD & SUPT			460,752	701,575	
0101387100	5818	AUDITS	73,000	73,000	Christy White Audit - annual audit services
BOARD OF ED/EXTERNAL AUDITS			73,000	73,000	
BOARD OF EDUCATION			**$ 533,752**	**$ 774,575**	

Superintendent

Manager Code 0200

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0101377310	1191	SUBSTITUTE TEACHER EXCUSED	5,600	-	
0101377310	2388	EXTRA DUTY SUPV/ADMIN SUPPORT	10,396	11,688	Overtime - Board and advisory meetings and evening event support. Exec to Supt: 50 hrs.; Exec Asst to BOE: 80 hrs.
0101377310	3XXX	BENEFITS	2,085	992	Benefits
0101377310	4325	REFRESHMENTS-NOT C CATERG	33,373	25,000	Refreshments: Management training (July); Leadership advance (August), Welcome back luncheon (August), Leadership Huddles (3x/year), evening advisories (3x/year), community and partner meetings
0101377310	4350	GENERAL SUPPLIES	1,633	4,000	General office and operating supplies; publications; journals, legal advisories; staff development books; districtwide event supplies; replacement of board room easels
0101377310	5205	MILEAGE	100	100	Mileage - Administrative staff
0101377310	5210	TRAVEL AND CONFERENCE	21,991	25,000	ACSA, CSBA (AEC in San Diego), 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 and student award programs
0101377310	5299	MILEAGE STIPEND-CERT	7,800	7,800	Mileage Stipend - Superintendent
0101377310	5301	DUES AND MEMBERSHIPS	800	600	Memberships for Superintendent to professional organizations (total of 3 per contract)
0101377310	5601	RENTAL EXPENSE	3,094	5,000	Offsite meeting locations (as needed) for management training, leadership advance, baker rentals for luncheon
0101377310	5714	POSTAGE-Warehouse/JE only	30	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	15,509	-	
0101377310	5810	CONSULTANTS	50,000	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	4,527	5,000	SuperEval system for executive management evaluations
0101377310	5901	POSTAGE	30	30	Postage stamps
0101377310	5908	COMMUNICATION STIPEND-CLSFD	1,200	1,200	Communication Stipend - 2 Exec Assts
0101377310	5909	COMMUNICATION STIPEND-CERT	1,200	1,200	Communication Stipend - Superintendent
SUPERINTENDENT/BOARD & SUPT			161,368	139,640	
SUPERINTENDENT			**$ 161,368**	**$ 139,640**	
SUPERINTENDENT TOTAL			**$ 695,120**	**$ 914,215**	

Public Information

Manager Code 0520

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0105397300	2488	EXTRA DUTY CLERICAL	$ 8,242	$ 10,375	Communication Specialist Overtime
0105397300	3XXX	BENEFITS	702	881	Benefits
0105397300	4309	COMPUTER SUPPLIES <$1,500	-	300	Photo and video accessories and equipment
0105397300	4325	REFRESHMENTS-NOT C CATERG	27	100	Refreshments for trainings, events, and recognition programs
0105397300	4350	GENERAL SUPPLIES	19,537	18,500	General office supplies, student recognition items, special event marketing, school and District promotional materials, photo, video equipment, storage, accessories
0105397300	4372	PUBLN, JRNALS, PERDCLS	196	260	OC Register and LA Times subscriptions
0105397300	5205	MILEAGE	600	450	Communications Specialist site visits, trainings and other work-related travel
0105397300	5210	TRAVEL AND CONFERENCE	10,906	14,600	Professional development, organizational conferences & training for public information office staff
0105397300	5298	MILEAGE STIPEND-CLSFD	7,800	7,800	Mileage Stipend - CPRO
0105397300	5301	DUES AND MEMBERSHIPS	715	1,025	Professional development memberships (CalSPRA, NSPRA)
0105397300	5601	RENTAL EXPENSE	11,604	12,250	Rental expenses for District events, such as the annual State of the Schools Breakfast, facility groundbreaking and ribbon-cutting ceremonies, and other district events
0105397300	5714	POSTAGE-Warehouse/JE only	115	100	Postage for mailers, invitations, public notices, and informational flyers
0105397300	5760	CAMPUS CATERING	200	100	Water and snacks for meetings and trainings
0105397300	5802	ADVERTISING	17,456	16,800	Advertising for school and district programs and initiatives
0105397300	5810	CONSULTANTS	61,908	60,000	Contracts with communications consultants for public outreach, design, videography, photography, and other communications-related support services
0105397300	5865	MISC OUTSIDE VENDOR	20,065	28,000	OCDE printing for event collateral, banners, swag, and other print materials. JART printing and mailing services
0105397300	5866	LICENSE or SOFTWARE FEES	56,519	61,800	Software licensing for website hosting and online subscriptions for digital design and content management
0105397300	5901	POSTAGE	7,085	10,000	Postage for large mailers, invitations, public notices, and informational flyers
0105397300	5908	COMMUNICATION STIPEND-CLSFD	2,400	2,400	Communication Stipend - CPRO; Comm Spec (2)
PUBLIC INFORMATION/GENERAL ADMIN			226,077	245,741	
PUBLIC INFORMATION TOTAL			**$ 226,077**	**$ 245,741**	

Health Services

Manager Code 0318

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 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	2,000	2,000	Office Supplies (webcams, keyboards, mice, paper, tissues)
0112096460	5205	MILEAGE	271	400	Mileage for Health Services Staff
0112096460	5210	TRAVEL AND CONFERENCE	1,000	1,000	Community School Based Conference
0112096460	5299	MILEAGE STIPEND-CERT	2,438	2,400	Taxable Mileage - Coordinator
0112096460	5601	RENTAL EXPENSE	500	500	HS Room Rental - December Meeting
0112096460	5611	EQUIPMENT RENTAL	786	786	Water Cooler Rental (Culligan)
0112096460	5909	COMMUNICATION STIPEND-CERT	450	450	Communication Stipend - Coordinator
STUDENT SERVICES/SCHOOL ADMIN			7,445	7,536	
0112176460	1268	EXTRA DUTY NURSE	-	8,000	Coverage for planned employee absences.
0112176460	2288	EXTRA DUTY CLASS SUPPORT	-	25,000	Health Assts.- Prep. & immunization work (2 days)
0112176460	3XXX	BENEFITS	-	10,931	Benefits
0112176460	4350	GENERAL SUPPLIES	1,708	1,708	Supplies for School Nurses & Health Assistants
0112176460	4356	HEALTH SUPPLIES	5,271	5,271	Health Related Supplies at School Sites
0112176460	4401	EQUIP-NEW NON CAPITALIZED	6,939	6,939	Equipment to assess mandated student health needs.
0112176460	5205	MILEAGE	1,474	1,474	Travel to Meetings, Trainings, etc.
0112176460	5210	TRAVEL AND CONFERENCE	2,185	2,185	Professional Development (Nursing, Health Services Conferences)
0112176460	5760	CAMPUS CATERING	1,600	1,600	PD, School Nurse Day, Welcome Back, Holiday Meeting
0112176460	5810	CONSULTANTS	100,000	209,700	Bio Acoustical (vision/hearing), Dr. Lerner, Amergis, etc.
0112176460	5865	MISC OUTSIDE VENDOR	5,295	5,295	Annual Audiometer Calibration, FedEx, OCDE
0112176460	5902	TELEPHONE SERVICE CHARGES	12,590	12,590	Nurse District Cell Phones
STUDENT SERVICES/HEALTH SERVICES			137,062	290,693	
STUDENT SERVICES			$ 146,427	$ 300,149	
0112036469	5810	CONSULTANTS	100,000	55,000	Medi-Cal Administrative Services-Paradigm Healthcare
MEDICAL ADMIN ACT/SUPV INSTR			100,000	55,000	
MEDICAL ADMIN ACT			$ 100,000	$ 55,000	
0112177372	4350	GENERAL SUPPLIES	500	-	
0112177372	4356	HEALTH SUPPLIES	4,315	-	
0112177372	4401	EQUIP-NEW NON CAPITALIZED	4,724	-	
0112177372	5301	DUES AND MEMBERSHIPS	1,760	-	
0112177372	5850	OTHER LICENSES	9,800	-	
PROPERTY & LIABILITY/HEALTH SERVICES			21,099	-	
PROPERTY & LIABILITY			$ 21,099	$ -	
HEALTH SERVICES TOTAL			**$ 267,526**	**$ 355,149**	

Asst. Supt., Business Services - Finance

Manager Code 0400

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0100550000	7142	IAA-PAYMENTS TO CTY OFFICES	$ 579,817	$ 450,000	Payments to County Offices
IAA-PAYMENTS TO COUNTY OFFICES			579,817	450,000	
UNRESTRICTED			**$ 579,817**	**$ 450,000**	
0104311150	4350	GENERAL SUPPLIES	2,909	-	
0104311150	5866	LICENSE or SOFTWARE FEES	8,851	9,028	Gray Step Software (ASBWorks License Fees)
ASB/ANCILLARY			11,760	9,028	
ASB			**$ 11,760**	**$ 9,028**	
0104397333	4350	GENERAL SUPPLIES	1,500	1,500	Paper; Supplies for Ed Center
0104397333	5301	DUES AND MEMBERSHIPS	156,391	150,000	Professional Memberships (NAEP, ACSA, CASBO)
0104397333	5611	EQUIPMENT RENTAL	12,907	2,000	Culligan Water Coolers
0104397333	5760	CAMPUS CATERING	2,000	3,500	Meetings at District Office
0104397333	5816	LEGAL EXPENSE	16,702	20,000	Parker and Covert Legal Fees
BAKER-BEAR/GENERAL ADMIN			189,500	177,000	
BAKER-BEAR			**$ 189,500**	**$ 177,000**	
0104397378	4309	COMPUTER SUPPLIES (<$1,500.)	-	1,000	Computer Accessories
0104397378	4325	REFRESHMENTS-NOT C CATERG	1,000	500	Light Refreshments for Meetings
0104397378	4350	GENERAL SUPPLIES	10,000	10,000	Office Supplies for Business Services
0104397378	5205	MILEAGE	200	200	Staff Mileage
0104397378	5210	TRAVEL AND CONFERENCE	7,000	10,000	Professional Workshops/Conferences (SSC Governor's Budget Workshop/May Revise, CASBO Annual Conference, CASBO Women's Conference, ASBWorks Conference)
0104397378	5301	DUES AND MEMBERSHIPS	5,500	5,000	Memberships (School Business Executives, NMAA)
0104397378	5620	CONTRACT SERVICES	500	500	Office Equipment Maintenance
0104397378	5714	POSTAGE-Warehouse/JE only	6,000	6,000	Postage for Districtwide Mailings
0104397378	5804	BANKING SERVICES	3,500	3,500	Bank of New York
0104397378	5806	ADMIN FEE	30,000	30,000	Bank Supplies and Services
0104397378	5810	CONSULTANTS	100,000	100,000	Consultants for Professional Services (Actuarials)
0104397378	5825	CATERING	365	400	Year-End Meeting
0104397378	5865	MISC OUTSIDE VENDOR	100	100	Duplications (FedEx, OCDE)
0104397378	5866	LICENSE or SOFTWARE FEES	1,242	1,500	QuickBooks
0104397378	5901	POSTAGE	8,500	8,500	FedEx, UPS Mailing, Stamps
BUSINESS SERVICES/GENERAL ADMIN			173,907	177,200	
BUSINESS SERVICES			**$ 173,907**	**$ 177,200**	
0104397371	2388	EXTRA DUTY SUPV/ADMIN SUPPORT	5,000	5,000	Admin Asst Confidential (OT for Budget book)
0104397371	3XXX	BENEFITS	426	443	Benefits
0104397371	5298	TAXABLE MILEAGE-CLASSIFIED	6,500	6,500	Mileage Stipends (Director FS, Financial Analyst)
0104397371	5908	COMMUNICATION STIPEND-CLSFD	1,800	1,800	Communication Stipends (Director FS, Financial Analyst, Confidential AA)
FISCAL SERVICES/GENERAL ADMIN			13,726	13,743	
FISCAL SERVICES			**$ 13,726**	**$ 13,743**	
BUSINESS SERVICES TOTAL			**$ 968,710**	**$ 826,971**	

Purchasing & Warehouse

Manager Code 0402

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0104017375	4350	GENERAL SUPPLIES	$ 3,764	$ -	
0104017375	4351	FURNITURE	-	175,000	Student Furniture
0104017375	4451	FURNITURE-NEW NON CAPITALIZED	-	75,000	Student Furniture
PURCHASING/INSTRUCTIONAL			3,764	250,000	
0104397375	2488	EXTRA DUTY CLERICAL	5,000	2,500	Overtime
0104397375	3XXX	BENEFITS	426	222	Benefits
0104397375	4309	COMPUTER SUPPLIES (<$1,500.)	-	1,000	Computer Accessories
0104397375	4349	STORES ADJUSTMENTS	85	-	
0104397375	4350	GENERAL SUPPLIES	4,838	5,000	Office Supplies
0104397375	5210	TRAVEL AND CONFERENCE	1,168	5,500	CASBO Annual Conference and Staff Trainings
0104397375	5298	TAXABLE MILEAGE-CLASSIFIED	7,750	6,500	Mileage Stipend - Director, Coordinator
0104397375	5301	DUES AND MEMBERSHIPS		400	Amazon Prime
0104397375	5610	RENTS & LEASES	415,000	350,000	Copier and Printer Leases
0104397375	5620	CONTRACT SERVICES	695,000	525,000	Copier and Printer Service Contracts
0104397375	5802	ADVERTISING	76,526	75,000	Bids Legal Ads
0104397375	5865	MISC OUTSIDE VENDOR	62,714	100	Duplication Services
0104397375	5866	LICENSE or SOFTWARE FEES	174,896	200,000	Planetbids, Informed K-12, PowerSchool, Frontline Analytics, DropBox
0104397375	5908	COMMUNICATION STIPEND-CLSFD	1,200	1,200	Communication Stipend - Director, Coordinator
PURCHASING/GENERAL ADMIN			1,444,603	1,172,422	
PURCHASING TOTAL			**$ 1,448,367**	**$ 1,422,422**	
0104397625	2288	EXTRA DUTY CLASS SUPPORT	100,000	85,000	Overtime
0104397625	2388	EXTRA DUTY SUPV/ADMIN SUPPORT	10,000	-	
0104397625	3XXX	BENEFITS	9,372	7,531	Benefits
0104397625	4350	GENERAL SUPPLIES	20,000	20,000	Office Supplies, Staff Uniforms, and Shoes
0104397625	4356	HEALTH SUPPLIES	2,072	-	
0104397625	4365	MISC STORES		20,000	Zero Cost Stores Orders
0104397625	4366	TOOLS	4,777	12,000	Tool Replacement
0104397625	4377	FUEL	-	100	Fuel for Portable Generator
0104397625	4390	SAFETY & TRAINING SUPPLIES	4,784	7,500	Driver Safety Equipment, Warehouse Worker Steel Toe Boots
0104397625	4401	EQUIP-NEW NON CAPITALIZED	9,774	7,500	Staff Computer Replacements, Safes for Delivery Trucks
0104397625	5205	MILEAGE	250	250	Travel - Professional Development
0104397625	5210	TRAVEL AND CONFERENCE	-	2,000	Staff Training, Forklift Recertification
0104397625	5610	RENTS & LEASES	67,000	100,000	Lease of Forklifts and Postage Meter
0104397625	5611	EQUIPMENT RENTAL	15,444	3,500	Temporary Equipment Rentals
0104397625	5620	CONTRACT SERVICES	95,142	55,000	Dock Repairs, Forklift Maintenance, Donation Furniture Removal, Shredding Services
0104397625	5714	POSTAGE-Warehouse/JE only	(45,180)	(43,085)	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	(2,400)	(3,600)	Postage Offset
0104397625	5760	CAMPUS CATERING	500	1,500	Warehouse Breakroom
0104397625	5866	LICENSE or SOFTWARE FEES	5,000	2,500	Package Tracking Software
0104397625	5899	OTHER EXPENSE	1,198	2,000	FasTrak
0104397625	5901	POSTAGE	50,000	50,000	Annual Postage Meter Refill
0104397625	5902	TELEPHONE SERVICE CHARGES	2,000	1,200	Driver Phone Service (Package Tracking System)
0104397625	6401	NEW EQUIPMENT-CAPITALIZED	75,470	-	
WAREHOUSE/GENERAL ADMIN			455,203	360,896	
WAREHOUSE TOTAL			**$ 455,203**	**$ 360,896**	
PURCHASING & WAREHOUSE TOTAL			**$ 1,903,570**	**$ 1,783,318**	

Risk Management

Manager Code 0404

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0104397328	2388	EXTRA DUTY SUPV/ADM SUPPORT	$ 10,000	$ 3,900	OT Supervisor
0104397328	2488	EXTRA DUTY CLERICAL	20,823	15,000	OT Benefits Staff
0104397328	3XXX	BENEFITS	2,626	1,674	Benefits
0104397328	4325	REFRESHMENTS - NOT C CATERG	500	500	Open Enrollment, Flu Shot Clinic, and Retiree Meetings.
0104397328	4350	GENERAL SUPPLIES	1,000	1,000	Office Supplies, Materials for Open Enrollment, Health & Wellness Programs, Flu Shot Clinic, Retiree Meetings, and New Hire Packets.
0104397328	5714	POSTAGE-Warehouse/JE only		1,000	Mailings (Open Enrollment, Flu Clinic, Creditable Coverage Notices to Retirees, COBRA, Medicare, ACA Notices).
0104397328	5865	MISC OUTSIDE VENDOR	5,000	5,000	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	300	-	
BENEFITS ADMINSTRATOR/GENERAL ADMIN			40,249	28,074	
BENEFITS ADMINISTRATOR TOTAL			**$ 40,249**	**$ 28,074**	
0104397370	5810	CONSULTANTS	186,947	181,947	AON Consulting
0104397370	5865	MISC OUTSIDE VENDOR	50,000	50,000	Wex Health
HEALTH & WELFARE/GENERAL ADMIN			236,947	231,947	
HEALTH & WELFARE TOTAL			**$ 236,947**	**$ 231,947**	
0104397372	4325	REFRESHMENTS-NOT CAMPUS	318	1,000	Staff and Community Meetings
0104397372	4350	GENERAL SUPPLIES	3,683	3,000	Office Supplies
0104397372	4356	HEALTH SUPPLIES	1,399	32,000	First Aid Supplies; Cintas for the District
0104397372	4401	EQUIP-NEW NON CAPITALIZED	-	1,000	Office Equipment
0104397372	5210	TRAVEL AND CONFERENCE	3,118	4,000	Conferences - NSC, PARMA, DWC, EWC
0104397372	5298	MILEAGE STIPEND-CLSFD	5,750	4,500	Mileage Stipend - Director
0104397372	5301	DUES AND MEMBERSHIPS	1,200	1,200	PARMA, Other Potential Memberships
0104397372	5450	OTHER INSURANCE	4,300,183	5,064,035	SoCal Relief, Harford, Keenan
0104397372	5452	LOSS REPLACEMENT-EQUIPMENT	10,525	250,000	Various Loss Due to Theft and Vandalism
0104397372	5620	CONTRACT SERVICES	14,099	100,000	Industrial Hygiene Services
0104397372	5810	CONSULTANTS	100,000	75,000	Hazardous Waste Removal
0104397372	5816	LEGAL EXPENSE	30,000	50,000	McCune & Harper Legal Fees
0104397372	5865	MISC OUTSIDE VENDOR	200	-	
0104397372	5899	OTHER EXPENSE	2,554	100,000	Safety Purchases; Ergonomic Assessments
0104397372	5908	COMMUNICATION STIPEND-CLSFD	600	600	Communication Stipend - Director
PROPERTY & LIABILITY/GENERAL ADMIN			4,473,629	5,686,335	
PROPERTY & LIABILITY TOTAL			**$ 4,473,629**	**$ 5,686,335**	
0104397374	3901	OTHER BENEFTIS CERTIFICATED	851,087	851,087	SERP Agreement - Certificated (Year 2 of 5)
0104397374	3902	OTHER BENEFITS CLASSIFIED	522,488	522,488	SERP Agreement - Classified (Year 2 of 5)
0104397374	5899	OTHER EXPENSE	69,811	73,000	STRS Penalties and Interest
EMPLOYEE BENEFITS/GENERAL ADMIN			1,443,386	1,446,575	
EMPLOYEE BENEFITS TOTAL			**$ 1,443,386**	**$ 1,446,575**	
0104477392	4357	DISASTER SUPPLIES	35,000	25,000	Emergency Bin Supplies - SOS Survival
EMERGNECY PREP/M&O			35,000	25,000	
EMERGENCY PREP TOTAL			**$ 35,000**	**$ 25,000**	
0104477394	4350	GENERAL SUPPLIES	5,000	10,000	AED Supplies
0104477394	4401	EQUIP-NEW NON CAPITALIZED	21,601	22,000	AED Units
0104477394	5679	MAINT/SVC MISCELLANEOUS	25,000	7,000	AED Service
SAFETY & SECURITY/M&O			51,601	39,000	
0104487394	4350	GENERAL SUPPLIES	45,000	95,000	Radios ($50K) - Bleed Kits ($50K)
0104487394	4401	EQUIP-NEW NON CAPITALIZED	1,000	-	Emergency Operations Center Whiteboards
0104487394	5210	TRAVEL AND CONFERENCE	5,000	5,000	National Safety Council
0104487394	5298	MILEAGE STIPEND-CLSFD	4,500	4,500	Mileage Stipend - Coordinator
0104487394	5620	CONTRACT SERVICES	4,898,086	1,986,000	Ongoing fence screening and security film project. Additionally contracted for Centegix CrisisAlert ($986K Year 1/$366K on-going annual)
0104487394	5865	MISC OUTSIDE VENDOR	600	25,000	Duplications (OCDE, FedEx), SRP/SRM Supply Printing
0104487394	5866	LICENSE or SOFTWARE FEES	23,000	16,000	Raptor School Safety Software
0104487394	5908	COMMUNICATION STIPEND-CLSFD	600	600	Communication Stipend - Coordinator
SAFETY & SECURITY/SECURITY			4,977,786	2,132,100	
SAFETY & SECURITY TOTAL			**$ 5,029,387**	**$ 2,171,100**	
RISK MANAGEMENT TOTAL			**$11,258,598**	**$ 9,589,031**	

Asst. Supt., Human Resources

Manager Code 0500

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0105011027	5810	CONSULTANTS	$ 599,400	$ 790,000	Strategic Kids
HR/K-6/INSTR			599,400	790,000	
GRADES K-6/INSTR			**$ 599,400**	**$ 790,000**	
0105011153	1180	EXTRA DUTY TEACHER	16,708	16,779	Home Teaching Assignments
0105011153	3XXX	BENEFITS	3,575	3,482	Benefits
0105011153	5205	MILEAGE	250	250	Mileage - Home Teaching
HOME HOSPITAL/INSTR			20,533	20,511	
HOME HOSPITAL			**$ 20,533**	**$ 20,511**	
0105017200	1191	SUBSTITUTE TEACHER - EXCUSED	175	-	
0105017200	3XXX	BENEFITS	40	-	
NEGOTIATIONS/BOARD & INSTR			215	-	
0105377200	1180	EXTRA DUTY TEACHER	302	323	Review Professional Growth Applications
0105377200	3XXX	BENEFITS	65	67	Benefits
NEGOTIATIONS/BOARD & SUPT			367	390	
NEGOTIATIONS			**$ 582**	**$ 390**	
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	527	Investigative Interviews
0105397330	2388	EXTRA DUTY SUPV/ADMIN SUPRT	13,000	13,566	Overtime - HR Supervisors, Confidentials
0105397330	2488	EXTRA DUTY CLERICAL	10,000	10,435	Overtime - HR Techs & Credential Specialist
0105397330	3XXX	BENEFITS	2,136	2,215	Benefits
0105397330	4325	REFRESHMENTS-NOT C CATERG	4,000	6,500	Refreshments for negotiations, professional development, administrative interview panels, trainings, etc.
0105397330	4350	GENERAL SUPPLIES	28,000	38,000	Office Supplies (paper, personnel files, FRISK Training Books). Special Events (Retirement Reception, Teacher of the Year, trainings, recognition, awards, etc.).
0105397330	4372	PUBLN,JRNALS,PERDCLS	-	200	Annual subscription to OC Register
0105397330	4406	COMPUTER EQUIP-NON CAP	-	2,000	Replacement of Equipment as needed
0105397330	5205	MILEAGE	100	100	Mileage for Staff
0105397330	5210	TRAVEL AND CONFERENCE	10,647	33,000	"Critical work function" conferences and workshops (software training, negotiations workshops, labor relations and administrative personnel meetings, job fairs, health benefits conferences for CSEA/NMFT and District representatives, TOTY awards dinner).
0105397330	5220	RECRUITING	2,000	2,000	Recruitment Fair Supplies
0105397330	5299	MILEAGE STIPEND-CERT	9,000	9,000	Mileage Stipend - Admin Dir (2)
0105397330	5301	DUES AND MEMBERSHIPS	3,500	3,500	School Employers Association of California (SEAC)
0105397330	5611	EQUIPMENT RENTAL	429	500	Water Cooler Rental (Culligan)
0105397330	5620	CONTRACT SERVICES	8,000	2,500	Total Imaging Services: Microfiche Service Agreement, Retirement reception chair rental
0105397330	5714	POSTAGE-Warehouse/JE only	3,000	2,000	Employee communications (personnel records, catastrophic leave, legal and confidential documents, retirement reception invitations and awards, etc.).
0105397330	5760	CAMPUS CATERING	8,000	4,000	Refreshments (negotiations, professional development meetings, administrative interview panels, training, District Retirement Celebration, etc.).
0105397330	5802	ADVERTISING	20,000	15,000	Advertising costs and fees for vacant administrative and certificated positions (EdJoin).
0105397330	5810	CONSULTANTS	160,270	100,000	Investigative services; Target Success
0105397330	5816	LEGAL EXPENSE	260,000	370,000	Legal services for personnel issues and settlement costs
0105397330	5862	FINGER PRINTING	5,351	10,000	FBI and DOJ fingerprint clearance
0105397330	5865	MISC OUTSIDE VENDOR	3,000	3,000	Duplications (employee files, hiring packets, Book of Notices, labor contracts, and required employee notices).
0105397330	5866	LICENSE or SOFTWARE FEES	39,500	110,000	Frontline Annual Fee, Frontline Tune Ups, EdFiles, SparkHire, ThoughtExchange, Red Rover
0105397330	5901	POSTAGE	200	200	US Postal Service for express mail, certified mail, etc.
0105397330	5908	COMMUNICATION STIPEND-CLSFD	1,740	1,740	Communication Stipend - Confidentials (3)
0105397330	5909	COMMUNICATION STIPEND-CERT	1,200	1,200	Communication Stipend - Admin Directors (2)
PERSONNEL/GENERAL ADMIN			593,573	741,183	
PERSONNEL SERVICES			**$ 593,573**	**$ 741,183**	

Asst. Supt., Human Resources

Manager Code 0500

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0105017380	1180	EXTRA DUTY TEACHER	60,000	100,202	Long Term Sub Days
0105017380	1191	SUB TEACHER EXCUSED	3,763	3,500	20 Excused Sub Days
0105017380	3XXX	BENEFITS	2,244	3,322	Benefits
PERSONNEL ADMIN/INSTR			66,007	107,024	
0105037380	1180	EXTRA DUTY TEACHER	30,138	32,852	Master Teacher Stipends
0105037380	3XXX	BENEFITS	8,668	7,148	Benefits
PERSONNEL ADMIN/SUPV INSTR			38,806	40,000	
PERSONNEL ADMINISTRATION			**$ 104,813**	**$ 147,024**	
HUMAN RESOURCES TOTAL			**$ 1,327,901**	**$ 1,708,108**	

Classified Personnel

Manager Code 0510

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0105397331	2388	EXTRA DUTY SUPV/ADM SUPPORT	$ 18,496	$ 18,309	OT - Administrative Assistants
0105397331	2488	EXTRA DUTY CLERICAL	12,031	11,154	OT - Clerical
0105397331	2991	OTHER	3,000	3,000	New Staff Orientations
0105397331	3XXX	BENEFITS	3,661	3,559	Benefits
0105397331	4202	OTHER BOOKS	649	500	HR Books, Coaching
0105397331	4309	COMPUTER SUPPLIES <$1,500	500	500	Keyboards, etc
0105397331	4325	REFRESHMENTS-NOT C CATERG	2,100	2,200	Refreshments - Interview Panels, ACE Day, meetings, etc
0105397331	4350	GENERAL SUPPLIES	5,000	5,000	Office Supplies (meetings, examinations).
0105397331	5205	MILEAGE	400	400	Staff mileage, School Site Visits, etc.
0105397331	5210	TRAVEL AND CONFERENCE	23,500	21,000	Travel, Conference, Merit Academy for CSEA, etc
0105397331	5298	MILEAGE STIPEND-CLSFD	4,500	4,500	Mileage Stipend - Admin. Dir.
0105397331	5301	DUES AND MEMBERSHIPS	2,000	2,000	CSPCA, PCASC, CALPERRA & new Memberships
0105397331	5714	POSTAGE-Warehouse/JE only	500	500	Metered Mail - Postage
0105397331	5760	CAMPUS CATERING	100	-	
0105397331	5802	ADVERTISING	2,351	5,000	Recruitments for Technical and Supervisory positions through various platforms
0105397331	5810	CONSULTANTS	-	20,000	Professional Consulting Services (Hearings)
0105397331	5816	LEGAL EXPENSE	-	5,000	Legislative legal advice
0105397331	5865	MISC OUTSIDE VENDOR	3,700	3,700	Printing Forms, Contract Books, Handbooks, etc
0105397331	5866	LICENSE or SOFTWARE FEES	64,497	66,500	NeoGov Insight Software; NeoGov Onboarding Software; NeoGov eSkill Integration; eSkill; CODESP; Custom Guide
0105397331	5901	POSTAGE	400	400	Postage not sent through Warehouse
0105397331	5908	COMMUNICATION STIPEND-CLSFD	1,125	1,200	Communication Stipend - Clark & Villa
CLASSIFIED PERSONNEL/GENERAL ADMIN			148,510	174,422	
0105397338	4325	REFRESHMENTS-NOT CAMPUS CATERC	700	-	
0105397338	4350	GENERAL SUPPLIES	4,300	5,000	Employee Recognition (Awards, Longevity Pins)
EMPLOYEE RECOGNITION/GENERAL ADMIN			5,000	5,000	
CLASSIFIED PERSONNEL TOTAL			**$ 153,510**	**$ 179,422**	

Asst. Supt. Secondary Education

Manager Code 0600

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0106017335	5210	TRAVEL AND CONFERENCE	$ 5,000	$ 3,000	CLMS Conference
0106017335	1180	EXTRA DUTY TEACHER	-	7,704	August PD day
0106017335	3XXX	BENEFITS	-	1,667	Benefits
SECONDARY ED/INSTR			5,000	12,371	
0106037335	4350	GENERAL SUPPLIES	-	3,000	Supplies for August PD day
0106037335	5205	MILEAGE	-	49	Site Travel - Exec. Asst.-Confidential
0106037335	5210	TRAVEL AND CONFERENCE	40	-	
0106037335	5299	MILEAGE STIPEND-CERT	6,150	6,150	Mileage Stipend - Deputy Superintendent & Coordinator
0106037335	5601	RENTAL EXPENSE	-	5,000	Chairs and tables for August PD day
0106037335	5620	CONTRACT SERVICES	-	10,000	Space rental at OCC for August PD day
0106037335	5760	CAMPUS CATERING	409	12,000	August PD day and other meetings
0106037335	5810	CONSULTANTS	-	4,000	Presenter for August PD day
0106037335	5908	COMMUNICATION STIPEND-CLASS	600	600	Communication Stipend - Exec. Asst.- Confidential
0106037335	5909	COMMUNICATION STIPEND-CERT	900	900	Communication Stipend- Deputy Supt. & Coordinator
SECONDARY ED/SUPV INSTR			8,099	41,699	
0106097335	4325	REFRESHMENTS-NOT C CATERG	-	3,000	Principal meetings
0106097335	4350	GENERAL SUPPLIES	78,252	-	
0106097335	5210	TRAVEL AND CONFERENCE	2,485	7,000	NASSP, ACSA - Secondary Principals
SECONDARY ED/SCHOOL ADMIN			80,737	10,000	
0106397335	4325	REFRESHMENTS-NOT C CATERG	3,443	-	
0106397335	4350	GENERAL SUPPLIES	1,500	1,000	Support Initiatives
0106397335	5210	TRAVEL AND CONFERENCE	5,000	10,000	ACSA, NASSP, CSBA
0106397335	5299	MILEAGE STIPEND-CERT	3,900	3,900	Mileage Stipend - Deputy Superintendent
0106397335	5760	CAMPUS CATERING	1,500	-	
0106397335	5810	CONSULTANTS	4,813	-	
0106397335	5816	LEGAL EXPENSE	140,000	75,000	Legal Fees for Public Records request
0106397335	5909	COMMUNICATION STIPEND-CERT	600	600	Communication Stipend- Deputy Superintendent
SECONDARY ED/GENERAL ADMIN			160,756	90,500	
ASST SUPT, SECONDARY ED TOTAL			**$ 254,592**	**$ 154,570**	

Student Services

Manager Code 0602

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0116016460	1180	EXTRA DUTY TEACHER	$ 1,818	$ -	Student Supervision
0116016460	1191	SUB TEACHER EXCUSED	33,925	35,000	200 Sub Days (PBIS, Restorative Practices)
0116016460	3XXX	BENEFITS	7,589	7,617	Benefits
0116016460	4301	INSTRUCTIONAL SUPPLIES	-	64,500	PBIS: $1.5K (Elementary), $2K (Secondary), $1.5K each Behavior Specialist
0116016460	5810	CONSULTANTS	-	26,775	Total Safety Solutions (Cyber Security Assemblies)
STUDENT SERVICES/INSTR			43,332	133,892	
0116036460	4301	INSTRUCTIONAL SUPPLIES	55,186	-	
0116036460	4309	COMPUTER SUPPLIES <$1,500	500	-	
0116036460	4325	REFRESHMENTS-NOT C CATERG	286	300	Light Refreshments for PBIS, SARB, and SS Trainings
0116036460	4350	GENERAL SUPPLIES	12,073	55,000	Yondr, Southwest. STORES, Jostens, Oriental Trading, IIRP Books, CPI Training, Office Supplies
0116036460	5205	MILEAGE	-	100	Travel between sites
0116036460	5210	TRAVEL AND CONFERENCE	11,211	10,600	AALRR, Harbor Council, PBIS, Wellness Together, CA Assoc, ASCA, F3, Counselor Symposium, Behavior training, Safe Schools, MTSS PLI, OCDE, Every Child Counts
0116036460	5299	MILEAGE STIPEND-CERT	13,050	13,050	Mileage Stipend - Admin Director, Coordinators
0116036460	5620	CONTRACT SERVICES	33,342	54,900	Care Solace
0116036460	5760	CAMPUS CATERING	8,215	7,000	PBIS, Restorative Practices, Elementary Counselors, SARB
0116036460	5810	CONSULTANTS	668,825	987,000	ONE On Campus ($100K), Jose Montenegro ($35K), GRIP ($30K), Project Kinship ($500K), Let's Be Kind ($5K), Confluence Rising ($75K), Maya Bridge ($2K), Language Network ($5K), CA Youth Svcs (JADE)($6K), Walk'nRollers ($88K), WeTip($15K), WestEd CHKS (~$6K), Turning Point (Changing to SocialWise ~$90K), Melissa Hurd ($30K)
0116036460	5865	MISC OUTSIDE VENDOR	6,000	5,000	Duplications/OCDE/FedEx
0116036460	5866	LICENSE or SOFTWARE FEES	180,741	245,156	Scribbles/Parchment (~$15K), Navigate 360(PBIS Rewards (22) $226,556), Signs of Suicide/Mindwise (SOS, $3.6K)
0116036460	5909	COMMUNICATION STIPEND-CERT	1,740	1,740	Communication Stipend - Admin Director, Coordinators
STUDENT SERVICES/SUPV INSTR			991,169	1,379,846	
0116076460	1218	EXTRA DUTY SCHOOL LIBRARIAN	360	-	Student Supervision
0116076460	2991	OTHER	384	384	Child Care for Parent Ed Series
0116076460	3XXX	BENEFITS	92	16	Benefits
STUDENT SERVICES/OTHER INSTR			836	400	
0116096460	5210	TRAVEL AND CONFERENCE	23,962	24,000	AALRR, Harbor Council, PBIS, Wellness Together, CA Assoc, ASCA, F3, Counselor Symposium, Behavior training, Safe Schools, MTSS PLI, OCDE, Every Child Counts
STUDENT SERVICES/SCHOOL ADMIN			23,962	24,000	
0116116460	1238	EXTRA DUTY COUNSELOR	16,543	26,766	250 Summer Hours (Per Diem)
0116116460	3XXX	BENEFITS	3,585	5,825	Benefits
0116116460	5205	MILEAGE	-	100	Travel between sites
0116116460	5210	TRAVEL AND CONFERENCE	13,320	13,300	AALRR, Harbor Council, PBIS, Wellness Together, CA Assoc, ASCA, F3, Counselor Symposium, Behavior training, Safe Schools, MTSS PLI, OCDE, Every Child Counts
STUDENT SERVICES/GUIDANCE & COUNSELING			33,448	45,991	
0116136460	1248	EXTRA DUTY PSYCHOLOGIST	17,325	-	Summer Work for Behavior Specialist
0116136460	3XXX	BENEFITS	3,711	-	Benefits
0116136460	5205	MILEAGE	2,000	2,000	Travel between sites
0116136460	5210	TRAVEL AND CONFERENCE	1,577	1,600	AALRR, Harbor Council, PBIS, Wellness Together, CA Assoc, ASCA, F3, Counselor Symposium, Behavior training, Safe Schools, MTSS PLI, OCDE, Every Child Counts
0116136460	5810	CONSULTANTS	158,744	150,000	Amergis staffing support
0116136460	5902	TELEPHONE SERVICE CHARGES	8,000	9,000	AT&T to support Social Workers
STUDENT SERVICES/PSYCHOLOGICAL SERVICES			191,357	162,600	
0116156460	2488	EXTRA DUTY CLERICAL	1,003	589	10 Hours OT - OC District Attorney Meetings
0116156460	3XXX	BENEFITS	85	53	Benefits
0116156460	5299	MILEAGE STIPEND-CERT	5,250	4,500	Mileage Stipend - Coordinator
0116156460	5714	POSTAGE-Warehouse/JE only	500	500	District Attorney and SARB Letters, Certified Mail
0116156460	5866	LICENSE or SOFTWARE FEES	123,000	123,000	Attention2Attendance
0116156460	5909	COMMUNICATION STIPEND-CERT	700	600	Communication Stipend - Coordinator
STUDENT SERVICES/ATTENDANCE & SOCIAL WORK			130,538	129,242	

Student Services

Manager Code 0602

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0116316460	4325	REFRESHMENTS-NOT C CATERG	700	700	GRIP Trip Snack Reimbursement (3 Schools)
0116316460	5712	BUS TRANS-NMUSD	2,000	2,000	GRIP Transportation (3 Schools)
STUDENT SERVICES/ANCILLARY			2,700	2,700	
0116396460	5205	MILEAGE	500	500	Student Records Audits, SARB OA mileage
0116396460	5714	POSTAGE-Warehouse/JE only	6,000	6,000	Student Records
0116396460	5816	LEGAL EXPENSE	284,037	200,000	Expected Legal Fees
0116396460	5901	POSTAGE	23	-	
STUDENT SERVICES/GENERAL ADMIN			290,560	206,500	
0116486460	5810	CONSULTANTS	1,037,222	1,037,224	School Resource Officers (Newport Beach, Costa Mesa)
STUDENT SERVICES/SECURITY			1,037,222	1,037,224	
STUDENT SERVICES TOTAL			**$ 2,745,124**	**$ 3,122,395**	

Teaching & Learning - Secondary

Manager Code 0603

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0106016150	1180	TEACHER EXTRA DUTY	$ 4,909	$ -	
0106016150	3XXX	BENEFITS	1,032	-	
CURRICULUM 7-12/INSTR			5,941	-	
0106036150	2488	EXTRA DUTY CLERICAL	3,613	1,864	Overtime for Clerical Support
0106036150	3XXX	BENEFITS	2,247	166	Benefits
0106036150	4350	GENERAL SUPPLIES	3,939	5,000	Office Supplies
0106036150	5205	MILEAGE	90	100	Mileage Reimbursement
0106036150	5210	TRAVEL AND CONFERENCE	90	90	Conferences - HCPTA Events
0106036150	5299	MILEAGE STIPEND-CERT	2,250	2,250	Mileage Stipend - Director 50%
0106036150	5760	CAMPUS CATERING	900	1,000	Refreshments for meetings
0106036150	5865	MISC OUTSIDE VENDOR	1,498	1,000	Duplications (OCDE, FedEx)
0106036150	5866	LICENSE OR SOFTWARE FEES	10,480	-	
0106036150	5909	COMMUNICATION STIPEND-CERT	275	300	Communication Stipend - Director 50%
CURRICULUM 7-12/SUPV INSTR			25,382	11,770	
0106056150	1218	EXTRA DUTY SCHOOL LIBRARIAN	705	-	
0106056150	3XXX	BENEFITS	153	-	
CURRICULUM 7-12/INSTR LIBRARY			858	-	
0106116150	1238	EXTRA DUTY COUNSELOR	1,038	-	
0106116150	3XXX	BENEFITS	219	-	
CURRICULUM 7-12/GUID & COUNS			1,257	-	
CURRICULUM 7-12			$ 33,438	$ 11,770	
0106016252	1180	EXTRA DUTY TEACHER	15,508	13,559	AP & CLTA conferences
0106016252	1191	SUBSTITUTE TEACHER EXCUSED	11,200	15,400	Sub days for trainings & conferences
0106016252	3XXX	BENEFITS	5,376	6,302	Benefits
0106016252	4101	TEXTBOOKS-STATE APPROVED	-	350,000	New and Continued Curriculum Implementation
0106016252	5210	TRAVEL AND CONFERENCE	14,627	24,555	AP & CLTA conferences
CSST WORLD LANGUAGE/INSTR			46,711	409,816	
0106036252	4325	REFRESHMENTS-NOT C CATERG	229	-	
0106036252	5760	CAMPUS CATERING	2,306	4,860	Refreshments - Professional Development
0106036252	5810	CONSULTANTS	11,000	11,000	Vista for Spanish
CSST WORLD LANGUAGE/SUPV INSTR			13,535	15,860	
0106016253	1180	EXTRA DUTY TEACHER	27,539	11,094	Afterschool Training - Teachers; Conferences; Department
0106016253	1191	SUBSTITUTE TEACHER EXCUSED	24,500	17,500	Subs for PD and conferences
0106016253	3XXX	BENEFITS	11,395	6,224	Benefits
0106016253	4101	TEXTBOOKS-STATE APPROVED	-	300,000	New and Continued Curriculum Implementation
0106016253	4301	INSTRUCTIONAL SUPPLIES	28,549	15,000	New and continued curriculum implementation including whiteboards installation and markers (BTC Learning).
0106016253	5210	TRAVEL AND CONFERENCE	-	22,500	CMC Conference
CSST MATH/INSTR			91,983	372,318	

Teaching & Learning - Secondary

Manager Code 0603

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0106036253	1180	EXTRA DUTY TEACHER	1,413	-	
0106036253	3XXX	BENEFITS	307	-	
0106036253	4325	REFRESHMENTS-NOT C CATERG	177	-	
0106036253	5205	MILEAGE	629	500	TOSA Travel to Sites
0106036253	5210	TRAVEL AND CONFERENCE	3,415	-	
0106036253	5760	CAMPUS CATERING	14,479	10,336	Light Refreshments for Professional
0106036253	5810	CONSULTANTS	53,944	-	
CSST MATH/SUPV INSTR			74,363	10,836	
0106016254	1180	EXTRA DUTY TEACHER	2,518	9,245	Afterschool Training
0106016254	1191	SUBSTITUTE TEACHER EXCUSED	4,375	7,175	25 Sub Days
0106016254	3XXX	BENEFITS	1,494	3,573	Benefits
0106016254	5210	TRAVEL AND CONFERENCE	-	22,500	CAHPERD Conference
CSST PHYSICAL ED/INSTR			8,387	42,493	
0106036254	5760	CAMPUS CATERING	2,489	1,294	Breakfast/Lunch for PE PD for Teacher
0106036254	5810	CONSULTANTS	6,000	3,000	OCDE - Allyson Reeds
0106036254	5866	SOFTWARE		6,075	Platform Athletics Software
CSST PHYSICAL ED/SUPV INSTR			8,489	10,369	
0106016255	1180	EXTRA DUTY TEACHER	3,460	5,136	PD for Thinking Maps
0106016255	1191	SUBSTITUTE TEACHER EXCUSED	35,089	2,800	PD for Thinking Maps
0106016255	3XXX	BENEFITS	5,774	7,211	Benefits
0106016255	4101	TEXTBOOKS-STATE APPROVED	-	15,000	New and Continued Curriculum
0106016255	4301	INSTRUCTIONAL SUPPLIES	-	4,000	Headphones for AP Testing
0106016255	5866	LICENSE or SOFTWARE FEES	53,844	-	
CSST GENERAL/INSTR			98,167	34,147	
0106036255	1180	EXTRA DUTY TEACHER	18,394	17,976	After School Instructional Coach Meetings, Summer PD Planning, Summer Thinking Maps Training, & After School Trainings
0106036255	1191	SUBSTITUTE TEACHER EXCUSED	7,263	-	
0106036255	3XXX	BENEFITS	5,440	3,912	Benefits
0106036255	4301	INSTRUCTIONAL SUPPLIES	4,378	5,800	Teacher Guides
0106036255	4325	REFRESHMENTS-NOT C CATERG	1,070	-	
0106036255	4350	GENERAL SUPPLIES	47	500	General Supplies to support PD meetings.
0106036255	5205	MILEAGE	-	100	Instructional Coaches to assess Thinking Maps implementation at Elementary Sites.
0106036255	5760	CAMPUS CATERING	13,779	14,772	Refreshments for Professional Development
0106036255	5810	CONSULTANTS	230,350	66,000	PLT, Thinking Maps,
0106036255	5866	LICENSE or SOFTWARE FEES	39,160	51,255	Thinking Maps Site License Renewal
CSST GENERAL/SUPV INSTR			301,486	160,315	
0106056255	1218	EXTRA DUTY LIBRARIAN	4,930	-	
0106056255	3XXX	BENEFITS	1,036	-	
0106056255	5210	TRAVEL AND CONFERENCE	3,400	-	
CSST GENERAL/INSTR LIBR, MEDIA, TECH			9,366	-	

Teaching & Learning - Secondary

Manager Code 0603

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0168016255	4101	TEXTBOOKS-STATE APPROVED	-	6,000	Curriculum Implementation
0172016255	4101	TEXTBOOKS-STATE APPROVED	-	6,000	Curriculum Implementation
0160016255	4101	TEXTBOOKS-STATE APPROVED	-	2,500	Curriculum Implementation
0163016255	4101	TEXTBOOKS-STATE APPROVED	-	2,500	Curriculum Implementation
0176016255	4101	TEXTBOOKS-STATE APPROVED	-	10,000	Curriculum Implementation
0177016255	4101	TEXTBOOKS-STATE APPROVED	-	10,000	Curriculum Implementation
0178016255	4101	TEXTBOOKS-STATE APPROVED	-	10,000	Curriculum Implementation
0179016255	4101	TEXTBOOKS-STATE APPROVED	-	10,000	Curriculum Implementation
CSST GENERAL/INSTR LIBR, MEDIA, TECH			-	30,000	
0106016256	1180	EXTRA DUTY TEACHER	21,106	6,471	Afterschool Training
0106016256	1191	SUBSTITUTE TEACHER EXCUSED	24,500	26,425	Sub Days for PD
0106016256	3XXX	BENEFITS	9,792	7,158	Benefits
0106016256	4101	TEXTBOOKS-STATE APPROVED	-	150,000	New and Continued Curriculum Implementation
0106016256	4301	INSTRUCTIONAL SUPPLIES	1,000	2,500	Supplies for READ 180 & StudySync
0106016256	5210	TRAVEL AND CONFERENCE	34,493	4,300	UCI Writing Project
CSST ENGLISH/INSTR			90,891	196,854	
0106036256	1180	EXTRA DUTY TEACHER	1,000	-	
0106036256	3XXX	BENEFITS	196	-	
0106036256	5205	MILEAGE	500	-	
0106036256	5760	CAMPUS CATERING	11,031	12,920	Light Refreshments for Meetings
0106036256	5810	CONSULTANTS	96,000	42,800	HMH Read 180; English 3D ELD
0106036256	5865	MISC OUTSIDE VENDOR	507	1,000	FedEx Printing
CSST ENGLISH/SUPV INSTR			109,234	56,720	
0106016257	1180	EXTRA DUTY TEACHER	23,942	10,991	Afterschool Training
0106016257	1191	SUBSTITUTE TEACHER EXCUSED	24,500	35,000	Sub Days for PD
0106016257	3XXX	BENEFITS	9,523	10,009	Benefits
0106016257	4101	TEXTBOOKS-STATE APPROVED	-	250,000	New and Continued Curriculum Implementation
0106016257	5210	TRAVEL AND CONFERENCE	33,400	-	
CSST HISTORY/INSTR			91,365	306,000	
0106036257	1180	EXTRA DUTY TEACHER	1,046	-	
0106036257	3XXX	BENEFITS	228	-	
0106036257	5205	MILEAGE	399	500	TOSA Mileage Reimbursement
0106036257	5210	TRAVEL AND CONFERENCE	1,670	685	CCSS Conference (Southern California)
0106036257	5760	CAMPUS CATERING	11,031	6,859	Refreshments for Professional Development
0106036257	5810	CONSULTANTS	48,000	55,500	Digital Education Project; Financial Literacy
CSST HISTORY/SUPV INSTR			62,374	63,544	
0106016258	1180	EXTRA DUTY TEACHER	7,337	14,175	Afterschool Training; Summer School Training for New Curriculum; Department Meetings
0106016258	1191	SUBSTITUTE TEACHER EXCUSED	18,168	-	
0106016258	3XXX	BENEFITS	4,615	3,084	Benefits
0106016258	4101	TEXTBOOKS-STATE APPROVED	-	250,000	New & Continued Curriculum Implementation
0106016258	4301	INSTRUCTIONAL SUPPLIES	150,978	250,000	New & Continued Curriculum Implementation
CSST SCIENCE/INSTR			181,097	517,259	

Teaching & Learning - Secondary

Manager Code 0603

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0106036258	1180	EXTRA DUTY TEACHER	3,000	-	
0106036258	3XXX	BENEFITS	698	-	
0106036258	4325	REFRESHMENTS-NOT C CATERG	651	-	
0106036258	5205	MILEAGE	500	500	Mileage Reimbursement - TOSA
0106036258	5210	TRAVEL AND CONFERENCE	30	-	
0106036258	5301	DUES AND MEMBERSHIPS	500	-	
0106036258	5760	CAMPUS CATERING	27,800	15,899	Breakfast/Lunch for PD
0106036258	5865	MISC OUTSIDE VENDOR	9,600	10,800	Storage Unit for Science Supplies
CSST SCIENCE/SUPV INSTR			42,779	27,199	
0106026259	1180	EXTRA DUTY TEACHER	2,076	2,054	Afterschool Training
0106026259	1191	SUBSTITUTE TEACHER EXCUSED	7,088	7,000	Subs for PD/Art Install and Uninstall
0106026259	3XXX	BENEFITS	1,867	1,970	Benefits
0106026259	4301	INSTRUCTIONAL SUPPLIES	250	250	Supplies for PD
0106026259	5712	BUS TRANS-NMUSD	7,500	10,000	Field Trips (includes January musical instructional service clinic)
0106026259	5810	CONSULTANTS	3,100	3,850	OCC Clinics; Art Show Judges
CSST VAPA/INSTR ARTS			21,881	25,124	
0106036259	4350	GENERAL SUPPLIES	-	-	
0106036259	5760	CAMPUS CATERING	1,991	1,991	Professional Development, January Clinics, Art Night
0106036259	5810	CONSULTANTS	-	-	
0106036259	5865	MISC OUTSIDE VENDOR	1,000	2,000	Duplications - Posters, Trophies (OCDE,
CSST VAPA/SUPV INSTR			2,991	3,991	
CALIFORNIA STATE STANDARDS			$1,255,098	$2,282,845	
0106011410	1130	HOURLY TEACHER	38,698	-	
0106011410	3XXX	BENEFITS	8,768	-	
0106011410	5712	BUS TRANS-NMUSD	5,950	-	
0106011410	5810	CONSULTANTS	3,149	-	
SUMMER SCHOOL/INSTR			56,564	-	
0168011410	1130	HOURLY TEACHER	3,021	3,021	Teachers for Summer Bridges program
0168011410	1180	EXTRA DUTY TEACHER	2,014	2,014	Teachers for Summer Bridges program
0168011410	3XXX	BENEFITS	1,376	1,375	Benefits
0168011410	4301	INSTRUCTIONAL SUPPLIES	190	190	Supplies for summer Bridges program
ENSN/SUMMER SCHOOL/INSTR			6,601	6,600	
0168091410	2420	HOURLY TEACHER	581	571	Classified support for Summer Bridges program
0168091410	3XXX	BENEFITS	205	201	Benefits
0168091410	5760	CAMPUS CATERING	744	744	Meals for Summer Bridges program
ENSN/SUMMER SCHOOL/SUPERVISION INSTR			1,530	1,516	
0168171410	2217	HEALTH ASSISTANT/NURSE'S AIDE	612	612	Health Asst for Summer Bridges program
0168171410	3XXX	BENEFITS	216	218	Benefits
ENSN/SUMMER SCHOOL/HS			828	830	

Teaching & Learning - Secondary

Manager Code 0603

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0168481410	2213	SECURITY	542	542	Security for Summer Bridges program
0168481410	3XXX	BENEFITS	191	193	Benefits
ENSN/SUMMER SCHOOL/SEC			733	735	
0172011410	1130	HOURLY TEACHER	2,996	2,996	Teachers for Summer Bridges program
0172011410	1180	EXTRA DUTY TEACHER	1,511	1,510	Teachers for Summer Bridges program
0172011410	3XXX	BENEFITS	965	965	Benefits
0172011410	4301	INSTRUCTIONAL SUPPLIES	245	245	Supplies for summer Bridges program
TWNK/SUMMER SCHOOL/INSTR			5,716	5,716	
0172091410	5760	CAMPUS CATERING	794	794	Meals for Summer Bridges program
TWNK/SUMMER SCHOOL/SA			794	794	
0172171410	1260	NURSE	1,533	1,533	Nurse for Summer Bridges program
0172171410	3XXX	BENEFITS	36	36	Benefits
TWNK/SUMMER SCHOOL/HS			1,569	1,569	
0176011410	1130	HOURLY TEACHER	4,834	4,834	Teachers for Summer Bridges program
0176011410	3XXX		1,034	1,045	Benefits
CDM/SUMMER SCHOOL/INSTR			5,868	5,879	
0176091410	5760		397	397	Meals for Summer Bridges program
CDM/SUMMER SCHOOL/SA			397	397	
0177011410	1130	HOURLY TEACHER	1,913	1,913	Teachers for Summer Bridges program
0177011410	3XXX	BENEFITS	409	409	Benefits
CMHS/SUMMER SCHOOL/INSTR			2,322	2,322	
0177091410	5760	CAMPUS CATERING	347	347	Meals for Summer Bridges program
CMHS/SUMMER SCHOOL/SA			347	347	
0178091410	5760	CAMPUS CATERING	66	-	
EHS/SUMMER SCHOOL/SA			66	-	
0179091410	5760	CAMPUS CATERING	1,240	-	
NHHS/SUMMER SCHOOL/SA			1,240	-	
SUMMER SCHOOL			$ 85,370	$ 27,499	
TEACHING & LEARNING - SECONDARY TOTAL			**$1,373,906**	**$2,322,114**	

College & Career Education

Manager Code 0607

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0106016153	1180	EXTRA DUTY TEACHER	$ 514	$ 1,027	RIASEC support at evening events to support strategic priorities
0106016153	1191	SUBSTITUTE TEACHER EXCUSED	4,843	2,100	12 subs for non-allowable grant expenditures
0106016153	3XXX	BENEFITS	1,008	681	Benefits
0106016153	4301	INSTRUCTIONAL SUPPLIES	-	10,000	RIASEC materials to support strategic priorities, Non-grant allowable expenses (office supplies, consumables)
0106016153	4350	GENERAL SUPPLIES	2,185	-	
0106016153	4401	EQUIP-NEW NON CAPITALIZED	4,841	1,500	Storage for industry-materials
0106016153	5620	CONTRACT SERVICES	2,675	-	
0106016153	5712	BUS TRANS-NMUSD	991	1,000	C&C Fair Night transportation
0106016153	5809	AWARDS & RECOGNITION	2,182	-	
0106016153	5810	CONSULTANTS	40,767	50,000	Vital Link MOUs (C&C Fair Night and K-12 Robotics)
0106016153	5865	MISC OUTSIDE VENDOR	800	200	Repairs to Spyder 3D equipment at BBHS
ED TECH/INSTR			60,806	66,508	
0106036153	1180	EXTRA DUTY TEACHER	1,007	1,027	Innovation TOSAs
0106036153	2388	EXTRA DUTY - SUPERVISOR/ADMIN	141	207	Support at College & Career Fair
0106036153	2475	TRANSLATORS	1,697	837	Support at College & Career Fair
0106036153	2488	EXTRA DUTY - CLERICAL	638	692	Support at College & Career Fair
0106036153	2975	SCHOOL COMMUNITY FACILITATOR	602	633	Support at College & Career Fair
0106036153	3XXX	BENEFITS	483	434	Benefits
0106036153	4325	REFRESHMENTS-NOT C CATERG	1,454	-	
0106036153	4330	GRADUATION SUPPLIES	-	8,000	CTE Medallions
0106036153	4350	GENERAL SUPPLIES	6,599	7,000	Office Supplies, Copier Paper
0106036153	5205	MILEAGE	-	-	
0106036153	5210	TRAVEL AND CONFERENCE	11,895	4,500	Conferences for CTE Staff
0106036153	5299	MILEAGE STIPEND-CERT	5,500	5,500	Mileage Stipend - Director, Coordinator
0106036153	5601	RENTAL EXPENSE	23,734	30,000	CC Night - OC Fair and Event Center
0106036153	5620	CONTRACT SERVICES	10,000	14,200	MatterHackers maintenance agreement ($10K), Refrigeration Co ($1.6K Culinary at BBHS), Machining Time Savers Inc ($2.6K Engineering at EHS)
0106036153	5714	POSTAGE-Warehouse/JE only	9	-	
0106036153	5760	CAMPUS CATERING	3,264	7,000	District-wide trainings on RIASEC (TOSA, ELOP, AVID, counselors, etc.)
0106036153	5865	MISC OUTSIDE VENDOR	16,480	18,000	FedEx (promotion of programs in three languages)
0106036153	5909	COMMUNICATION STIPEND-CERT	900	900	Communication Stipend - Director, Coordinator
ED TECH/SUPV INSTR			84,403	98,930	
0106116153	1238	EXTRA DUTY COUNSELOR	1,007	-	
0106116153	3XXX	BENEFITS	216	-	
0106116153	5210	TRAVEL AND CONFERENCE	-	3,000	CTE/Educating for Careers Conferences
0106116153	5299	MILEAGE STIPEND-CERT	2,167	3,250	Mileage Stipend - Coordinator
0106116153	5909	COMMUNICATION STIPEND-CERT	400	600	Communication Stipend - Coordinator
ED TECH/GUID & COUNS			3,790	6,850	
COLLEGE AND CAREER TOTAL			**$ 148,999**	**$ 172,288**	

Secondary Education

Manager Code 0608

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0106017334	1180	EXTRA DUTY TEACHER	$ 27,220	$ 27,102	Athletic Directors
0106017334	1191	SUBSTITUTE TEACHER EXCUSED	4,462	875	Subs for Athletic and Activities Directors
0106017334	3XXX	BENEFITS	8,667	6,088	Benefits
0106017334	4202	OTHER BOOKS	14,440	12,040	ECHS Coastline Other Books
0106017334	4350	GENERAL SUPPLIES	1,677	-	Copy Paper for Summer School and Sanborn
0106017334	5810	CONSULTANTS	182,621	211,000	Freedom Committee, D. Weiland, Interquest Canine, Operation Clean Slate, Total Safety, HUDL
0106017334	5866	LICENSE or SOFTWARE FEES	18,220	19,367	5 Star Student, Home Campus, Saavas
ADMIN DIR EDUC/INSTR			257,307	276,472	
0106037334	2488	EXTRA DUTY CLERICAL	1,298	1,325	Assist with Board and HRTF Meetings
0106037334	3XXX	BENEFITS	109	117	Benefits
0106037334	4325	REFRESHMENTS-NOT C CATERG	2,000	-	
0106037334	4350	GENERAL SUPPLIES	3,362	1,332	Copier Paper
0106037334	5205	MILEAGE	50	-	
0106037334	5210	TRAVEL AND CONFERENCE	4,972	3,200	Conferences- Coordinators, AP's; Admin Interns
0106037334	5299	TAXABLE MILEAGE-CERTIFICATED	4,500	4,600	Mileage Stipend - Director, Secondary Ed.
0106037334	5601	RENTAL EXPENSE	240	800	Venue rental for PD
0106037334	5714	POSTAGE-Warehouse/JE only	166	-	
0106037334	5760	CAMPUS CATERING	8,500	5,000	Refreshments for Principals' Meetings
0106037334	5810	CONSULTANTS	-	20,000	Creative Leadership; 2Teach Global
0106037334	5865	MISC OUTSIDE VENDOR	2,300	3,500	Duplications (OCDE, FedEx)
0106037334	5901	POSTAGE	140	80	Mailings
0106037334	5909	COMMUNICATION STIPEND-CERT	800	800	Communication Stipend - Director, Secondary Ed.
ADMIN DIR EDUC/SUPV INSTR			28,437	40,754	
0106097334	4350	GENERAL SUPPLIES	250	-	
0106097334	5301	DUES AND MEMBERSHIPS	10,640	11,000	WASC Accreditation
0106097334	5601	RENTAL EXPENSE	5,310	-	
0106097334	5620	CONTRACT SERVICES	4,138	6,000	Chairs for graduation/promotion
ADMIN DIR EDUC/SCHOOL ADMIN			20,338	17,000	
0106117334	5210	TRAVEL AND CONFERENCE	16,000	16,000	ACSA Conference
0106117334	5810	CONSULTANTS	600	-	Open to Extra Ordinary
ADMIN DIR EDUC/GUID & COUNS			16,600	16,000	
0106397334	4325	REFRESHMENTS-NOT C CATERG	2,175	-	
0106397334	4350	GENERAL SUPPLIES	147	-	
0106397334	5205	MILEAGE	2,245	-	
0106397334	5210	TRAVEL AND CONFERENCE	6,738	-	
0106397334	5760	CAMPUS CATERING	817	-	
0106397334	5901	POSTAGE	111	-	
ADMIN DIR EDUC/GENERAL ADMIN			12,234	-	
0106487334	2288	EXTRA DUTY CLASS SUPPORT	31,334	77,515	5-Campus Safety Facilitators End of Year Security
0106487334	3XXX	BENEFITS	2,776	6,868	Benefits
0106487334	4350	GENERAL SUPPLIES	3,905	10,000	Uniforms for Campus Safety Facilitators
0106487334	5810	CONSULTANTS	621,973	700,000	Star Pro; Guard Power for Board Meetings
ADMIN DIR EDUC/SECURITY			659,988	794,383	
ADMINISTRATIVE DIRECTOR, SECONDARY ED TOTAL			**$ 994,904**	**$ 1,144,609**	

Education Technology

Manager Code 0611

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0103016153	1180	EXTRA DUTY TEACHER	$ 38,358	$ 37,547	Teacher of record ($568 stipend for drivers ed support), workshops for teachers (600 hours extra duty), Digital Learning Day/OC teacher Summit, 30 presenters (120 hours extra duty)
0103016153	1191	SUBSTITUTE TEACHER EXCUSED	8,750	8,750	50 Subs: Office Hours (12), Fellow Program (30), CUE (8), AI Working Group
0103016153	3XXX	BENEFITS	9,864	10,074	Benefits
0103016153	4301	INSTRUCTIONAL SUPPLIES	2,309	10,700	50 iPads, 50 apple pencils, 50 cases (annual refresh) for students to support robotics program, Supplemental/Replacement pieces for STEM kits, Student iPad Refresh
0103016153	4309	COMPUTER SUPPLIES <$1,500	47,246	189,779	200 iPad cases, accessories (annual refresh) 200 iPads, 200 Apple Pencils, Charging Stations, iPads for Elementary Full-Time Support Teachers (Math)
0103016153	4350	GENERAL SUPPLIES	3,223	-	Supplemental/Replacement Pieces for STEM Kits
0103016153	4406	COMPUTER EQUIP-NON CAP	140,821	9,000	Redcats Voice Lift Systems
		ED TECH/INSTR	250,571	265,850	
0103036153	1180	EXTRA DUTY TEACHER	122,074	124,184	Ed Tech TOSA Extra Duty (not to exceed 280 hours at per diem rate, not to exceed 120 hours at district rate), Digital Learning Day - Ed Tech Coaches (40 hours extra duty-district rate), 10 digital coaches ($2.5K stipend each), 30 digital fellows ($2.1K stipend each)
0103036153	2488	EXTRA DUTY - CLERICAL	498	-	Assist with College & Career Fair
0103036153	2991	OTHER	381	384	20 hours Childcare for Parent Series
0103036153	3XXX	BENEFITS	25,269	27,063	Benefits
0103036153	4325	REFRESHMENTS-NOT C CATERG	572	572	Refreshments for Events and Trainings
0103036153	5760	CAMPUS CATERING	7,395	7,000	Refreshments for events and trainings- Digital Learning Day, Instructional Tech Coach, AI Working Group, Digital Fellows, TOSA and Directors Meetings
		ED TECH/SUPV INSTR	156,189	159,203	
0103056153	4309	COMPUTER SUPPLIES (<500.)	-	5,000	Upgrade and replace computer equipment - New staff and Team
0103056153	4350	GENERAL SUPPLIES	3,000	3,000	Southwest, Microcenter, Tech Cafe maintenance, supplies for events
0103056153	4401	EQUIP-NEW NON CAPITALIZED	-	2,000	Upgrade and replace equipment/podium in Tech Café
0103056153	5205	MILEAGE	1,850	1,800	Support at school sites-TOSA moving to new site (4)
0103056153	5210	TRAVEL AND CONFERENCE	14,605	25,000	CUE ($20.2K) Registration for elementary digital coaches (8) and Ed Tech staff; OCCUE ($1.3K); AI Conferences ($1.2K); Virtual Conferences and Harbor Council ($500)
0103056153	5299	TAXABLE MILEAGE-CERTIFICATED	4,500	4,500	Mileage Stipend - Director
0103056153	5301	DUES AND MEMBERSHIPS	480	480	CUE (ED Tech and Coaches)
0103056153	5810	CONSULTANTS	12,000	22,000	Keynote speakers for events(Digital Learning Day, Parent
0103056153	5865	MISC OUTSIDE VENDOR	2,000	5,000	Printing services for events (Fed Ex and JART)
0103056153	5866	LICENSE or SOFTWARE FEES	1,385,687	1,076,945	WeVideo, Seesaw, Seesaw Lessons, Schoology, Screencastify, Lexia, Desmos, IXL, Renaissance, Turnitin, Edgenuity, Edpuzzle, Explore Learning, Zoom, Gemini and Brisk Teaching (AI)
0103056153	5909	COMMUNICATION STIPEND-CERT	600	600	Communication Stipend - Director
		ED TECH/INSTR LIBR, MEDIA & TECH	1,424,722	1,146,325	
0103456153	2488	EXTRA DUTY CLERICAL	664	-	IT Overtime - Digital Learning Day Support (10 hrs.)
0103456153	3XXX	BENEFITS	58	-	Benefits
		ED TECH/IT	722	-	
		EDUCATION TECHNOLOGY TOTAL	**$ 1,832,204**	**$ 1,571,378**	

Asst. Supt., Elementary Education

Manager Code 0700

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0107017336	1180	EXTRA DUTY TEACHER	$ 2,595	$ -	
0107017336	1191	SUB TEACHER EXCUSED	1,750	1,750	Excused subs 10 days
0107017336	3XXX	BENEFITS	925	381	Benefits
ELEM ED/INSTR			5,270	2,131	
0107037336	1180	EXTRA DUTY TEACHER	-	2,568	Professional Development 50 HRS
0107037336	2388	EXTRA DUTY SUPV/ADMIN SUPP	3,975	3,926	Clerical Support for Curricular Projects
0107037336	3XXX	BENEFITS	340	884	Benefits
0107037336	4309	COMPUTER SUPPLIES (<500.)	513	600	Office Tech Supplies
0107037336	4325	REFRESHMENTS-NOT C CATERG	18,334	22,000	Light Refreshments (Meetings)
0107037336	4350	GENERAL SUPPLIES	3,300	3,500	Office Supplies
0107037336	4356	HEALTH SUPPLIES	500	-	First Aid Box
0107037336	5205	MILEAGE	50	150	Office Support visiting sites
0107037336	5210	TRAVEL AND CONFERENCE	760	2,000	Conferences for PD (Program Support)
0107037336	5299	MILEAGE STIPEND-CERT	10,050	10,050	Mileage Stipend - Asst. Supt., Elementary Ed., Coordinator
0107037336	5601	RENTAL EXPENSE	2,776	4,500	Rentals for Staff Professional Development
0107037336	5760	CAMPUS CATERING	1,020	1,000	Refreshments/Break Room Supplies
0107037336	5810	CONSULTANTS	50,000	50,000	Consultant for Administrators
0107037336	5865	MISC OUTSIDE VENDOR	1,000	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			94,718	104,278	
0107397336	5810	CONSULTANTS	15,172	-	Grant Writing Support
0107397336	5816	LEGAL EXPENSE	11,224	15,000	Elementary Legal Expenses
ELEM ED/GENERAL ADMIN			26,396	15,000	
ASST SUPT, ELEMENTARY ED TOTAL			**$ 126,384**	**$ 121,409**	

Elementary Education

Manager Code 0702

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0107037334	1180	EXTRA DUTY TEACHER	$ 4,456	$ -	
0107037334	3XXX	BENEFITS	954	-	
0107037334	4202	OTHER BOOKS	-	2,200	Principal Support/Book Studies
0107037334	4325	REFRESHMENTS-NOT C CATERG	1,205	2,000	Light Refreshments for Meetings
0107037334	4350	GENERAL SUPPLIES	2,000	1,300	Office Supplies, Copier Paper
0107037334	5210	TRAVEL AND CONFERENCE	4,400	24,000	Annual Teacher Clarity Conference (Admin Dir, Elem Ed). Dr. Doug Fisher Consultant (Teacher Clarity Playbook).
0107037334	5299	MILEAGE STIPEND-CERT	4,500	4,500	Mileage Stipend - Administrative Director
0107037334	5601	RENTAL EXPENSE	2,200	4,100	Facility rental fees for Elementary Principals Meetings
0107037334	5714	POSTAGE-Warehouse/JE only	15	50	Various District Mailings
0107037334	5760	CAMPUS CATERING	6,000	4,500	Monthly Elementary Principal Meetings (40 Attendees - Principals, Directors, Assistant Superintendents) and Monthly School Admin Assistant Meetings (30 Attendees)
0107037334	5810	CONSULTANTS	92,500	129,500	Consultants for Trainings
0107037334	5866	LICENSE or SOFTWARE FEES	61,170	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			180,200	240,574	
0107057334	2420	GENERAL ADMINISTRATION CLASSIF	3,685	-	Book Review
0107057334	3XXX	BENEFITS	1,301	-	Benefits
ADMIN DIR EDUC/INSTR LIBR, MEDIA, & TECH			4,986	-	
ELEMENTARY EDUCATION TOTAL			**$ 185,186**	**$ 240,574**	

Teaching & Learning - Elementary

Manager Code 0703

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0107016151	1180	EXTRA DUTY TEACHER	$ 45,386	$ -	
0107016151	1191	SUBSTITUTE TEACHER EXCUSED	105,550	43,750	250 sub days
0107016151	3XXX	BENEFITS	25,218	9,520	Benefits
0107016151	4101	TEXTBOOKS - APPROVED	32,898	32,000	Studies Weekly (Social Studies)
0107016151	4301	INSTRUCTIONAL SUPPLIES	9,100	15,000	TOSA classroom training supplies
0107016151	5712	BUS TRANS-NMUSD	776	-	
CURRICULUM K-6/INSTR			218,928	100,270	
0107036151	1180	EXTRA DUTY TEACHER	53,906	53,915	Extended Summer Assignment; 7 TOSA's 10 days each
0107036151	2488	EXTRA DUTY - CLERICAL	-	1,287	Extra Duty Clerical
0107036151	3XXX	BENEFITS	11,547	11,820	Benefits
0107036151	4325	REFRESHMENTS-NOT C CATERG	1,516	20,000	Reimbursements for refreshments
0107036151	4350	GENERAL SUPPLIES	5,519	-	
0107036151	5205	MILEAGE	4,718	-	
0107036151	5210	TRAVEL AND CONFERENCE	7,280	24,000	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	26,000	20,000	Rental of tables and chairs for 4 PD days (Signature Party Rentals / Halecrest & City of Newport)
0107036151	5620	CONTRACT SERVICES	600	15,000	Laundry Butler (tablecloths for training)
0107036151	5760	CAMPUS CATERING	17,000	10,000	Refreshments for PD days, all TOSA meetings, Thinking Maps and Administrator trainings
0107036151	5810	CONSULTANTS	213,500	180,000	PD days, Keynote, Thinking Maps, Proactive (training/coaching for all district TOSAs)
0107036151	5865	MISC OUTSIDE VENDOR	2,718	3,000	Printing Handouts for PD
0107036151	5866	LICENSE or SOFTWARE FEES	255	-	Mr. Elmer
0107036151	5909	COMMUNICATION STIPEND-CERT	600	600	Communication Stipend - Director
CURRICULUM K-6/SUPV INSTR			349,659	344,122	
0107056151	1218	LIBRARY BOOKS	4,577	-	Librarian Summer Work
0107056151	3XXX	MILEAGE	962	-	Benefits
CURRICULUM K-6/INSTR LIBRARY, MEDIA, TECH			5,539	-	
CURRICULUM K-6			$ 574,126	$ 444,392	
0107016117	1180	EXTRA DUTY TEACHER	46,704	55,469	Summer Math Training (900 hrs.)
0107016117	1191	SUBSTITUTE TEACHER EXCUSED	28,000	17,500	UCLA Math Training for Grade 3 (160 sub days)
0107016117	3XXX	BENEFITS	15,888	15,889	Benefits
0107016117	4101	TEXTBOOKS - APPROVED	50,890	10,000	New class formations, consumables
0107016117	4301	INSTRUCTIONAL SUPPLIES	50,000	50,000	Chart paper, manipulatives, math center kits (for adoption).
0107016117	4350	GENERAL SUPPLIES	5,000	-	Supplies for PD days and ongoing trainings (paper, box of pens and markers, post its, chart paper).
0107016117	5810	CONSULTANTS	-	-	
0107016117	5865	MISC OUTSIDE VENDOR	41,000	41,000	Duplications (FedEx, JART)
0107016117	5866	LICENSE or SOFTWARE FEES	237,384	50,000	Core and intervention math digital access: Number Worlds, Math Facts, Imagine Math
ELEM MATH/INSTR			474,866	239,858	
0107036117	1180	EXTRA DUTY TEACHER	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	683	-	Benefits
0107036117	4202	OTHER BOOKS	-	5,000	
0107036117	5210	TRAVEL AND CONFERENCE	50,000	10,000	
0107036117	5760	CAMPUS CATERING	2,000	5,000	
0107036117	5810	CONSULTANTS	125,600	88,400	Consulting/training for TOSAs; UCLA Math, Illustrative Math.
ELEM MATH/SUPV INSTR			181,534	108,400	
ELEM MATH			$ 656,400	$ 348,258	

Teaching & Learning - Elementary

Manager Code 0703

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0107016118	1180	EXTRA DUTY TEACHER	84,067	55,469	Summer Training (1620 hrs.)
0107016118	1191	SUBSTITUTE TEACHER EXCUSED	3,500	72,275	20 days
0107016118	3XXX	BENEFITS	18,684	27,797	Benefits
0107016118	4101	TEXTBOOKS - APPROVED	744,627	450,000	Wonders, Heggerty, Learning Without Tears, Replenishment/new class formations, ELD workbooks
0107016118	4102	TEXTBOOKS-CORE CURRICULA	60,278	60,278	Learning Without Tears
0107016118	4301	INSTRUCTIONAL SUPPLIES	50,270	48,500	Intervention supplies/ support teacher (32 Teachers x $500) materials, teaching binders for writing program, ancillary materials for ELA
0107016118	4350	GENERAL SUPPLIES	15,367	-	Southwest/Barnes/City of NB/Reimbursements
0107016118	4401	EQUIPMENT-NEW (NON-CAPITAL)	1,507	-	Lakeshore Learning
0107016118	5620	CONTRACT SERVICES	600	600	Laundry Butler
0107016118	5865	MISC OUTSIDE VENDOR	11,932	10,000	Duplications - Classroom Assessments (FedEx)
ELA/ELD/INSTR			990,832	724,919	
0107036118	1180	EXTRA DUTY TEACHER	152	-	New Teacher Training
0107036118	3XXX	BENEFITS	34	-	
0107036118	4301	INSTRUCTIONAL SUPPLIES	11,724	-	
0107036118	4325	REFRESHMENTS-NOT C CATERG	300	-	
0107036118	4350	GENERAL SUPPLIES	20,220	3,000	PD Materials (Doug Fisher books for all TOSA's)
0107036118	4401	EQUIPMENT-NEW (NON-CAPITAL)	1,525	-	Office Furniture
0107036118	5760	CAMPUS CATERING	10,088	-	Light Snacks and Refreshments Trainings (35 PD days)
0107036118	5810	CONSULTANTS	218,970	130,750	Writing Training (Thinking Maps)
0107036118	5865	MIS OUTSIDE VENDOR	8,171	1,600	Duplications (FedEx)
0107036118	5866	LICENSE or SOFTWARE FEE	286,381	525,690	Thinking Maps, Better Chinese (Mandarin curriculum), DIBELs
ELA/ELD/SUPV INSTR			557,565	661,040	
ELA/ELD			$ 1,548,397	$ 1,385,959	
					NEW COST CENTER 6115
0107016512	1191	EXTRA DUTY TEACHER	185	-	
0107016512	3101	SUBSTITUTE TEACHER EXCUSED	33	-	
0107016512	3313	BENEFITS	3	-	
0107016512	3501	INSTRUCTIONAL SUPPLIES	1	-	
0107016512	3601	INSTRUCTIONAL SUPPLIES	1	-	
ELEM MUSIC/INSTR			223	-	
0107026512	1180	EXTRA DUTY TEACHER	18,136	-	Subs for Ensembles and Events (380 @ hrly. rate)
0107026512	1191	SUBSTITUTE TEACHER EXCUSED	14,350	11,200	Art Commission (82 days); NAMM and SCVA (42 days)
0107026512	2188	EXTRA DUTY AIDE	896		After School
0107026512	3XXX	BENEFITS	6,959	2,399	Benefits
0107026512	4301	INSTRUCTIONAL SUPPLIES	24,200	24,000	Recorders, guitars, other small instruments, cleaning supplies for instruments (Instrument Place, Southwest, Music & Arts, Arts & Learning, Sweetwater).
0107026512	4350	GENERAL SUPPLIES	2,976	-	
0107026512	4401	EQUIP- NEW NON CAPITALIZED	10,824	8,000	Replenishment of Saxophones, Violas, and Trumpets
0107026512	5205	MILEAGE	605	-	
0107026512	5210	TRAVEL AND CONFERENCE	6,298	1,950	NAMM, SCVA, Choral and CASMEC, SCSBOA, Suzuki Violin Conference
0107026512	5301	DUES AND MEMBERSHIPS	810	800	American Orff; Suzuki
0107026512	5601	RENTAL EXPENSE	-	-	Rentals for end of year concerts and events
0107026512	5620	CONTRACT SERVICES	36,000	39,000	Instrument Repair & Tuning (Instrument Place)
0107026512	5712	BUS TRANS-NMUSD	3,438	10,000	Field of Honor and Zone Events
0107026512	5810	CONSULTANTS	2,250	20,000	Instrument Coaches
0107026512	5866	LICENSE or SOFTWARE FEES	65,814	86,200	Quaver, EEC, Sound trap (Spotify), Make Music
ELEM MUSIC/INSTR			193,556	203,549	
0107036512	4401	EQUIPMENT-NEW (NON-CAPITAL)		3,000	
0107036512	5760	CAMPUS CATERING	1,189	1,189	Light Refreshments for Arts Commission
ELEM MUSIC/SUPV INSTR			1,189	4,189	
MUSIC			$ 194,826	$ 207,819	

Teaching & Learning - Elementary

Manager Code 0703

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
					NEW COST CENTER 6113
0107016513	1180	EXTRA DUTY TEACHER	4,000	4,000	Lead PE Teacher Stipend
0107016513	3XXX	BENEFITS	904	904	Benefits
0107016513	4301	INSTRUCTIONAL SUPPLIES	25,000	25,800	PE Equipment
0107016513	4350	GENERAL SUPPLIES	2,200	-	PE Supplies
0107016513	5205	MILEAGE	1,000	1,000	Mileage Reimbursement
0107016513	5865	MISC OUTSIDE VENDOR	-	-	
		ELEM PE/INSTR	33,104	31,704	
0107036513	1180	EXTRA DUTY TEACHER	806	-	
0107036513	3XXX	BENEFITS	182	-	
		ELEM PE/SUPV INSTR	988	-	
		PHYSICAL EDUCATION	$ 34,092	$ 31,704	
					NEW COST CENTER 6114
0107016514	1180	EXTRA DUTY TEACHER	36,726	10,272	Summer Training (720 hrs.)
0107016514	1191	SUBSTITUTE TEACHER EXCUSED	525	3,500	
0107016514	3XXX	BENEFITS	7,979	2,950	Benefits
0107016514	4101	TEXTBOOKS - APPROVED	60,000	60,000	SAVVAS Replenishment, New Classes, PLTW
0107016514	4301	INSTRUCTIONAL SUPPLIES	220,800	228,000	Science Supplies, PLTW Labs, General Classroom Science (SAVVAS core)
0107016514	4350	GENERAL SUPPLIES	8,235	-	Training Supplies (Southwest)
0107016514	5205	MILEAGE	500	500	
0107016514	5210	TRAVEL AND CONFERENCE	4,800	4,800	
0107016514	5866	LICENSE or SOFTWARE FEES	5,700	5,700	Mystery Science
		ELEM SCIENCE SUPPORT/INSTR	345,265	315,722	
0107036514	5810	CONSULTANTS	123,200	40,000	Initial Adoption Training
		ELEM SCIENCE SUPPORT/SUPV INSTR	123,200	40,000	
		SCIENCE SUPPORT	$ 468,465	$ 355,722	
		TEACHING & LEARNING - ELEMENTARY TOTAL	**$ 3,476,306**	**$ 2,773,854**	

Asst. Supt., Business Services - Operations

Manager Code 0800

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0108397371	2388	EXTRA DUTY SUPV/ADMIN SUPPORT	$ 2,000	$ 2,000	Overtime for Special Projects
0108397371	3XXX	BENEFITS	170	177	Benefits
0108397371	4325	REFRESHMENTS-NOT C CATERG	200	-	
0108397371	4350	GENERAL SUPPLIES	3,000	3,000	Updating of Supplies
0108397371	4401	EQUIP-NEW NON CAPITALIZED	2,000	2,000	Updating of Equipment
0108397371	5210	TRAVEL AND CONFERENCE	9,500	9,500	CASBO, CASH, School Services of California
0108397371	5298	MILEAGE STIPEND-CLSFD	7,800	7,800	Mileage Stipend - Asst. Supt., CBO
0108397371	5301	DUES AND MEMBERSHIPS	3,000	3,000	CASBO, CASH, School Services of California, Inc.
0108397371	5760	CAMPUS CATERING	1,000	1,000	Light Refreshments for Business Services, Directors Meetings, and Budget Meetings
0108397371	5810	CONSULTANT	65,000	65,000	Planning Services and Coordination with Coastal Commission (TRG Land)
0108397371	5816	LEGAL EXPENSE	40,000	40,000	Legal Business
0108397371	5865	MISC OUTSIDE VENDOR	300	300	Duplications - Business Cards
0108397371	5908	COMMUNICATION STIPEND-CLSFD	1,800	1,800	Communication Stipend - Asst. Supt., CBO
FISCAL SERVICES/GENERAL ADMIN			135,770	135,577	
0108477373	5511	HEAT	500,000	550,000	So Cal Gas - Bundled Costs (Procurement/Transmission)
0108477373	5521	LIGHT & POWER	3,650,000	3,900,000	So Cal Edison and Shell Energy Bundled Charges
0108477373	5531	WATER	1,331,000	1,600,000	Irvine Water District, Mesa Water, City of Newport Beach
0108477373	5532	SANITATION DISTRICT FEES	270,000	300,000	OC Tax Collection; County Sanitation District
0108477373	5541	TRASH SERVICE	435,000	500,000	Regular Trash Service
0108477373	5902	TELEPHONE SERVICE CHARGES	36,750	36,750	Phone Charges (AT&T)
UTILITIES/M&O			6,222,750	6,886,750	
BUSINESS SERVICES - OPERATIONS TOTAL			**$ 6,358,520**	**$ 7,022,327**	

Maintenance

Manager Code 0801

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0108477551	2288	EXTRA DUTY CLASS SUPPORT	$ 174,535	$ 167,938	Extra Duty - Staff Overtime
0108477551	2388	EXTRA DUTY SUPV/ADMIN	7,372	8,724	Extra Duty - Staff Overtime
0108477551	2488	EXTRA DUTY CLERICAL	7,361	6,736	Extra Duty - Staff Overtime
0108477551	3XXX	BENEFITS	16,126	15,571	Benefits
0108477551	4309	COMPUTER SUPPLIES <$1,500	500	1,000	Computer supply needs
0108477551	4325	REFRESHMENTS-NOT C CATERG	4,500	-	
0108477551	4350	GENERAL SUPPLIES	779,066	740,815	Building Materials; Open Purchase Orders; Tools and Specialty Materials; Uniforms
0108477551	4351	FURNITURE	6,384	-	
0108477551	4355	COPIER SUPPLIES	550	500	Copier Paper
0108477551	4356	HEALTH SUPPLIES	2,600	1,800	SoCal First Aid & Safety
0108477551	4360	AIR CONDITIONER SUPPLIES	325,000	309,000	AC supply Open Purchase Orders; HVAC Supplies and Repair
0108477551	4363	POOL MAINTENANCE SUPPLIES	352,000	340,000	Pool Chemicals and Supplies
0108477551	4367	SECURITY SUPPLIES	120,000	95,000	Door hardware and Security; Lock Shop Special Orders
0108477551	4380	MAINTENANCE SUPPLIES	64,450	75,000	Material Control Center Supplies
0108477551	4390	SAFETY & TRAINING SUPPLIES	1,000	1,000	Staff Trainings
0108477551	4401	EQUIP-NEW NON CAPITALIZED	91,740	94,100	Water Heaters, Drinking Fountains, HVAC Units
0108477551	4406	COMPUTER EQUIP (NON-CAPITAL)	2,010	-	
0108477551	5210	TRAVEL AND CONFERENCE	22,000	10,000	Professional Development: Certification, CASH Conference
0108477551	5298	MILEAGE STIPEND-CLSFD	9,000	9,000	Mileage Stipend
0108477551	5301	DUES AND MEMBERSHIPS	400	400	Underground Services/DigAlert
0108477551	5450	OTHER INSURANCE	78,650	82,000	Vehicle Insurance (van & trucks)
0108477551	5611	EQUIPMENT RENTAL	37,000	45,000	Lighting, equipment and events rentals
0108477551	5620	CONTRACT SERVICES	2,347,200	3,042,000	Service and repair for building systems and equipment
0108477551	5679	MAINT/SVC MISCELLANEOUS	420,354	498,000	Mandated Annual Inspections for building and compliance
0108477551	5716	FUEL FOR OTHER CARS-JE only	116,000	120,000	White fleet and gas powered equipment
0108477551	5718	VEHICLE REPAIR - INHOUSE	40,000	40,000	White fleet vehicle repairs
0108477551	5760	CAMPUS CATERING	4,300	4,000	Light refreshments for staff trainings
0108477551	5810	CONSULTANTS	738,250	1,015,000	Construction management, Electrical system assessment
0108477551	5850	OTHER LICENSES	11,608	12,000	Department of Industrial Relations (Inspection Fees)
0108477551	5865	MISC OUTSIDE VENDOR	300	1,000	Print Services (FedEx)
0108477551	5866	LICENSE or SOFTWARE FEES	35,592	38,500	Box, Brightly, Zonar
0108477551	5902	TELEPHONE SERVICE CHARGES	32,000	34,000	Maintenance staff usage
0108477551	5904	RADIO EQUIPMENT MAINTENANCE	35,000	65,000	District radio repairs
0108477551	5908	COMMUNICATION STIPEND-CLASS	1,200	1,200	Communication Stipend
0108477551	6401	NEW EQUIPMENT-CAPITALIZED	108,446	237,000	HVAC Units, Sewer Jetter/Camera, Pool Boiler, Storage Container, Industrial Code Machine
MAINTENANCE/M&O			5,992,494	7,111,284	
0108497551	5810	CONSULTANTS	835,570	-	
MAINTENANCE/FAC ACQ			835,570	-	
MAINTENANCE			**$ 6,828,064**	**$ 7,111,284**	

Maintenance

Manager Code 0801

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0108498501	5620	CONTRACT SERVICES	812,913	290,400	Asbestos Abatement
0108498501	5810	CONSULTANTS	40,775	16,163	
0108498501	6262	CONSTRUCTION MGMT	9,825	22,925	
0108498501	6280	CONSTRUCTION TESTING	22,463	52,412	
0108498501	6290	CONSTRUCTION INSPECTION	9,936	23,184	
ASBESTOS/FAC ACQ			895,912	405,084	
ASBESTOS			**$ 895,912**	**$ 405,084**	
0108498502	4401	EQUIPMENT-NEW (NON-CAPITAL)	-	64,552	Asphalt Seal Coat & Stripe
0108498502	5611	EQUIPMENT RENTAL	4,663	1,292	
0108498502	5620	CONTRACT SERVICES	2,092,107	8,243,522	
0108498502	5689	RENTAL, LEASE, REPAIR - OFFSET	-	(3,787,200)	
0108498502	5810	CONSULTANTS	45,985	60,000	
0108498502	6205	ARCHITECTS & ENGINEERING	820,444	-	
0108498502	6220	DSA FEES	48,408	39,000	
0108498502	6262	CONSTRUCTION MGMT	381,663	864,846	
0108498502	6280	CONSTRUCTION TESTING	14,957	79,898	
0108498502	6290	CONSTRUCTION INSPECTION	9,833	134,798	
0108498502	6401	NEW EQUIPMENT-CAPITALIZED	-	28,000	
PAVING/FAC ACQ			3,418,060	5,728,708	
PAVING			**$ 3,418,060**	**$ 5,728,708**	
0108498503	5620	CONTRACT SERVICES	1,570,793	3,019,994	Flooring
0108498503	6205	ARCHITECTS & ENGINEERING	319,200	5,331	
0108498503	6262	CONSTRUCTION MGMT	156,236	522,367	
FLOORING/FAC ACQ			2,046,229	3,547,692	
FLOORING			**$ 2,046,229**	**$ 3,547,692**	
0108498505	5620	CONTRACT SERVICES	22,701	-	
0108498505	5810	CONSULTANTS	16,208		
0108498505	6205	ARCHITECTS & ENGINEERING	16,016	-	
0108498505	6220	DSA FEES	3,678		
0108498505	6290	CONSTRUCTION INSPECTION	48,272	-	
ELECTRICAL/FAC ACQ			106,875	-	
ELECTRICAL			**$ 106,875**	**$ -**	
0108498506	5620	CONTRACT SERVICES	100,000	2,600,000	HVAC
0108498506	5689	RENTAL, LEASE, REPAIR - OFFSET	-	(2,000,000)	
0108498506	5810	CONSULTANTS	-	10,000	
0108498506	6205	ARCHITECTS & ENGINEERING	67,308	281,042	
0108498506	6220	DSA FEES	-	29,968	
0108498506	6262	CONSTRUCTION MGMT	4,536	275,000	
0108498506	6280	CONSTRUCTION TEST	-	65,000	
0108498506	6290	CONSTRUCTION INSPECTION	-	62,000	
HEATING/FAC ACQ			171,844	1,323,010	
HEATING			**$ 171,844**	**$ 1,323,010**	

Maintenance

Manager Code 0801

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0108498507	5620	CONTRACT SERVICES	533,587	776,440	Exterior Painting
0108498507	5689	RENTAL, LEASE, REPAIR - OFFSET	-	(348,000)	
0108498507	5810	CONSULTANTS	44,950	10,000	
0108498507	6205	ARCHITECTS & ENGINEERING	64,900	55,150	
0108498507	6262	CONSTRUCTION MGMT	28,250	19,742	
0108498507	6280	CONSTRUCTION TESTING	1,500	16,500	
EXTERIOR PAINTING/FAC ACQ			673,187	529,832	
EXTERIOR PAINTING			**$ 673,187**	**$ 529,832**	
0108498508	6205	ARCHITECTS & ENGINEERING	1,316	-	
INTERIOR PAINTING/M&O			1,316	-	
INTERIOR PAINTING			**$ 1,316**	**$ -**	
0108498510	5620	CONTRACT SERVICES	3,207,702	668,902	Roof Replacement
0108498510	5810	CONSULTANTS	863	25,000	
0108498510	6205	ARCHITECTS & ENGINEERING	50,463	32,250	
0108498510	6262	CONSTRUCTION MGMT	108,710	63,540	
0108498510	6290	CONSTRUCTION INSPECTION	13,248	19,872	
ROOFING/FAC ACQ			3,380,986	809,564	
ROOFING			**$ 3,380,986**	**$ 809,564**	
0108498521	5620	CONTRACT SERVICES	10,000	50,000	Solar
0108498521	5679	MAINT/SVC MISCELLANEOUS	116,500	200,000	
0108498521	5810	CONSULTANTS	65,837	25,000	
0108498521	5866	LICENSE or SOFTWARE FEES	10,847	12,000	
ENERGY CONSERVATION/FAC ACQ			203,184	287,000	
ENERGY CONSERVATION			**$ 203,184**	**$ 287,000**	
0108498554	5620	CONTRACT SERVICES	1,669,947	642,620	Fire Alarms/P.A. System Replacement
0108498554	5810	CONSULTANTS	34,432	-	
0108498554	6205	ARCHITECTS & ENGINEERING	178,726	8,079	
0108498554	6220	DSA FEES	48,398	-	
0108498554	6262	CONSTRUCTION MGMT	101,500	46,500	
0108498554	6280	CONSTRUCTION TEST	2,810	-	
0108498554	6290	CONSTRUCTION INSPECTION	47,081	33,247	
LOW VOLTAGE/FAC ACQ			2,082,894	730,446	
LOW VOLTAGE			**$ 2,082,894**	**$ 730,446**	
0108498555	4350	GENERAL SUPPLIES	53,974	-	
0108498555	5620	CONTRACT SERVICES	707,075	-	
0108498555	5810	CONSULTANTS	25,563	-	
0108498555	6262	CONSTRUCTION MGMT	32,750	-	
STRUCTURAL REPAIRS/FAC ACQ			819,362	-	
STRUCTURAL REPAIRS			**$ 819,362**	**$ -**	
MAINTENANCE TOTAL			**$ 20,627,913**	**$ 20,472,620**	

Operations

Manager Code 0802

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0108477391	2288	EXTRA DUTY CLASS SUPPORT	$ 600,000	$ 660,000	Civic Center OT, High School Custodial OT
0108477391	2388	EXTRA DUTY SUPV/ADMIN SUPPORT	50,123	47,116	Plant Manager
0108477391	3XXX	BENEFITS	55,390	60,036	Benefits
0108477391	4350	GENERAL SUPPLIES	72,000	91,810	Open Purchase Orders, Civic Center Materials, Uniforms
0108477391	4356	HEALTH SUPPLIES	11,012	7,200	First Aid cabinets and refill supplies
0108477391	4401	EQUIP-NEW NON CAPITALIZED	77,706	35,000	Sound Boards, Lighting Control Boards (Theater)
0108477391	5210	TRAVEL AND CONFERENCE	1,000	1,500	Staff Trainings, Professional Development
0108477391	5450	OTHER INSURANCE	-	6,500	4 Vehicles
0108477391	5601	RENTAL EXPENSE	24,383	25,000	Space Rental
0108477391	5611	EQUIPMENT RENTAL	31,878	7,500	Rental of equipment for repairs and performances
0108477391	5620	CONTRACT SERVICES	209,878	375,000	Theater Repairs, Crestron System, CMUYSC Grant Match
0108477391	5679	MAINT/SVC MISCELLANEOUS	12,666	17,500	Rigging Inspections
0108477391	5716	FUEL FOR OTHER CARS-JE only	500	800	Fuel for White Fleet
0108477391	5718	VEHICLE REPAIR - INHOUSE	1,000	500	Vehicle Repair for White Fleet
0108477391	5810	CONSULTANTS	-	15,000	Theater Operations Repairs and Materials
0108477391	5866	LICENSE or SOFTWARE FEES	2,273	2,750	Zonar, Box for Theater Tech
0108477391	5902	TELEPHONE SERVICE CHARGES	4,500	3,400	Civic Center staff
0108477391	6401	EQUIPMENT	12,863	30,000	New Equipment for Theater Operations
CIVIC CENTER/M&O			1,167,172	1,386,612	
CIVIC CENTER			**$ 1,167,172**	**$ 1,386,612**	
0108477392	4350	GENERAL SUPPLIES	2,000	-	
0108477392	4357	DISASTER SUPPLIES	35,000	-	
0108477392	4401	EQUIP-NEW NON CAPITAL	12,000	15,000	Storage Containers
0108477392	5903	COMMUNICATION EQUIP RENTAL	15,000	13,000	Day Wireless - Santiago Peak
0108477392	6401	EQUIPMENT	12,000	-	
EMERGENCY PREP/M&O			76,000	28,000	
EMERGENCY PREP			**$ 76,000**	**$ 28,000**	
0108477394	4350	GENERAL SUPPLIES	5,000	5,000	ID Badge Supplies
0108477394	4401	EQUIPMENT-NEW (NON-CAPITAL)	21,601	-	
0108477394	5620	CONTRACT SERVICES	3,500	128,500	Open Purchase Orders
0108477394	5679	MAINT/SVC MISCELLANEOUS	25,000	13,500	Hazardous Waste Services
0108477394	5810	CONSULTANTS	18,717	18,500	UST Case Closure
0108477394	5850	OTHER LICENSES	16,101	16,800	Environmental Agency Fees
0108477394	5865	MISC OUTSIDE VENDOR	5,000	5,000	City of Costa Mesa Fire inspections
SAFETY&SECURITY/M&O			94,919	187,300	
SAFETY & SECURITY			**$ 94,919**	**$ 187,300**	

Operations

Manager Code 0802

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0108477601	2288	EXTRA DUTY CLASS SUPPORT	160,000	162,002	Custodial OT
0108477601	2291	CLASSIFIED SUPPORT SUB	1,200,000	1,200,000	Custodial Subs
0108477601	2388	EXTRA DUTY SUPV/ADMIN SUPPORT	42,600	52,000	Supervisor OT
0108477601	3XXX	BENEFITS	441,222	441,290	Benefits
0108477601	4309	COMPUTER SUPPLIES <$1,500	1,000	1,000	Computer Supplies
0108477601	4325	REFRESHMENTS-NOT C CATERG	3,371	1,000	Trainings and Meetings
0108477601	4350	GENERAL SUPPLIES	60,500	27,650	Uniforms, Tools, Non-custodial Supplies
0108477601	4361	CUSTODIAL SUPPLIES	746,000	590,000	Supplies (Waxie Sanitary, Gym Floor, Stores)
0108477601	4401	EQUIP-NEW NON CAPITALIZED	22,000	113,300	Replacement Custodial Equipment
0108477601	5205	MILEAGE	1,500	1,500	Custodial Staff Mileage
0108477601	5210	TRAVEL AND CONFERENCE	6,000	-	
0108477601	5298	TAXABLE MILEAGE-CLSFD	2,250	2,250	Mileage Stipend - Asst. Dir, M&O
0108477601	5301	DUES AND MEMBERSHIPS	1,500	-	
0108477601	5450	OTHER INSURANCE	11,550	13,000	Custodial White Fleet
0108477601	5620	CONTRACT SERVICES	195,000	225,000	Equipment Repairs, Bi-Annual Window Washing, Pest Control
0108477601	5716	FUEL FOR OTHER CARS-JE only	14,000	14,000	White Fleet Vehicles and Gas Operated Equipment
0108477601	5718	VEHICLE REPAIR - INHOUSE	6,300	6,000	White Fleet Vehicle Repairs
0108477601	5760	CAMPUS CATERING	-	-	
0108477601	5865	MISC OUTSIDE VENDOR	110,000	110,000	Rental Services
0108477601	5866	LICENSE or SOFTWARE FEES	11,555	15,000	Three Hill Path, Box, Zonar
0108477601	5902	TELEPHONE SERVICE CHARGES	29,000	30,000	Custodial Staff
0108477601	5908	COMMUNICATION STIPEND-CLASS	300	300	Communication Stipend - Asst. Dir., M&O
0108477601	6401	EQUIPMENT	125,000	-	
CUSTODIAL OPERATIONS/M&O			3,190,648	3,005,292	
CUSTODIAL OPERATIONS			**$ 3,190,648**	**$ 3,005,292**	
0108477602	2288	EXTRA DUTY CLASS SUPPORT	160,000	164,000	Grounds Operations OT
0108477602	2388	EXTRA DUTY SUPV/ADMIN SUPPORT	6,662	6,871	Grounds Supervisor OT
0108477602	3XXX	BENEFITS	14,200	14,507	Benefits
0108477602	4350	GENERAL SUPPLIES	33,800	49,995	Open Purchase Orders, Stores Orders, Uniforms
0108477602	4356	HEALTH SUPPLIES	2,500	2,000	Socal First Aid
0108477602	4380	MAINTENANCE SUPPLIES	63,353	60,000	Material Control Center Supplies
0108477602	4381	REPAIR GROUND EQUIPMENT	111,500	94,500	Grounds Repair Parts and Shop Supplies
0108477602	4382	GROUNDS UPKEEP	190,212	223,500	Lawn and Garden Maintenance Needs
0108477602	4401	EQUIP-NEW NON CAPITALIZED	25,000	69,100	Grounds Equipment Replacement
0108477602	5210	TRAVEL AND CONFERENCE	2,000	1,000	Trainings and Professional Development
0108477602	5298	MILEAGE STIPEND-CLSFD	2,250	2,250	Mileage Stipend - Asst. Dir, M&O
0108477602	5450	OTHER INSURANCE	33,180	35,000	Grounds White fleet
0108477602	5601	RENTAL EXPENSE	16,000	2,000	Cardinal, Fences, Chairs (Promotion)
0108477602	5611	EQUIPMENT RENTAL	53,500	17,000	Grounds Equipment Rentals
0108477602	5620	CONTRACT SERVICES	1,317,935	1,616,100	Tree Removal/Replacement, Synthetic Turf Maintenance, Bird Deterrent, Irrigation, Termites, Field Restoration, Miscellaneous Repairs
0108477602	5679	MAINT/SVC MISCELLANEOUS	558,010	496,600	Turf Testing, Track Cleaning, Advanced Care, Impact Testing, Sportsfield Services
0108477602	5716	FUEL FOR OTHER CARS-JE only	75,000	75,000	White Fleet and Gas Operated Equipment
0108477602	5718	VEHICLE REPAIR - INHOUSE	33,000	30,000	White Vehicle Repairs
0108477602	5760	CAMPUS CATERING	650	1,000	Light Refreshments for Trainings
0108477602	5810	CONSULTANTS	153,640	137,500	AE Fees and Construction Management Fees
0108477602	5866	LICENSE or SOFTWARE FEES	22,810	21,000	Box, Zonar, Toro Co
0108477602	5902	TELEPHONE SERVICE CHARGES	16,000	14,000	Staff Usage
0108477602	5908	COMMUNICATION STIPEND-CLASS	300	300	Communication Stipend - Asst. Dir., M&O
0108477602	6401	EQUIPMENT	52,950	160,000	Utility tractor, Zieman trailer, Carson trailer
GROUNDS OPERATIONS/M&O			2,944,452	3,293,223	
GROUNDS OPERATIONS			**$ 2,944,452**	**$ 3,293,223**	
OPERATIONS TOTAL			**$ 7,473,191**	**$ 7,900,427**	

Facilities Development, Planning, & Design

Manager Code 0803

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0108397390	5810	CONSULTANTS	$ 150,000	$ 312,000	Colbi Technology Consultants
FACILITIES & OPERATIONS/GEN ADMIN			150,000	312,000	
0108477390	2388	EXTRA DUTY SUPV/ADMIN SUPPORT	75,000	50,000	Project Based Overtime - Coordinators
0108477390	2488	EXTRA DUTY - CLERICAL	4,500	4,000	Project Based Overtime - Administrative Asst. II
0108477390	3XXX	BENEFITS	6,773	4,586	Benefits
0108477390	4325	REFRESHMENTS-NOT C CATERG	150	50	Light refreshments for staff trainings
0108477390	4350	GENERAL SUPPLIES	3,200	1,000	Southwest Office Supplies; ARC
0108477390	4401	EQUIPMENT-NEW (NON-CAPITAL)	300	-	
0108477390	5205	MILEAGE	2,400	1,500	Mileage - Coordinator Facilities Planning
0108477390	5210	TRAVEL AND CONFERENCE	15,139	4,899	CASH (Annual & Fall); CASBO
0108477390	5298	MILEAGE STIPEND-CLSFD	4,500	4,500	Mileage, Stipend - Admin Director & FA
0108477390	5301	DUES AND MEMBERSHIPS	1,100	2,217	License DiCioccio; (every 2 yrs) LEED; Associated Learning for Env (per person); CASH for School District; Morris DSA not until 2029
0108477390	5450	OTHER INSURANCE	1,000	1,000	Insurance (1 Vehicle)
0108477390	5620	CONTRACT SERVICES	3,600	2,600	ARC Plotter; ARC Scanning
0108477390	5714	POSTAGE-Warehouse/JE only	200	50	Certified Mail
0108477390	5716	FUEL FOR OTHER CARS-JE only	1,000	1,000	Fuel for District Vehicle
0108477390	5718	VEHICLE REPAIR - INHOUSE	1,000	1,000	Repair for District Vehicle
0108477390	5760	CAMPUS CATERING	500	250	Light refreshments for staff trainings
0108477390	5810	CONSULTANTS	164,373	140,000	CL Consulting
0108477390	5865	MISC OUTSIDE VENDOR	1,000	200	FedEx Duplications (Business Cards), Mailings
0108477390	5866	LICENSE or SOFTWARE FEES	33,000	40,000	AccountAbility; Box (9 Licenses renew 2029); Zonar (Truck)
0108477390	5902	TELEPHONE SERVICE CHARGES	620	620	District Cell: Supervisor 2
0108477390	5908	COMMUNICATION STIPEND-CLSFD	600	600	Communication Stipend - Admin Dir & Facilities Analyst
FACILITIES & OPERATIONS/M&O			319,955	260,072	
0108498640	5816	LEGAL EXPENSE	-	400,000	Parker and Covert Legal Expense
REFURBISHMENT/FAC ACQ			-	400,000	
FACILITIES DEVELOPMENT, PLANNING & DESIGN TOTAL			**$ 469,955**	**$ 972,072**	

Transportation

Manager Code 0804

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0108257720	2288	EXTRA DUTY CLASS SUPPORT	$ 180,000	$ 240,000	Extra Duty - OT All Staff Including Dispatchers
0108257720	3XXX	BENEFITS	15,336	21,264	Benefits
0108257720	4325	REFRESHMENTS-NOT C CATERG	3,000	3,000	Light Refreshments for Monthly Work Group Meetings
0108257720	4350	GENERAL SUPPLIES	34,678	40,678	RFDI Cards, Bus Passes for Zpass, General Supplies
0108257720	4356	HEALTH SUPPLIES	4,000	-	
0108257720	4368	BUS SUPPLIES	4,500	4,500	Safety Equipment, Car Seats, Fire Extinguishers, Child Vests
0108257720	4374	OIL/GREASE/LUBE	38,500	45,000	Oil Grease and Lube (Dion and Sons)
0108257720	4375	TIRES	55,000	65,000	Tires for Buses and White Fleet (Southern Tire Mart)
0108257720	4376	BUS REPAIR MATERIAL	36,460	56,460	Bus Painting, Decals, Accident Repairs
0108257720	4377	FUEL	375,000	375,000	Fuel, Gas, Diesel, Fuel Taxes, So. Cal Gas
0108257720	4390	SAFETY & TRAINING SUPPLIES	3,000	3,000	Safety and Training Supplies
0108257720	4392	FUEL FOR OTHERS	140,000	140,000	White Fleet M&O Warehouse, IT
0108257720	4396	SUPPLIES EQUIP/VEH REPAIR	595,227	650,000	24/7 Security, AG Auto Glass, A-Z Busing, Rincon, Dartco Transmission, Toms Trucks, Connelle Chevy, Ford, Dodge, Fleet Services, LA Freight Liner
0108257720	4401	EQUIP-NEW NON CAPITALIZED	3,500	10,100	Zonar Units, Upgrades
0108257720	5205	MILEAGE	200	400	Meetings and Trainings
0108257720	5210	TRAVEL AND CONFERENCE	5,000	10,000	Training, CNG, School Bus Training
0108257720	5298	MILEAGE STIPEND-CLSFD	3,250	4,500	Mileage Stipend - Director
0108257720	5301	DUES AND MEMBERSHIPS	1,200	1,200	CASTO, CASBO
0108257720	5450	OTHER INSURANCE	93,000	-	
0108257720	5611	EQUIPMENT RENTAL	2,500	1,000	Water Cooler Rental (Culligan)
0108257720	5620	CONTRACT SERVICES	22,548	28,438	Onsite Fire Protection
0108257720	5633	HAZARDOUS WASTE REMOVAL	13,000	17,000	Safety Kleen, Hazardous Removal, Tire Disposal
0108257720	5712	BUS TRANS-NMUSD	(540,987)	(465,031)	NMUSD Field Trip Offset
0108257720	5713	CHARTER BUS SERVICE	(221,296)	(77,815)	Recliner/Coach Buses
0108257720	5714	POSTAGE-Warehouse/JE only	10	-	
0108257720	5716	FUEL FOR OTHER CARS-JE only	(234,000)	(238,300)	Fuel Offset
0108257720	5718	VEHICLE REPAIR - INHOUSE	(97,300)	(95,000)	Vehicle Repair Offset
0108257720	5756	FUEL - INTERFUND	(500)	(800)	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	745	1,500	Carb Diesel Reporting
0108257720	5864	PHYSICAL EXAM	16,000	16,000	Drug Testing and DOT Physicals
0108257720	5865	MISC OUTSIDE VENDOR	13,500	19,700	Engraving, Copies, Jackets, Hats, Shirts
0108257720	5866	LICENSE or SOFTWARE FEES	66,418	76,500	Shop Software, Bushive, Transtraks, Cumming, FleetSoft, Michell 1 RA Automotive, Western Power, Zonar
0108257720	5869	RENTAL/CHARTER BUS	498,106	350,000	Non-Sports Vendor School Buses and Charter Recliner Buses for Educational Activities, Vendor Home to School Routes GE, Non-Sports Field Trips, Science Camps.
0108257720	5902	TELEPHONE SERVICE CHARGES	1,350	-	
0108257720	5908	COMMUNICATION STIPEND-CLASS	600	600	Communication Stipend - Director
0108257720	6401	NEW EQUIPMENT-CAPITALIZED	42,015	123,146	Shop Equipment, Snap-on
0108257720	6403	VEHICLE/LEASE/PURCHASE		650,000	White Fleet Replacement
PUPIL TRANSPORTATION/HTS TRANSPORTATION/PT			1,178,060	2,081,540	
0108317720	6403	VEHICLE/LEASE/PURCHASE	-	500,000	Bus Replacements
PUPIL TRANSPORTATION/HTS TRANSPORTATION/ANC				500,000	
0108257722	5869	RENTAL/CHARTER BUS	500,000	525,000	Special Ed Transportation, Ever Driven, JFK, NPS, County Programs, Taft, Group Homes Etc.
PUPIL TRANSPORTATION/SPECIAL ED			500,000	525,000	
0108257725	5869	RENTAL/CHARTER BUS	975,000	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			975,000	975,000	
TRANSPORTATION TOTAL			**$ 2,653,060**	**$ 4,081,540**	

Information Technology

Manager Code 0805

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0108017410	4309	COMPUTER SUPPLIES (<$1,500)	$ 3,289,421	$ 1,871,420	Refresh Chromebooks, Desktop Scanners
INFORMATION TECHNOLOGY/INSTR			3,289,421	1,871,420	
0108457410	2288	EXTRA DUTY CLASS SUPPORT	7,041	-	
0108457410	2388	EXTRA DUTY SUPV/ADMIN SUPPORT	40,000	107,885	OT for Critical Needs Only - Supervisory
0108457410	2488	EXTRA DUTY CLERICAL	100,000	36,974	OT for Critical Needs Only - Technicians
0108457410	3XXX	BENEFITS	12,528	12,835	Benefits
0108457410	4309	COMPUTER SUPPLIES (<$1,500.)	930,326	1,699,844	Projector refresh install, Refresh "in use" iPads
0108457410	4325	REFRESHMENTS-NOT C CATERG	4,950	3,450	Refreshments for monthly meeting, IT Appreciation Day
0108457410	4350	GENERAL SUPPLIES	132,233	29,000	Uniforms, Tech, Tools, Paper Toner
0108457410	4356	HEALTH SUPPLIES	2,000	-	
0108457410	4358	COMPUTER REPAIR & REPLACE	123,527	166,000	Repair Parts
0108457410	4401	EQUIP-NEW NON CAPITALIZED	208,320	5,000	Furniture
0108457410	4406	COMPUTER EQUIP-NON CAP	1,924,787	2,505,380	Refresh CTE Labs, Macbooks, Laptops, and Monitors
0108457410	5205	MILEAGE	5,040	1,000	IT Technicians Mileage
0108457410	5210	TRAVEL AND CONFERENCE	50,452	70,700	KACE, CITE, SkillPath, New Staff Training
0108457410	5298	MILEAGE STIPEND-CLSFD	4,500	4,500	Mileage Stipend - Administrative Director
0108457410	5301	DUES AND MEMBERSHIPS	2,000	2,000	CITE Districtwide License
0108457410	5450	OTHER INSURANCE	20,600	-	
0108457410	5611	EQUIPMENT RENTAL	1,327	-	
0108457410	5620	CONTRACT SERVICES	771,203	787,790	Internet Service through N-MUSD, E-rate purchase, Elementary IDF Cabinets installation.
0108457410	5716	FUEL FOR OTHER CARS-JE only	7,500	7,500	Technician Truck Fuel
0108457410	5718	VEHICLE REPAIR - INHOUSE	6,000	7,500	Technician Truck Repair/Maintenance
0108457410	5760	CAMPUS CATERING	3,000	3,000	IT Staff Coffee, Tea, Associated Supplies
0108457410	5810	CONSULTANTS	128,387	42,000	CSM Consulting
0108457410	5865	MISC OUTSIDE VENDOR	655	500	Duplications - Business Cards (FedEx)
0108457410	5866	LICENSE or SOFTWARE FEES	2,244,035	2,369,232	Microsoft Licenses and Support, Adobe, Network Management; Palo Alto VPn, Raptor Kiosk Licenses, Adobe licenses for CTE, SentinelOne, GoGuardian.
0108457410	5901	POSTAGE	6	-	
0108457410	5902	TELEPHONE SERVICE CHARGES	22,659	27,500	Technician Cell Phone Service
0108457410	5903	COMMUNICATION EQUIP RENTAL	665,890	865,643	Fiber Optic Network Between Schools
0108457410	5908	COMMUNICATION STIPEND-CLASS	600	600	Communications Stipend - Admin Dir
0108457410	6406	COMPUTER EQUIP CAPITALIZED	46,698	782,656	Evaluating a Cloud Azure solution for servers. OnBase and Tableau moving to Cloud
INFORMATION TECHNOLOGY/DATA PROCESSING			7,466,264	9,538,489	
0108057430	5866	LICENSE or SOFTWARE FEES	80,557	71,293	Destiny Maintenance & Support
LIBRARY TECHNOLOGY/INSTR LIBR, MEDIA, & TECH			80,557	71,293	
0108457436	5210	TRAVEL AND CONFERENCE	10,000	1,500	Aeries Conference
0108457436	5866	LICENSE or SOFTWARE FEES	265,395	229,918	Aeries Maintenance and Support, ParentSquare
STUDENT INFO SYSTEMS/DATA PROCESSING			275,395	231,418	
0108457437	5210	TRAVEL AND CONFERENCE	8,000	3,500	OnBase Training & Conference
0108457437	5866	LICENSE or SOFTWARE FEES	343,382	381,525	OCDE Shoreline, OnBase Support
ENTPR INFORMATION SYSTEMS/DATA PROCESSING			351,382	385,025	
INFORMATION TECHNOLOGY TOTAL			**$ 11,463,019**	**$ 12,097,645**	

Asst. Supt., Achievement Innovation & Continued Improvement

Manager Code 0900

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0109037350	1180	EXTRA DUTY TEACHER	$ 150,043	$ 153,053	SALTT Mtgs (400 hrs.), Dine with Data Mtgs (1,680 hrs.), Elementary SLT Training (900 hrs.)
0109037350	2388	EXTRA DUTY SUPV/ADMIN SUPPORT	6,478	8,479	OT for Evening Mtgs (SALTT, DWD), Board Meetings, Special Events, Summer School Prep, School Kickoff Expo, etc. (100 hours)
0109037350	2488	EXTRA DUTY CLERICAL	1,007	7,806	120 hrs. OT - Evening Mtgs (SALTT, DWD), Special Events, Summer School Prep, Kickoff Expo, etc.
0109037350	3XXX	BENEFITS	32,777	34,747	Benefits
0109037350	4325	REFRESHMENTS-NOT C CATERG	20,898	25,000	SALTT, Dine with Data, PK-12, Planning Mtgs., etc.
0109037350	4350	GENERAL SUPPLIES	36,719	15,000	General Supplies
0109037350	5205	MILEAGE	200	500	Mileage - Clerical Staff
0109037350	5210	TRAVEL AND CONFERENCE	8,231	10,000	CABE, ACSA, Community Schools Conferences, CALSA, CSLX, CSBA, HCPTA, BOOST Conference
0109037350	5299	MILEAGE STIPEND-CERT	12,300	12,300	Mileage Stipend - Asst. Supt., Admin. Dir.
0109037350	5301	DUES AND MEMBERSHIPS	500	200	CALSA
0109037350	5620	CONTRACT SERVICES	200	-	Care Club Logo Design
0109037350	5760	CAMPUS CATERING	10,000	2,000	Paper Goods and Water
0109037350	5810	CONSULTANT	53,205	195,865	Hanover Research Council LLC $55,865, California Afterschool Network (CAN) $140K
0109037350	5865	MISC OUTSIDE VENDOR	10,000	5,000	Duplications - Posters, Signs and Handouts (FedEx)
0109037350	5866	LICENSE or SOFTWARE FEES	53,264	55,000	Fulcrum Management License (Thought Exchange), Grammarly License
0109037350	5908	COMMUNICATION STIPEND-CLSFD	600	600	Communication Stipend - Admin. Asst.-C
0109037350	5909	COMMUNICATION STIPEND-CERT	1,800	1,800	Communication Stipend - Asst. Supt., Admin. Dir.
ACHIEVE INNOV IMPROV/SUPV INSTR			398,222	527,350	
0109057350	1218	EXTRA DUTY SCHOOL LIBRARIAN	4,028	4,109	Summer Work (80 hours)
0109057350	3XXX	BENEFITS	863	895	Benefits
0109057350	5205	MILEAGE	510	1,000	District Librarian Mileage
ACHIEVE INNOV IMPROV/INSTR LIBR, MEDIA & TECH			5,401	6,004	
0109077350	2975	SCHOOL COMMUNITY FACILITATOR	2,819	1,880	OT - PK Site Facilitators Dine w/ Data, SALTT (30 hours)
0109077350	2991	OTHER	1,887	2,303	Child Care at Board Meetings (120 hrs.)
0109077350	3XXX	BENEFITS	323	264	Benefits
ACHIEVE INNOV IMPROV/OTHER INSTR			5,029	4,447	
ACHIEVEMENT INNOVATION & CONTINUED IMPROVEMENT			**$ 408,652**	**$ 537,801**	

Continuous Improvement, Program Evaluation, Data & Assessment

Manager Code 0906

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0110016181	1180	EXTRA DUTY TEACHER	$ 41,924	$ 57,010	810 hours to grade Interim Comprehensive Assessment for 9th and 10th grade (30 Teachers - 27 hrs./ea.); 300 hours iLeads (20 teachers - 15 hrs./ea.)
0110016181	1191	SUBSTITUTE TEACHER EXCUSED	14,175	7,875	45 Subs for CAASPP Training
0110016181	3XXX	BENEFITS	11,909	14,119	Benefits
0110016181	5810	CONSULTANTS	-	12,400	Proactive Education Partners
PUPIL ASSESSMENT/INSTR			68,008	91,404	
0110036181	1180	EXTRA DUTY TEACHER	65,100	-	Continuous Improvement Data Peers (Stipend position $2,100 - 31 positions)
0110036181	2488	EXTRA DUTY CLERICAL	17,958	3,326	Overtime - 40 hours A&AS
0110036181	3XXX	BENEFITS	15,474	294	Benefits
0110036181	4325	REFRESHMENTS-NOT C CATERG	82	100	Refreshments for iLead Meetings and CAASPP
0110036181	4350	GENERAL SUPPLIES	2,771	2,600	Office Depot/Southwest, Stores, Supplies for team and ELPAC
0110036181	5205	MILEAGE	100	100	Mileage for site support, trainings, and meetings
0110036181	5210	TRAVEL AND CONFERENCE	32,170	45,000	Tableau, Aeries, California Assessment Conference, PowerBi, CERA, Harbor Council
0110036181	5299	MILEAGE STIPEND-CERTIF	4,500	4,500	Mileage Stipend - Director Continuous Improvement, Program Evaluation Data & Assessment
0110036181	5714	POSTAGE-Warehouse/JE only	758	750	Re-mailing returned mail, non-public school mailings
0110036181	5760	CAMPUS CATERING	14,206	10,000	Assessment Team Trainings, CAASPP, ICA, ELPAC
0110036181	5865	MISC OUTSIDE VENDOR	23,000	3,000	Duplications - posters, copies, presentations, site assessment (FedEx, JART)
0110036181	5866	LICENSE or SOFTWARE FEES	294,381	292,000	Illuminate, Tableau, National Student Clearinghouse, ASAP Utilities, New Data Analytics Software
0110036181	5909	COMMUNICATION STIPEND-CERT	600	600	Communication Stipend - Director Continuous Improvement, Program Evaluation Data & Assessment
PUPIL ASSESMENT/SUPV INSTR			471,100	362,270	
PUPIL ASSESSMENT TOTAL			**$ 539,108**	**$ 453,674**	

Engagement, Partnership, and Expanded Learning

Manager Code 0907

25-26 Estimated Actuals / 26-27 Budget

Pseudo	Object	Object Description	2025-2026 Estimated Actuals	2026-2027 Budget	Budget Rationale
0109036112	1180	EXTRA DUTY TEACHER	$ 6,575	$ 2,568	Extra Duty - TOSA
0109036112	2388	EXTRA DUTY - SUPERVISOR/ADMIN	432	1,000	OT - Expo and Summer Programs
0109036112	2488	EXTRA DUTY - CLERICAL	1,534	1,000	OT - Expo and Summer Programs
0109036112	3XXX	BENEFITS	1,576	736	Benefits
0109036112	4325	REFRESHMENTS-NOT C CATERG	3,200	1,500	Water for Resource Fair; Staff Development
0109036112	4350	GENERAL SUPPLIES	1,634	1,800	Supplies for Events
0109036112	5205	MILEAGE	600	750	Travel to Sites
0109036112	5299	MILEAGE STIPEND-CERTIF	4,500	4,500	Mileage Stipend - Director
0109036112	5601	RENTAL EXPENSE	31,000	-	
0109036112	5611	EQUIPMENT RENTAL	1,841	-	
0109036112	5620	CONTRACT SERVICES	461,000	125,000	Resource Fair Rentals (Fencing, Generators, Tents, Stage etc.), YMCA Swim for 10 Title I sites, TCG
0109036112	5712	BUS TRANS-NMUSD	40,000	100,000	Swim Transportation for 10 Title I Sites
0109036112	5713	CHARTER BUS SERVICE	22,000	-	
0109036112	5760	CAMPUS CATERING	1,500	5,000	Refreshments for Resource Fair, Staff Development
0109036112	5810	CONSULTANTS	278,399	179,850	Trellis ($50,000), CAN ($129,850)
0109036112	5865	MISC OUTSIDE VENDOR	1,800	7,500	FedEx, Print Services (Summer Programs, Expo)
0109036112	5909	COMMUNICATION STIPEND-CERT	600	600	Communication Stipend - Director
AFTER SCHOOL EDUCATION			858,191	431,804	
ENGAGEMENT, PARTNERSHIP, AND EXPANDED LEARNING			**$ 858,191**	**$ 431,804**	
AFTER SCHOOL EDUCATION TOTAL			**$ 858,191**	**$ 431,804**	

Program Section

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.

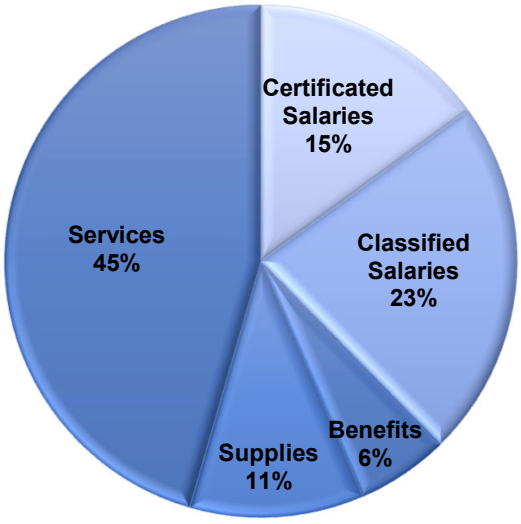
AVID helps students rise to challenges--and gives them the tools to succeed in college, career, and life.

	25-26 EA	26-27 Budget
Certificated Salaries	$ 146,147	$ 140,378
Classified Salaries	162,557	211,788
Benefits	42,139	54,863
Supplies	44,445	102,700
Services	538,001	425,985
Capital Outlay	-	-
Other	-	-
Total	$ 933,289	$ 935,714

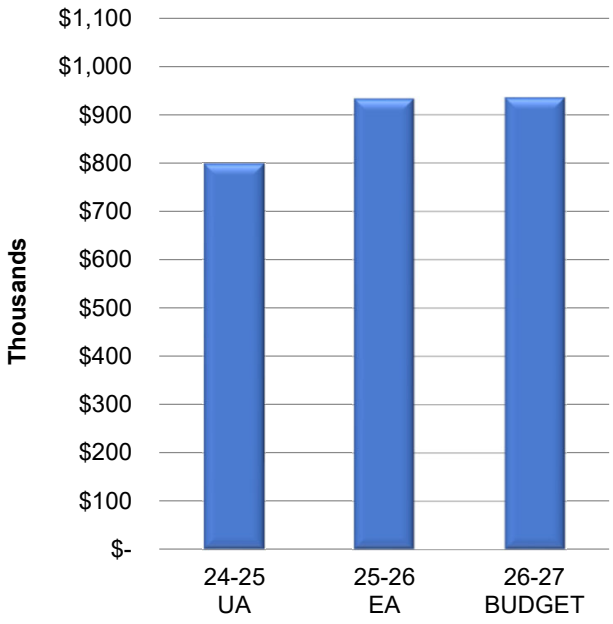
Funding Attributes

- Indirect Cost: N/A
- Carryover: Not Allowed
- Cost Center: 6541
- Resource Code: 0128

26-27 Budget Distribution



Program Expenditures



Expanded Learning Opportunities Program

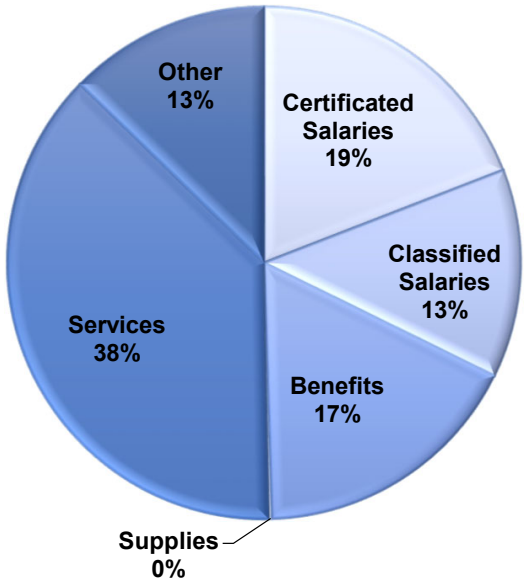
The Expanded Learning Opportunities (ELO) Program provides funding for afterschool and summer school enrichment programs for kindergarten (including transitional kindergarten) through sixth grade as described in California Education Code (EC) Section 46120, amended by AB 181 (Chapter 52, Statutes of 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.

	25-26 EA	26-27 Budget
Certificated Salaries	$ 1,300,313	$ 1,297,814
Classified Salaries	861,372	895,879
Benefits	1,095,396	1,170,604
Supplies	13,151	11,372
Services	5,244,783	2,554,611
Capital Outlay	-	-
Other	545,812	864,245
Total	$ 9,060,827	$ 6,794,525

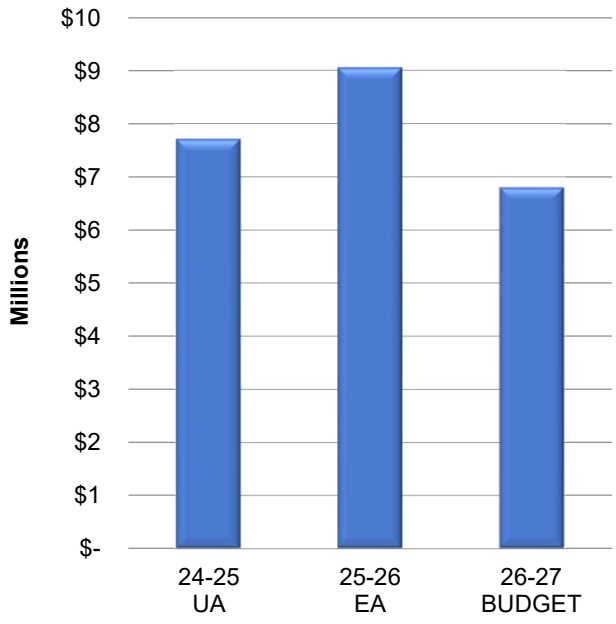
Funding Attributes

- Indirect Cost: N-MUSD rate of 11.18%
- Carryover: Allowed
- Cost Center: 4231
- Resource Code: 2600

26-27 Budget Distribution



Program Expenditures



Early Learning Specialist School Readiness Nurse and School Readiness Program

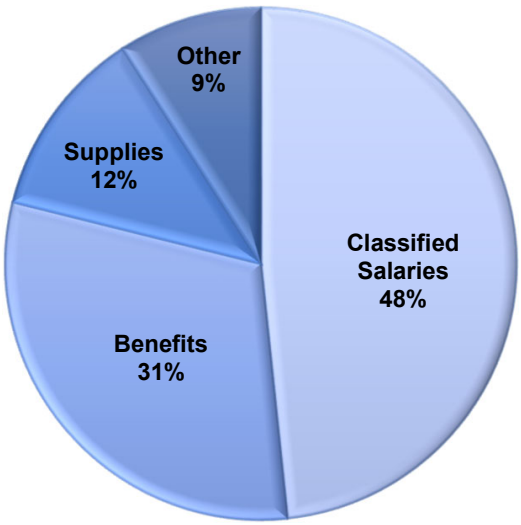
Funding from the Children and Families Commission of Orange County for the Early Learning/Healthy Children program provides for an Early Learning Specialist to support a coordinated delivery of quality early care and education health and social services, parental education/involvement, and professional 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.

	25-26 EA	26-27 Budget
Certificated Salaries	$ -	$ -
Classified Salaries	59,033	82,492
Benefits	42,686	52,104
Supplies	30,446	20,529
Services	-	-
Capital Outlay	-	-
Other	8,472	15,512
Total	$ 140,637	$ 170,637

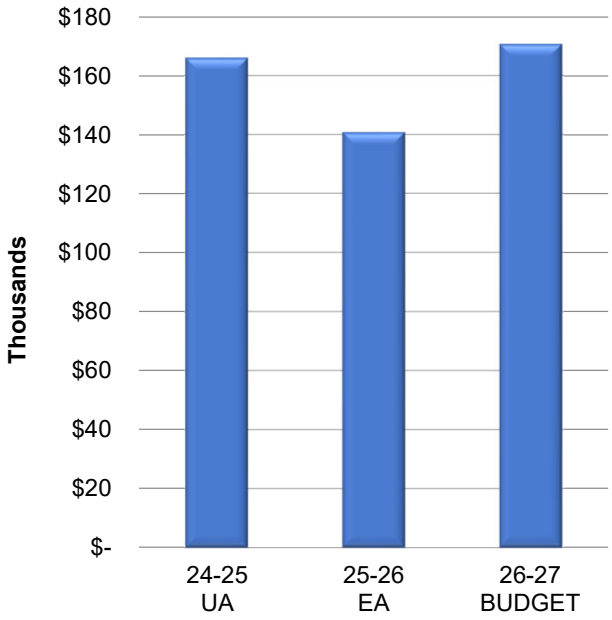
Funding Attributes

- Indirect Cost: N-MUSD rate of 11.18%
- Carryover: Not Allowed
- Cost Center: 5234, 5236, 5238
- Resource Code: 9010

26-27 Budget Distribution



Program Expenditures



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.

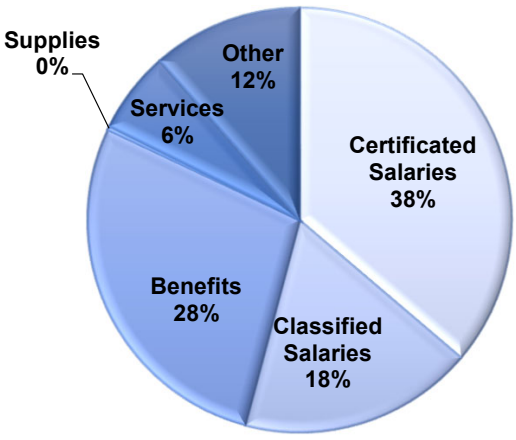
6. Settings other than classrooms - provides instruction in settings other than classrooms for specifically designed instruction.

	25-26 EA	26-27 Budget
Certificated Salaries	$ 33,418,055	$ 34,942,771
Classified Salaries	16,675,324	17,268,313
Benefits	26,131,854	26,864,812
Supplies	317,728	303,645
Services	6,532,603	5,997,500
Capital Outlay	-	
Other	6,979,365	11,069,467
Total	$ 90,054,929	$ 96,446,508

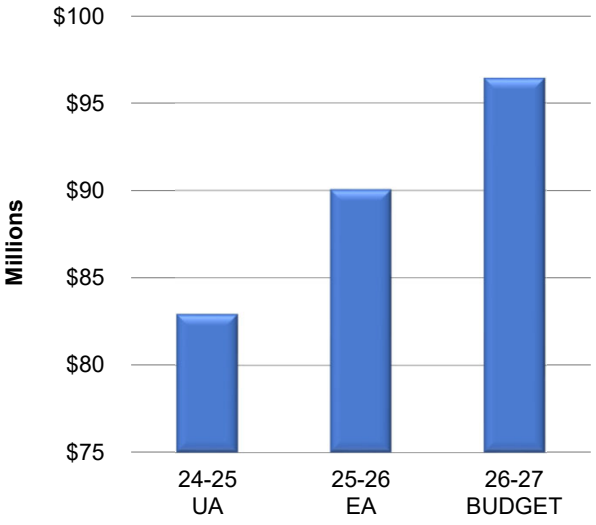
Funding Attributes

- Indirect Cost: N-MUSD rate of 11.18%
- Carryover: Allowed, State. Unallowed, Federal.
- Cost Center: 2XXX
- Resource Code: 3310, 3311, 6500

26-27 Budget Distribution



Program Expenditures



Mental Health AB 1497

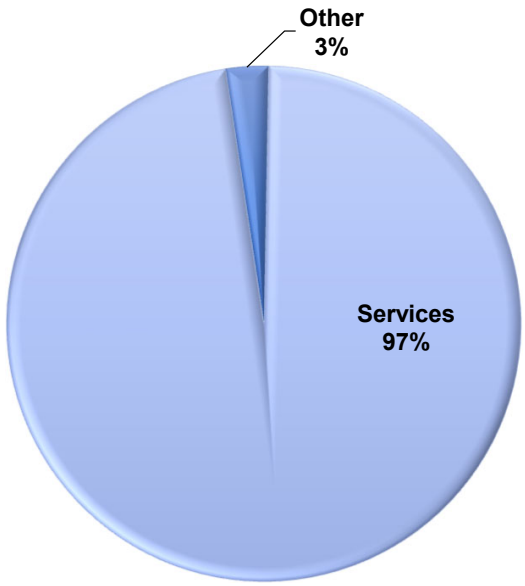
Mental Health (AB 1497) funding is provided for educationally related mental health services that are included in a student's Individualized Education Program. These funds are allocated to special education local plan areas based upon an equal rate per pupil using the methodology specified in Education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

	25-26 EA	26-27 Budget
Certificated Salaries	$ -	$ -
Classified Salaries	-	-
Benefits	-	-
Supplies	-	-
Services	206,730	205,490
Capital Outlay	-	-
Other	3,205	5,590
Total	$ 209,935	$ 211,080

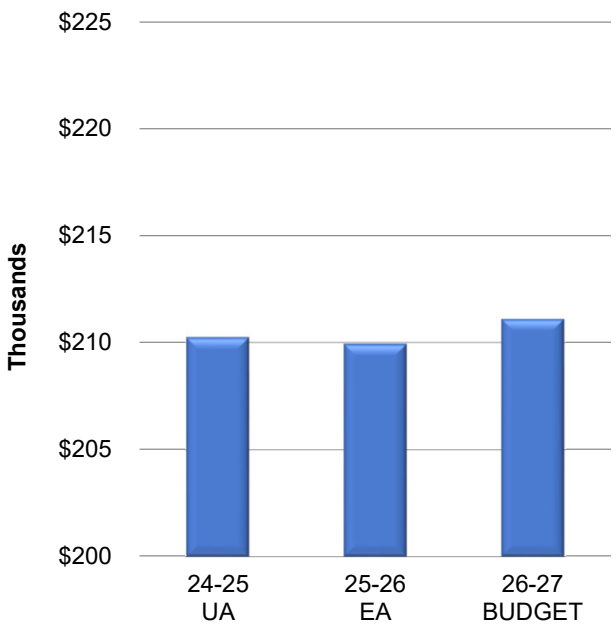
Funding Attributes

- Indirect Cost: N-MUSD rate of 11.18%
- Carryover: Allowed
- Cost Center: 3234
- Resource Code: 3327

26-27 Budget Distribution



Program Expenditures



State Mental Health

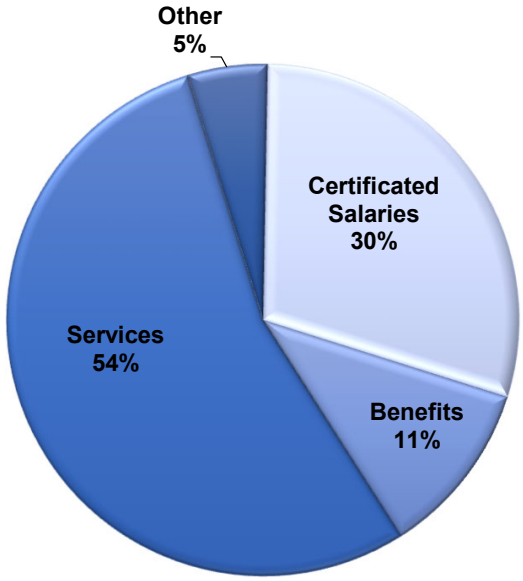
State Mental Health funds are used to provide educationally related mental health services, including out-of-home residential services for emotionally disturbed pupils as required by an Individualized Education Program.

	25-26 EA	26-27 Budget
Certificated Salaries	$ 685,593	$ 680,792
Classified Salaries	-	-
Benefits	255,444	255,984
Supplies	-	-
Services	1,172,448	1,249,510
Capital Outlay	-	-
Other	68,332	115,911
Total	$ 2,181,817	$ 2,302,197

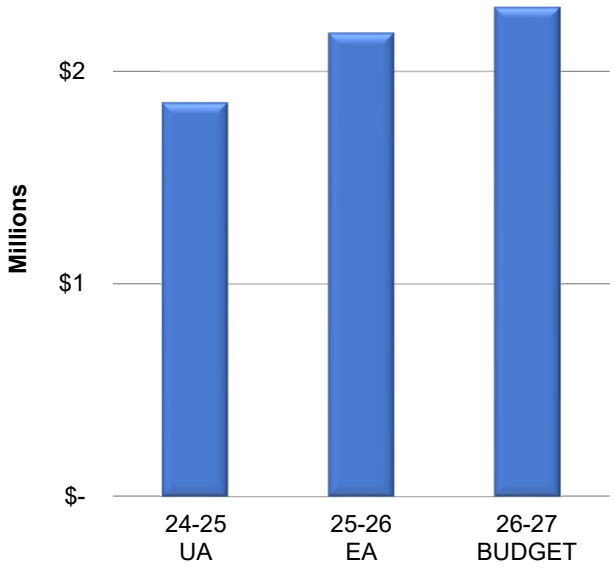
Funding Attributes

- Indirect Cost: N-MUSD rate of 11.18%
- Carryover: Allowed
- Cost Center: 4432
- Resource Code: 6546

26-27 Budget Distribution



Program Expenditures



Medi-Cal

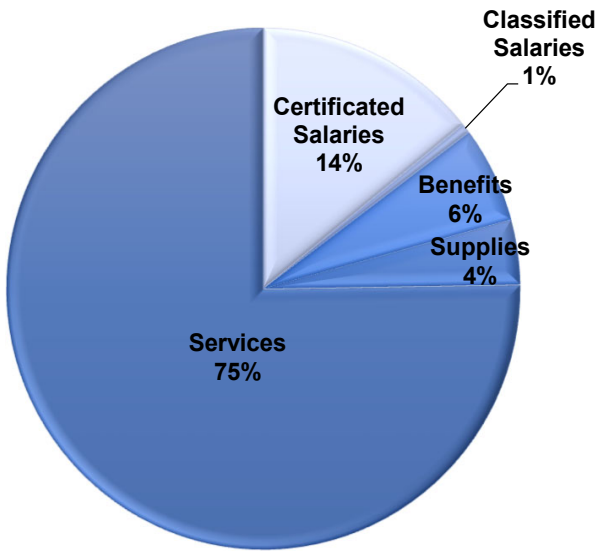
Medi-Cal is a Federal reimbursement program for services provided to eligible students. This program offers health assessment and treatment for eligible students and eligible family members within the school environment. The Medi-Cal Administrative Activities (MAA) program allows school claiming units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

	25-26 EA	26-27 Budget
Certificated Salaries	$ 431,090	$ 426,182
Classified Salaries	15,061	18,376
Benefits	174,437	180,099
Supplies	92,322	120,650
Services	1,630,983	2,266,500
Capital Outlay	-	-
Other	-	-
Total	$ 2,343,893	$ 3,011,807

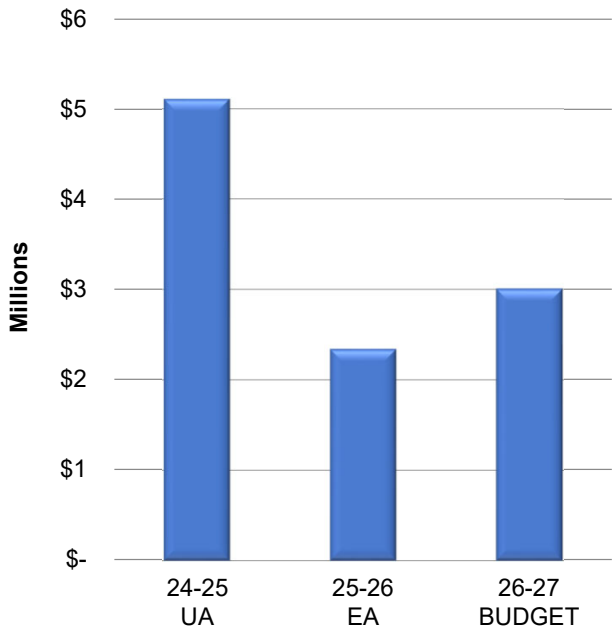
Funding Attributes

- Indirect Cost: Unallowed
- Carryover: Allowed
- Cost Center: 5022-5028, 6469
- Resource Code: 0000, 9010

26-27 Budget Distribution



Program Expenditures



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

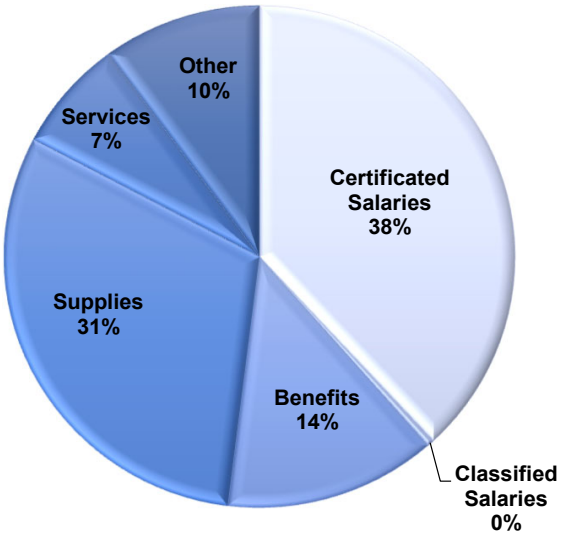
Title I provides economic assistance for educationally disadvantaged children to supplement their regular instructional program. Eligibility of students is determined by criteria established by the district. The assistance must be concentrated in low income area schools. The Title I program is designed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

	25-26 EA	26-27 Budget
Certificated Salaries	$ 2,688,342	$ 2,047,149
Classified Salaries	35,278	23,256
Benefits	834,597	722,707
Supplies	644,736	1,651,843
Services	587,602	387,351
Capital Outlay	-	-
Other	307,075	540,252
Total	$ 5,097,630	$ 5,372,558

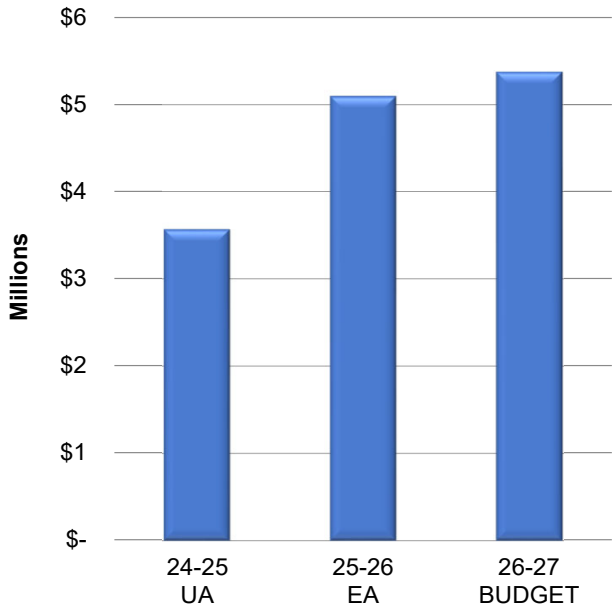
Funding Attributes

- Indirect Cost: N-MUSD rate of 11.18%
- Carryover: Allowed, to 15% of the basic grant
- Cost Center: 3110, 3112
- Resource Code: 3010

26-27 Budget Distribution



Program Expenditures



Title II, Improving Teacher Quality Grants

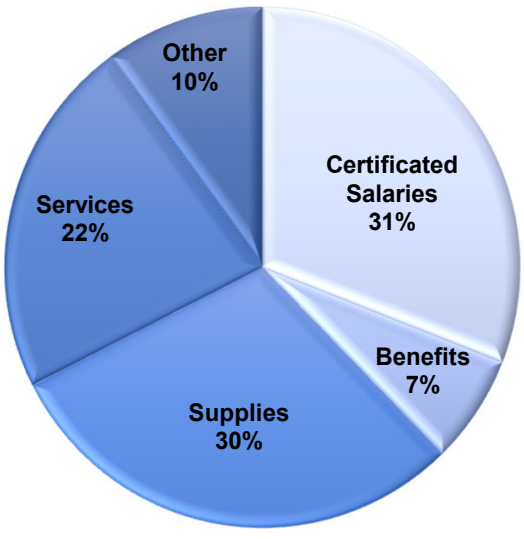
Improving Teacher Quality Grants are purposed for increasing academic achievement of all students by helping schools and districts to: (1) improve teacher and principal quality through professional development and other activities, including reduced class sizes; (2) ensure all teachers are highly qualified.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

	25-26 EA	26-27 Budget
Certificated Salaries	$ 263,886	$ 227,135
Classified Salaries	-	-
Benefits	56,720	49,420
Supplies	21,682	218,902
Services	323,115	164,550
Capital Outlay	-	-
Other	42,653	73,789
Total	$ 708,056	$ 733,796

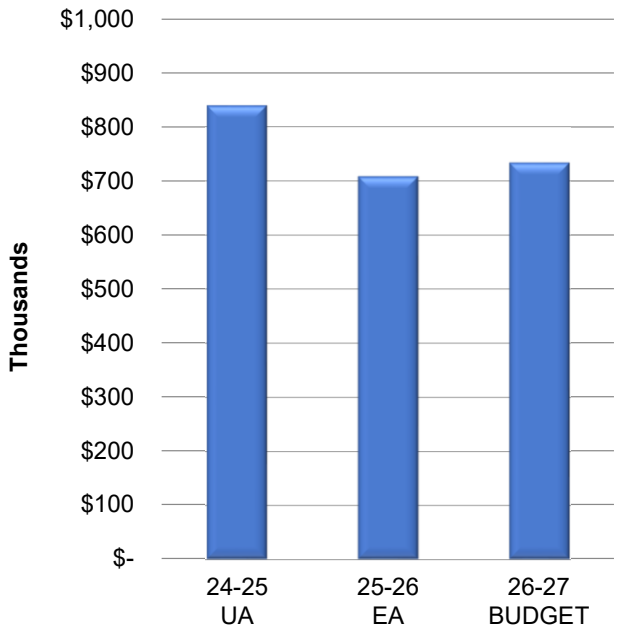
Funding Attributes

- Indirect Cost: NMUSD rate of 11.18%
- Carryover: Allowed, for one year
- Cost Center: 3608
- Resource Code: 4035

26-27 Budget Distribution



Program Expenditures



Title III, Limited English Proficient Students Program

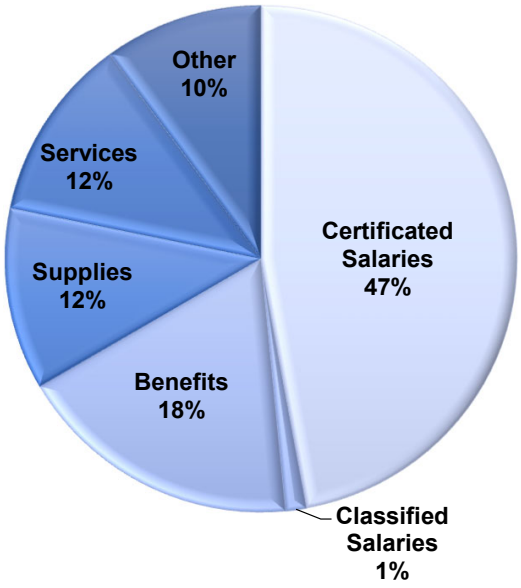
The Limited English Proficient Students Program provides supplementary programs and services to limited English Proficient students to assist them in achieving grade level and graduation standards.

	25-26 EA	26-27 Budget
Certificated Salaries	$ 244,528	$ 221,095
Classified Salaries	4,745	6,248
Benefits	102,420	85,021
Supplies	49,852	54,474
Services	43,460	55,000
Capital Outlay	-	-
Other	28,525	47,162
Total	$ 473,530	$ 469,000

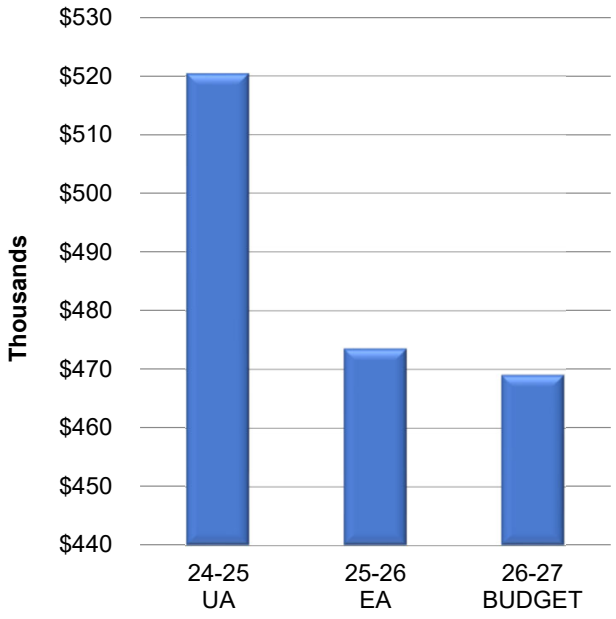
Funding Attributes

- Indirect Cost: N-MUSD rate of 11.18%
- Carryover: Allowed
- Cost Center: 3618, 3619
- Resource Code: 4203, 4201

26-27 Budget Distribution



Program Expenditures



Title IV, Student Support and Academic Enrichment Grants

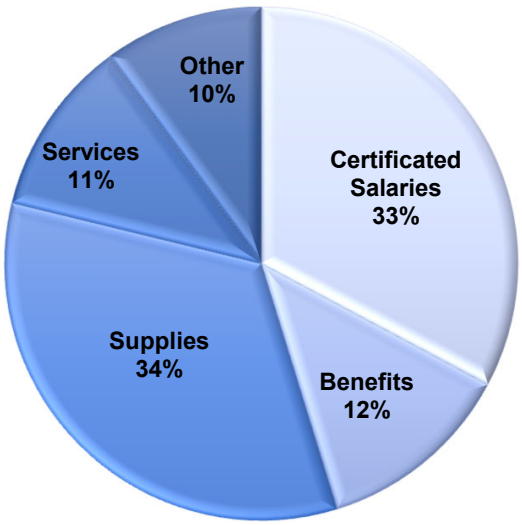
Funding is provided to increase the capacity of the district to meet the goals of the ESEA by (1) providing students with a well-rounded education, (2) supporting safe and healthy students, and (3) supporting the effective use of technology in order to improve the academic achievement and digital literacy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

	25-26 EA	26-27 Budget
Certificated Salaries	$ 133,839	$ 143,626
Classified Salaries	-	-
Benefits	53,260	54,312
Supplies	176,271	146,964
Services	37,691	48,752
Capital Outlay	-	-
Other	25,708	44,011
Total	$ 426,769	$ 437,665

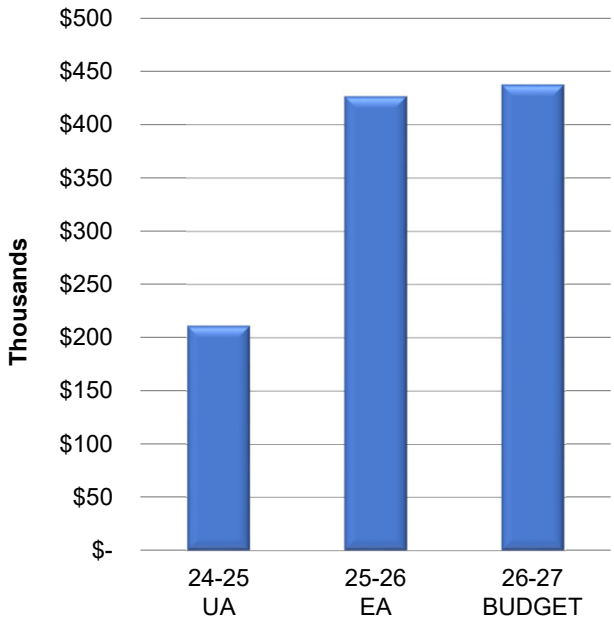
Funding Attributes

- Indirect Cost: N-MUSD rate of 11.18%
- Carryover: Allowed
- Cost Center: 3620
- Resource Code: 4127

26-27 Budget Distribution



Program Expenditures



Local Control Funding Formula Supplemental Grant

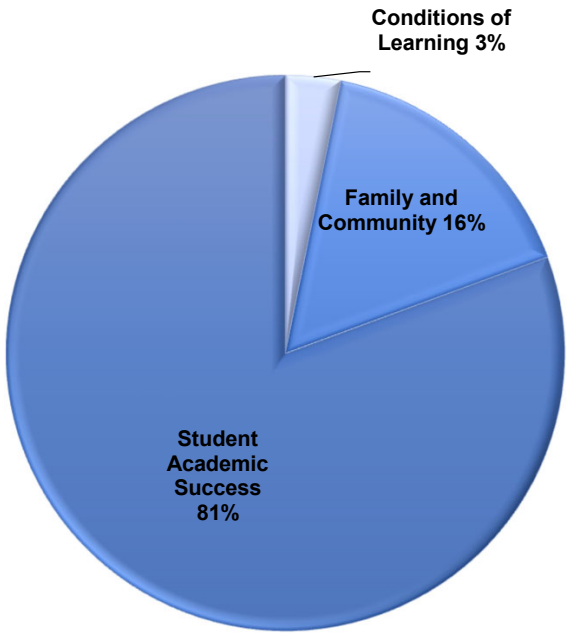
The Local Control Funding Formula provides unrestricted funding to assist targeted student populations. These groups include students who are low-income, English learners, and/or foster youth. Funding is primarily directed to support staff dedicated to language instruction, supplemental reading and math 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.

	25-26 EA	26-27 Budget
Health and Wellness	$ -	$ -
Conditions of Learning	652,933	820,000
Family and Community	3,728,102	4,164,043
Student Academic Success	20,028,629	20,747,003
Total	$ 24,409,664	$ 25,731,046

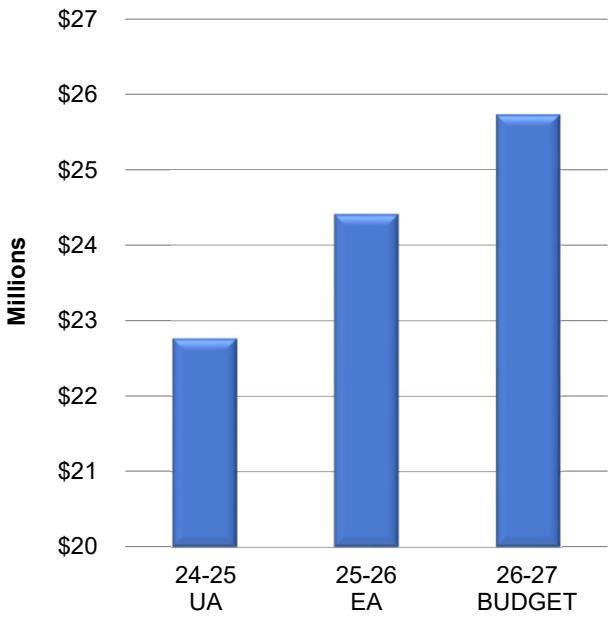
Funding Attributes

- Indirect Cost: Unallowed
- Carryover: Unallowed
- Cost Center: 1018, 1022, 1028, 1029, 1150, 6311, 6312, 6313, 6314, 6541, 8404
- Resource Code: 0128

26-27 Budget Distribution



Program Expenditures



Career Technical Education Incentive Grants K-12 Strong Workforce Program

The Newpoart-Mesa Unified School District (N-MUSD) leverages multiple state grants such as the Career Technical Education Inventive Grant (CTEIG) and KI12 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:

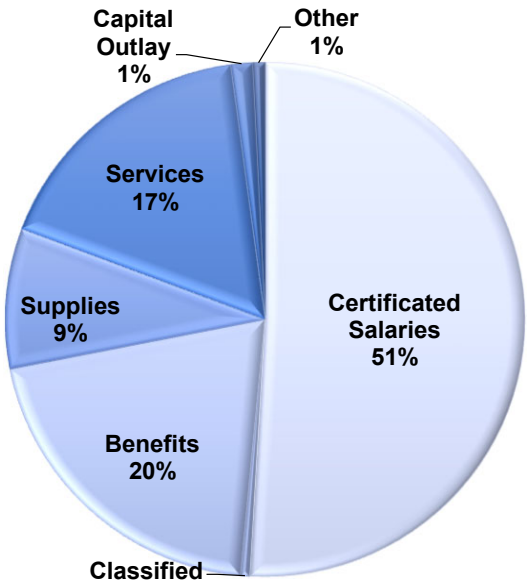
- Acquire industry-grade equipment, software, and technology to ensure that students learn with tools reflective of current workplace standards.
- Provide professional development for CTE educators focused on emerging industry trends, innovative instructional practices, and hands-on training experiences.
- 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.

	25-26 EA	26-27 Budget
Certificated Salaries	$ 3,735,706	$ 3,396,626
Classified Salaries	84,138	38,591
Benefits	1,458,687	1,360,467
Supplies	883,670	589,272
Services	1,971,150	1,143,325
Capital Outlay	97,000	91,000
Other	70,241	50,279
Total	$ 8,300,592	$ 6,669,560

Funding Attributes

- Indirect Cost: N-MUSD rate of 11.18%
- Carryover: Allowed
- Cost Center: 4685, 4687, 5333, 5334, 5335, 6153, 1031
- Resource Code: 9010, 0000, 6387

26-27 Budget Distribution



Program Expenditures



Vocational Education (Carl Perkins Act)

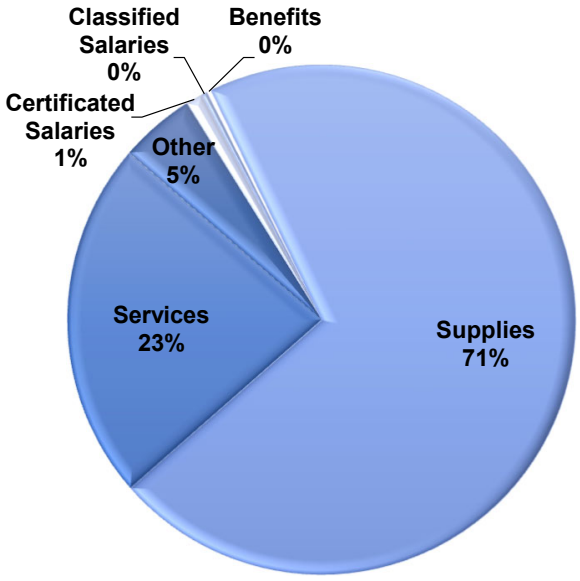
Carl Perkins Act funding is provided to develop the academic, vocational, and technical skills of the secondary and postsecondary student populations who elect to enroll in vocational and technical programs. This program prepares students for employment and/or advanced training in a career of their choice.

	25-26 EA	26-27 Budget
Certificated Salaries	$ 4,089	$ 1,891
Classified Salaries	699	682
Benefits	795	471
Supplies	106,277	125,329
Services	45,906	40,435
Capital Outlay	-	-
Other	7,888	8,440
Total	$ 165,654	$ 177,248

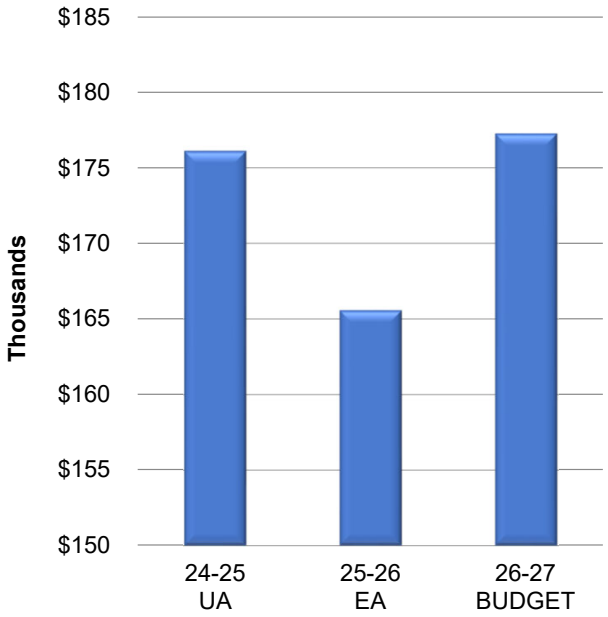
Funding Attributes

- Indirect Cost: N-MUSD rate of 5%
- Carryover: Not Allowed
- Cost Center: 3332
- Resource Code: 3550

26-27 Budget Distribution



Program Expenditures



Prop 28
Arts and Music in Schools Funding

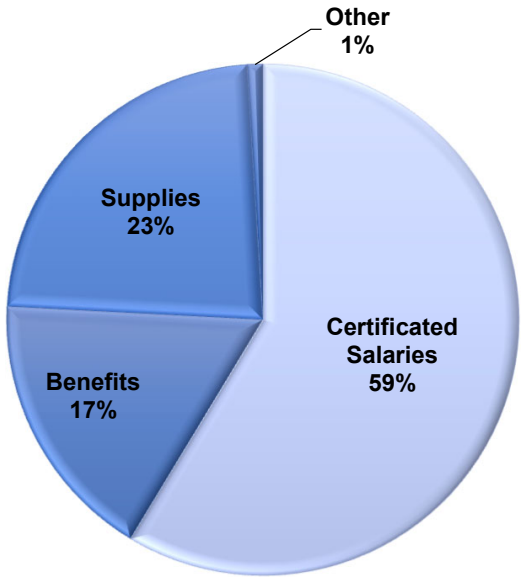
Arts and Music in Schools (AMS) provides additional funding for arts education in California public schools. This is a new, state-funded, ongoing program supporting arts instruction in elementary and secondary schools. Districts are required to ensure that at least 80 percent of these funds are used 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.

	25-26 EA	26-27 Budget
Certificated Salaries	$ 1,104,981	$ 3,251,426
Classified Salaries	656,303	-
Benefits	522,859	952,612
Supplies	118,543	1,285,534
Services	311,253	-
Capital Outlay	32,852	-
Other	27,467	54,895
Total	$ 2,774,258	$ 5,544,467

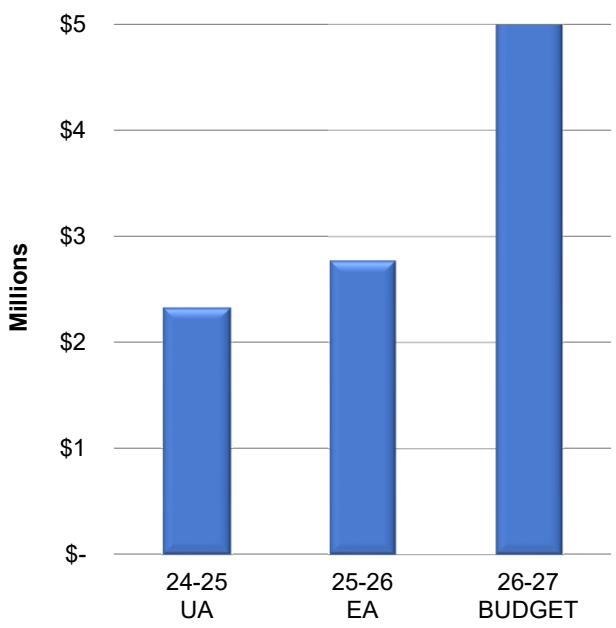
Funding Attributes

- Indirect Cost: N-MUSD rate of 1%
- Carryover: Allowed
- Cost Center: 4237
- Resource Code: 6770

26-27 Budget Distribution



Program Expenditures



Dual Immersion

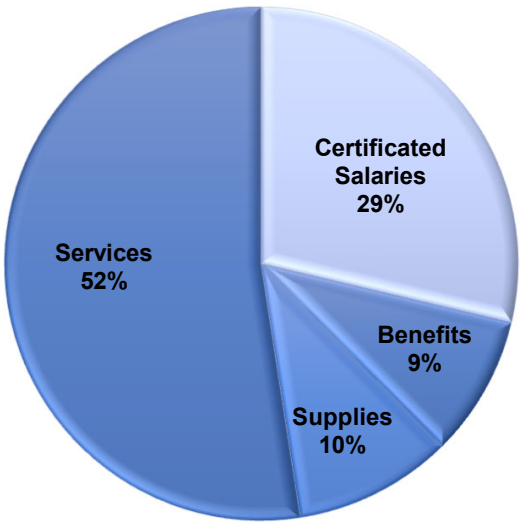
Dual Immersion funds support the district's Spanish and Mandarin Dual Immersion Programs, which are designed to develop students who are bilingual, biliterate, and culturally competent. These programs combine the district's standard academic curriculum and immersive instruction in a second language,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

	25-26 EA	26-27 Budget
Certificated Salaries	$ 180,555	$ 188,331
Classified Salaries	-	-
Benefits	62,664	58,174
Supplies	78,054	65,800
Services	260,854	344,300
Capital Outlay	-	-
Other	-	-
Total	$ 582,127	$ 656,605

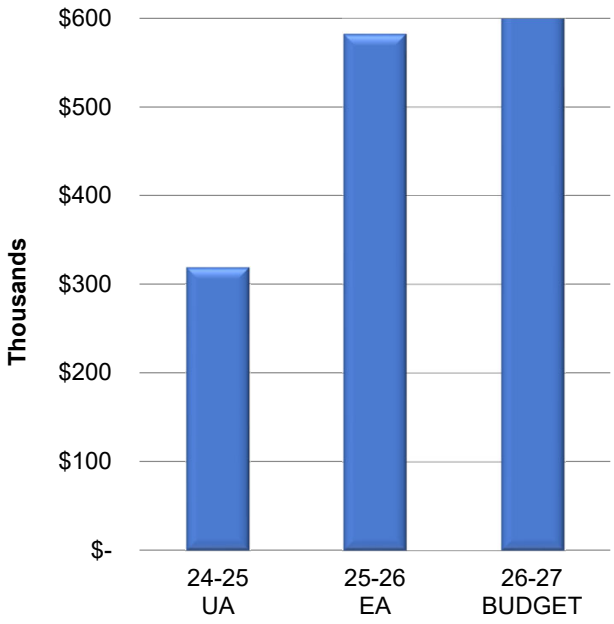
Funding Attributes

- Indirect Cost: N/A
- Carryover: Not Allowed
- Cost Center: 6540
- Resource Code: 0000

26-27 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.

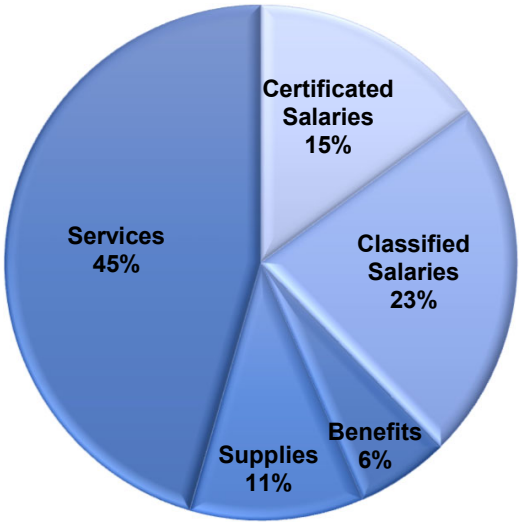
AVID helps students rise to challenges--and gives them the tools to succeed in college, career, and life.

	25-26 EA	26-27 Budget
Certificated Salaries	$ 146,147	$ 140,378
Classified Salaries	162,557	211,788
Benefits	42,139	54,863
Supplies	44,445	102,700
Services	538,001	425,985
Capital Outlay	-	-
Other	-	-
Total	$ 933,289	$ 935,714

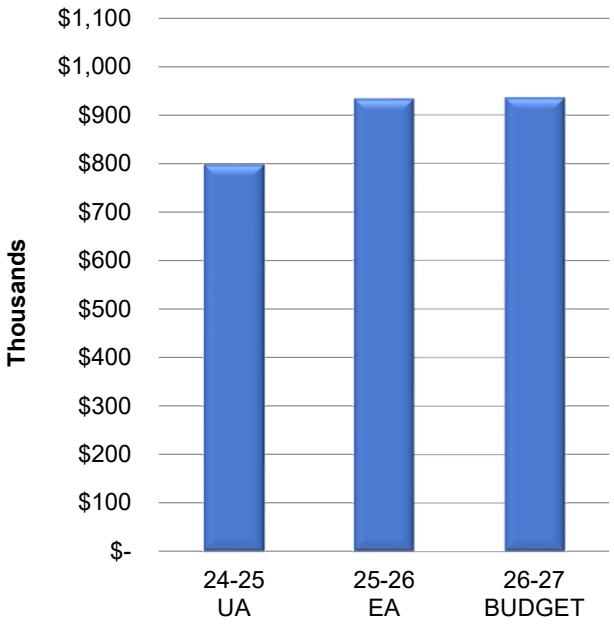
Funding Attributes

- Indirect Cost: N/A
- Carryover: Not Allowed
- Cost Center: 6541
- Resource Code: 0128

26-27 Budget Distribution



Program Expenditures



Informational

Schools

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

Adams Elementary School

Our goal is to support the success of each child with endless opportunities for extension and challenge.

Welcome to Adams Elementary, where our All-Stars shine!

The mission of Adams Elementary is to instill in each child a sense of self-worth, independence, and responsibility, which will enable every student to become a lifelong learner, a successful citizen, and reach their full potential.

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 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 Elementary. Our focus includes providing core 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 TK-6 have access to hands-on science lessons focusing on engineering and the 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 Elementary is a Title I 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 Elementary School webpage for up-to-date information and see all the magical things happening on a daily basis!

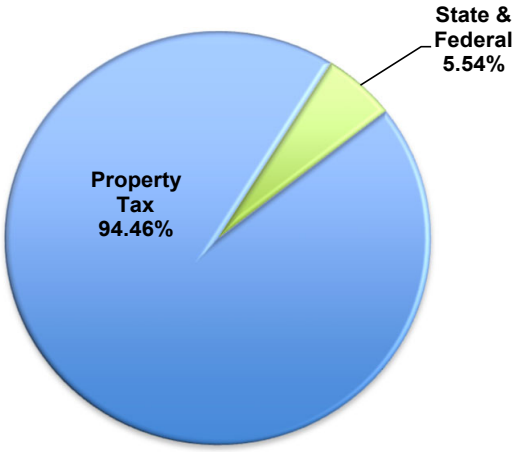
2850 Club House Rd.
Costa Mesa, CA 92626

Grades: TK-6

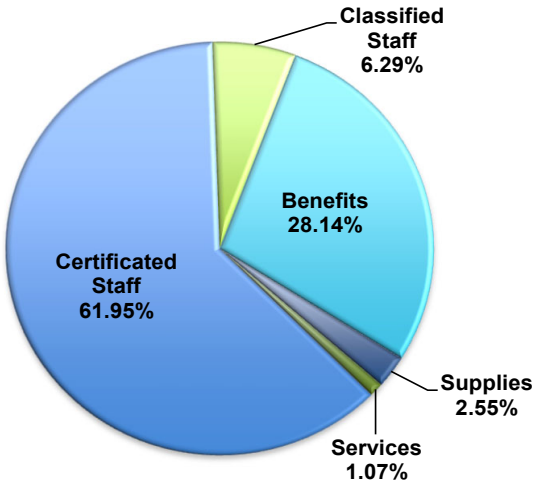
714.424.7935
adams.nmusd.us

Adams Elementary School

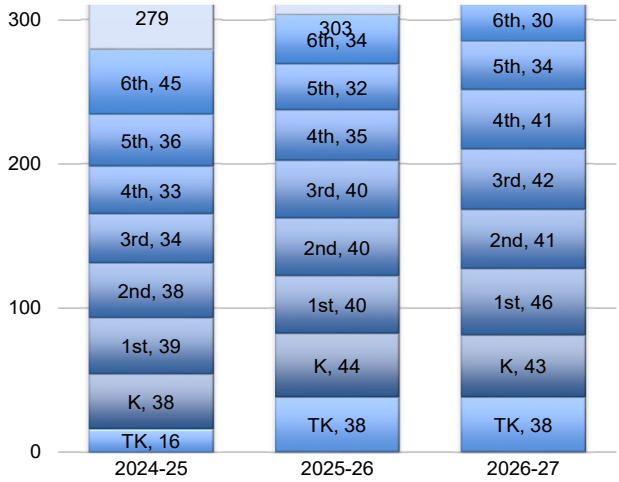
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



State & Fed $139,906

LCFF $861,020

Schl-Cnnctd Donations $21,084

Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 2,256,235	$ 2,229,749	$ 62,205	$ 136,088	$ -	$ -
Classified Salary	235,629	240,290	-	-	-	-
Benefits	1,043,708	1,066,469	18,961	8,064	-	-
Supplies	32,516	29,904	12,031	67,368	17,314	-
Services	41,386	40,735	46,709	-	3,770	-
Total Expenses	$ 3,609,474	$ 3,607,147	$ 139,906	$ 211,520	$ 21,084	$ -

Andersen Elementary School

Our mission 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.

Anderson Elementary School: A Tradition of Excellence

Andersen Elementary serves a diverse community of learners from Transitional-Kindergarten through Grade 6. Recognized as a California Distinguished School in 2002, 2008, and 2014, and a Gold Ribbon School in 2016. Andersen consistently ranks in the top 10% of all public schools for student achievement. Our success is built on a strong partnership between a highly skilled staff and a deeply involved parent community, ensuring that our students receive a premier educational experience.

Enrichment and Innovation

A very supportive PTA and DEANS (our foundation) provide our students with a wide variety of enrichment activities. The DEANS funds a state-of-the-art Maker Space, a full-time Maker Space teacher, and a designated Robotics Lab. Students engage in hands-on learning using 3-D printers across various subject areas, bridging the gap between theory and practice.

Additionally, foundation-funded academic support teachers provide both core curriculum interventions and extension opportunities, allowing students to apply critical thinking to real-life problems. Our PTA further enriches the student experience through:

- **Field Trips:** Including the “Walk Through History” program.
- **Arts & Culture:** Art Masters and choir, orchestra, and band.
- **Extracurriculars:** Math Team, Robotics Team, and Battle of the Books.

Academic Foundation and 21st Century Skills

The heart of Andersen is our Professional Learning Teams (PLT), which emphasize both academic rigor and character development. Our Common Core-based curriculum focuses on mastering solid reading and math foundational skills, which serve as the springboard for higher-level problem solving and cooperative group work.

We are committed to integrating technology to ensure students develop essential 21st Century Skill through:

- **Connectivity:** All classrooms feature wireless internet access to facilitate digital learning.
- **1:1 Technology:** All students in Grades 1-6 have access to Chromebooks.
- **Instruction:** Teachers engage in continuous professional development to effectively integrate technology and differentiate instruction for every learner.

The focus on a solid foundation, exciting enrichment programs, and the latest technology makes Andersen Elementary an inspiring environment where every student is prepared for the challenges of the future.

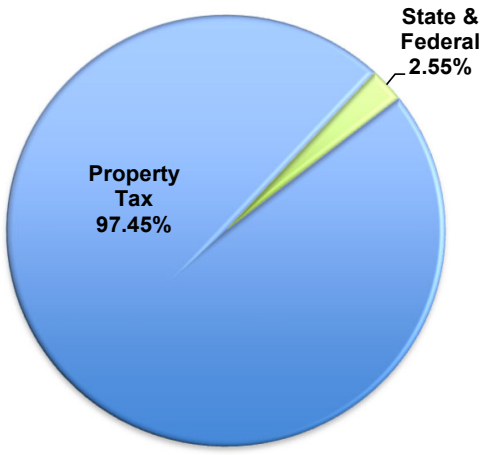
1900 Port Seabourne Way
Newport Beach, CA 92660

Grades: TK-6

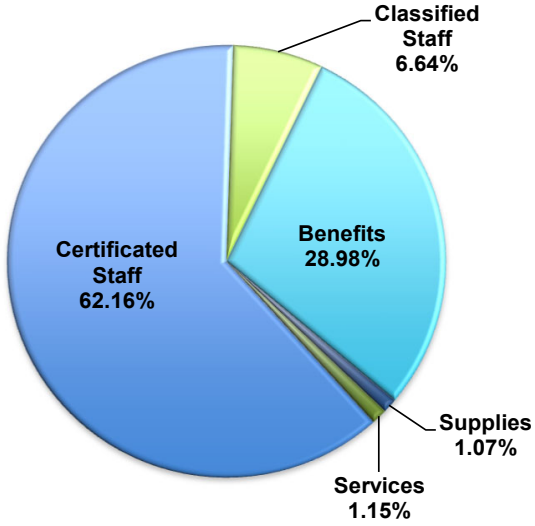
949.515.6935
andersen.nmusd.us

Andersen Elementary School

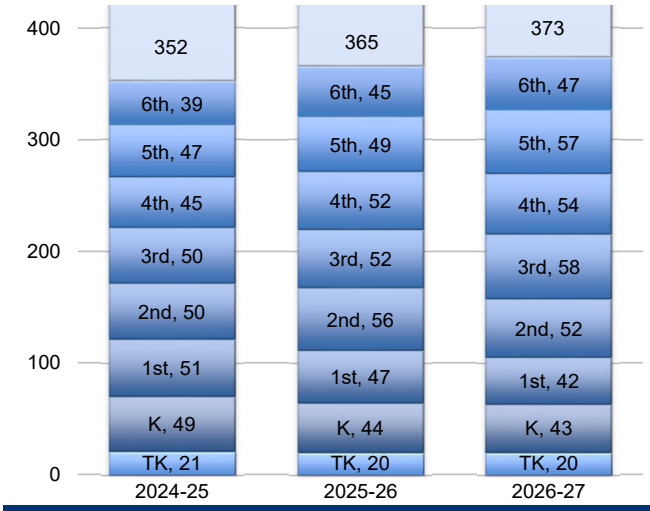
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



State & Fed $38,059

Schl-Cnnctd Donations $655,971

LCFF $246,624

Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 2,474,360	$ 2,421,424	$ 14,961	$ 91,723	$ 264,375	$ -
Classified Salary	233,953	268,487	-	-	-	-
Benefits	1,137,866	1,171,914	7,862	-	105,649	-
Supplies	33,782	31,724	-	11,560	275,234	-
Services	42,964	46,415	15,236	-	10,713	-
Capital	-	-	-	-	-	-
Total Expenses	$ 3,922,925	$ 3,939,964	$ 38,059	$ 103,283	$ 655,971	$ -

California Elementary School

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.

Welcome to California Elementary School, a California Distinguished School and home of the Cougars! We proudly serve students in Transitional Kindergarten through Grade 6. 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 within and outside of classrooms 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. California Elementary has been recognized by the county for their implementation of systems through PBIS.

Programs:
California Elementary 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 6th 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.

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 can 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. Amplification systems are in each classroom to enhance voice, create classroom culture, and assist language acquisition.

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 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.

California Elementary 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!

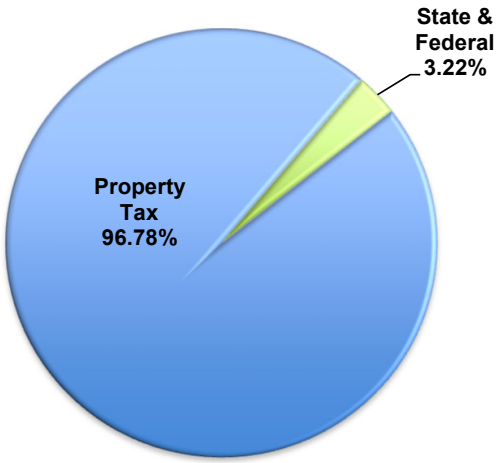
3232 California St.
Costa Mesa, CA 92626

Grades: TK-6

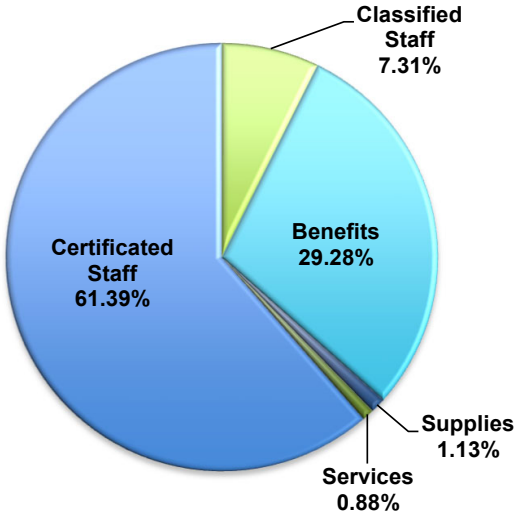
714.424.7940
california.nmusd.us

California Elementary School

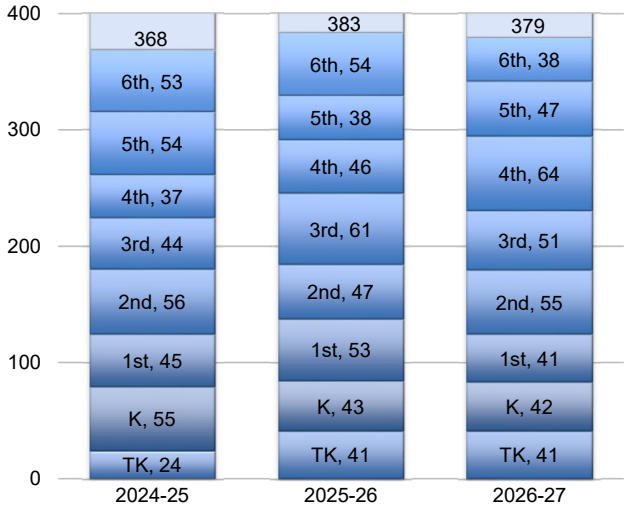
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 2,636,626	$ 2,597,147	$ 20,473	$ 123,697	$ -	$ -
Classified Salary	315,422	324,012	-	-	30,817	-
Benefits	1,286,383	1,297,813	10,757	-	8,932	-
Supplies	33,970	30,909	-	19,128	10,639	-
Services	46,899	39,158	9,500	-	5,661	-
Total Expenses	$ 4,319,300	$ 4,289,039	$ 40,730	$ 142,825	$ 56,049	$ -

College Park Elementary School

The mission of College Park Elementary 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, we are committed to providing a safe, welcoming, and academically challenging environment where every student can thrive. Our staff designs engaging learning experiences that build strong foundations in literacy and mathematics while also nurturing critical thinking and problem solving skills. We believe all students can grow, and we work intentionally each day to help every child reach their full potential.

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 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 Art and Soul 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, assisting with special events, chaperoning field trips, and providing essential behind-the-scenes support that helps our school run smoothly. College Park Elementary School is an outstanding school for students to learn and grow.

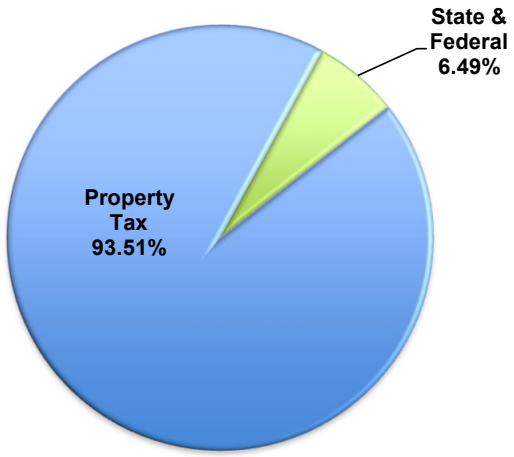
2380 Notre Dame Rd.
Costa Mesa, CA 92626

Grades: TK-6

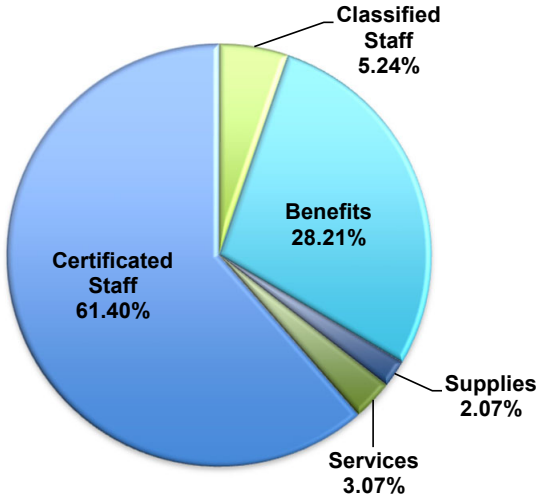
714.424.7960
collegepark.nmusd.us

College Park Elementary School

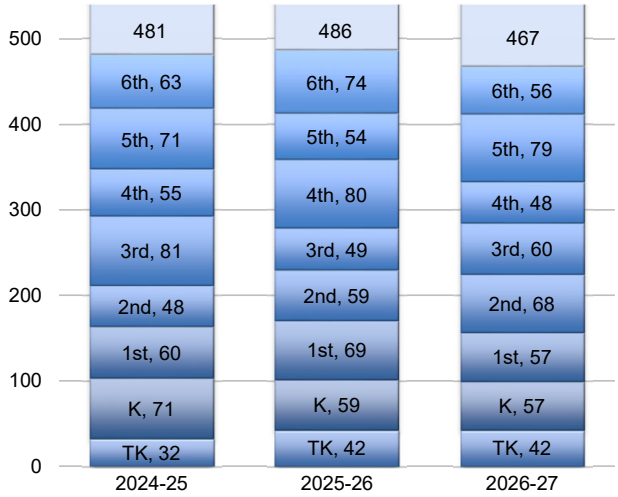
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



State & Fed $216,781

LCFF $910,040

Schl-Cnnctd Donations $10,022

Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 2,920,132	$ 2,831,878	$ 150,200	$ 248,856	$ -	$ -
Classified Salary	256,887	263,151	-	-	-	-
Benefits	1,355,069	1,392,323	40,261	22,955	-	-
Supplies	51,788	50,251	452	53,795	9,005	-
Services	139,585	154,113	25,868	-	1,017	-
Total Expenses	$ 4,723,461	$ 4,691,716	$ 216,781	$ 325,606	$ 10,022	$ -

Davis Magnet Elementary School

The mission of Davis Magnet is learning.

Davis Magnet School serves 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. 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 is 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 band and choir programs, 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 development 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, clear expectations for student behavior are posted. Teams meet on a regular basis to review data and support students in making good choices and being good friends.

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.

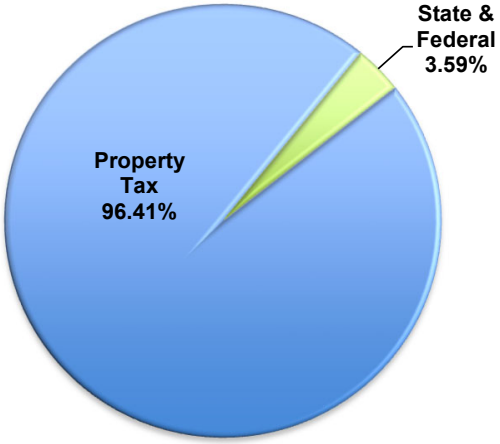
1050 Arlington Dr.
Costa Mesa, CA 92626

Grades: K-6

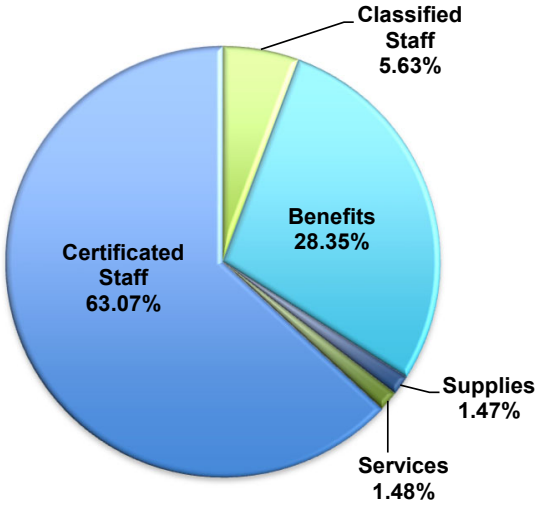
714.424.7930
davismagnet.nmusd.us

Davis Magnet Elementary School

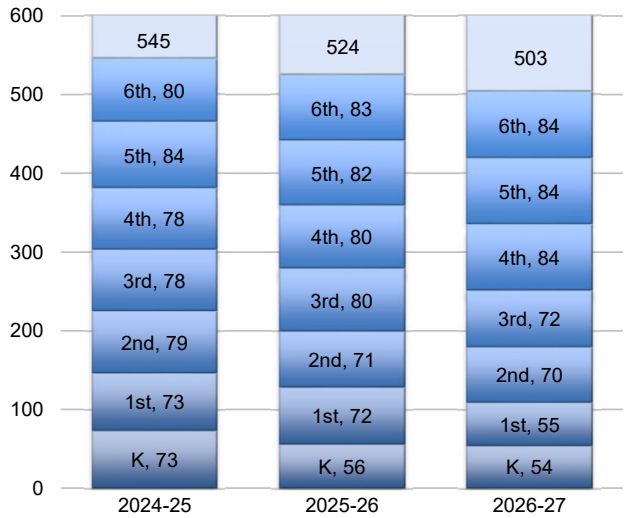
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 3,170,099	$ 3,102,971	$ 44,016	$ 149,527	$ 66,497	$ -
Classified Salary	295,126	290,342	-	-	-	-
Benefits	1,425,907	1,461,701	19,232	-	14,244	-
Supplies	40,372	40,268	100	35,485	23,045	-
Services	74,890	76,400	-	-	59,695	-
Capital	-	-	-	-	-	-
Total Expenses	$ 5,006,394	$ 4,971,682	$ 63,348	$ 185,012	$ 163,481	$ -

Eastbluff Elementary School

Eastbluff Elementary is committed to developing respectful, well-rounded, and lifelong learners who are adaptable in a diverse and ever-changing world.

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 foster a safe, inclusive, respectful, and engaging environment where every student belongs and is challenged to excel. We achieve this through purposeful instruction that promotes critical thinking, creativity, and the academic and social-emotional development of all learners. 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.

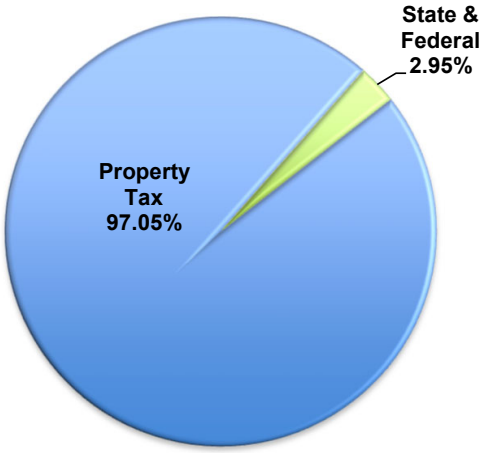
2627 Vista Del Oro
Costa Mesa, CA 92660

Grades: TK-6

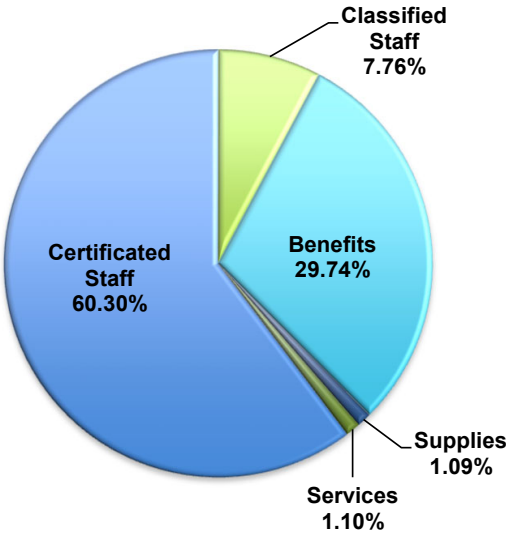
949.515.5920
eastbluff.nmusd.us

Eastbluff Elementary School

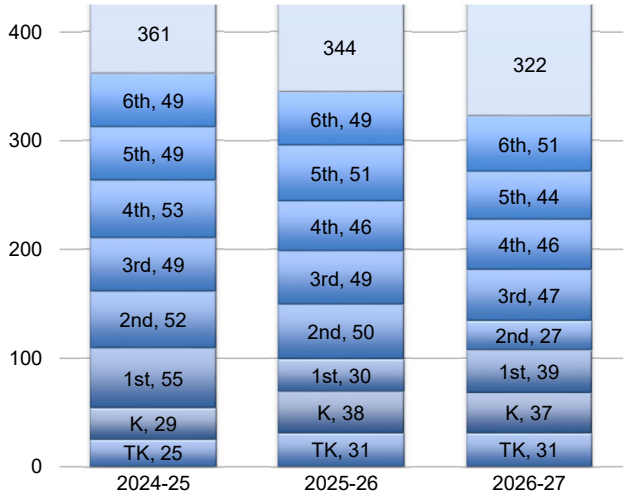
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 2,443,643	$ 2,423,626	$ 21,703	$ 105,187	$ 66,512	$ -
Classified Salary	322,803	325,571	-	-	-	-
Benefits	1,236,757	1,247,121	11,022	-	13,188	-
Supplies	32,165	27,360	12,818	18,434	38,002	-
Services	46,432	46,297	-	-	81,217	-
Total Expenses	$ 4,081,800	$ 4,069,975	$ 45,543	$ 123,621	$ 198,919	$ -

Harbor View Elementary School

Harbor View's Hallmark is Making Learning Our Adventure

Harbor View's hallmark is to be BRAVE. We strive for learning that is brave, respectful, accountable, visionary, and empathetic. With a proud history as an award-winning school, Harbor View focuses on delivering superior learning experiences that produce measurable rewards. Our parents value education, hold high expectations, and actively participate in our school's activities. Teachers, principal, support staff, families, and volunteers are dedicated to every student's success. Our common goal is to teach each child at their highest instructional level while committing to continuous improvement.

Harbor View Elementary School serves students from Pre-Kindergarten through Grade 6. We encourage academic success while nurturing students through consistency and respect. Together, we push toward increasing achievement and prepare students for the rigors of their secondary education. Guided by high expectations, our students access the core curriculum, strengthen critical-thinking and problem-solving skills, engage in enrichment activities, and learn to work together. We support appropriate and constructive behavior choices for our students through Positive Behavior and Intervention Support (PBIS). Our character education programs remain a signature practice.

We are passionate about our enrichment programs, which are primarily supported by our Parent-Faculty Organization (PFO). Funds raised annually support TK-6 specialists in academic support, art, and PE, as well as an Innovation Lab teacher. From weekly Flag Deck ceremonies to daily dismissal, we promote positive behavior and reinforce excellence. Our IMPACT program is also a hallmark of Harbor View. Student learning is monitored through formative measures, and instruction is tailored based on grade-level standards. Students receive enrichment, reinforcement, or additional support based on their needs with flexible grouping to ensure each child reaches high levels. Additional programs such as Walk Through History and Technology further extend learning.

We encourage teamwork and communication. Harbor View's instructional staff is innovative, nurturing, creative, and research-driven. Teachers serve as leaders on School Site Council, PFO Board, and Harbor View Lead Team to oversee resources, align goals with standards, and review our improvement plan. 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. Chromebooks are integrated across all grades to enhance instructional practices 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.

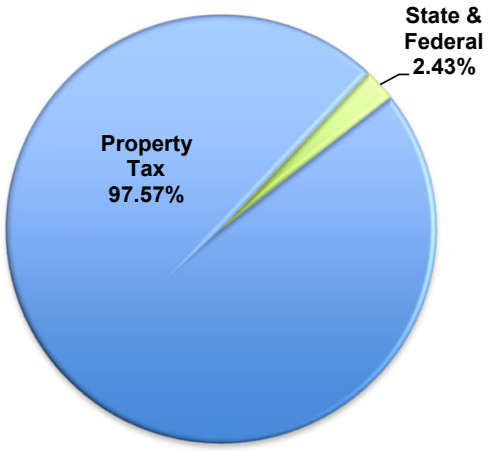
900 Goldenrod Ave.
Corona del Mar, CA 92625

Grades: TK-6

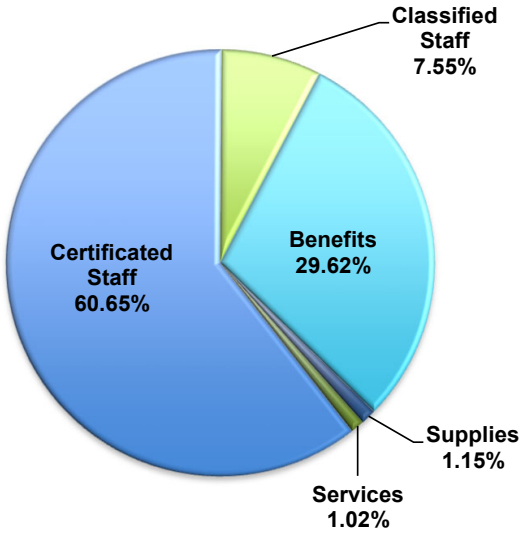
949.515.6940
harborview.nmusd.us

Harbor View Elementary School

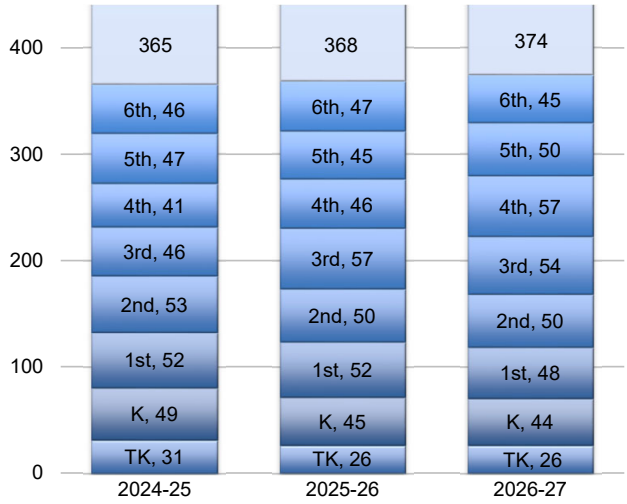
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



Schl-Cnnctd Donations $300,332

LCFF $242,427

State & Fed $37,955

Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 2,617,375	$ 2,521,621	$ 19,927	$ 94,451	$ 214,557	$ -
Classified Salary	325,646	325,761	-	-	-	-
Benefits	1,280,092	1,277,704	9,170	-	69,698	-
Supplies	31,552	39,301	-	10,393	9,653	-
Services	42,446	44,057	8,858	-	6,424	-
Total Expenses	$ 4,297,111	$ 4,208,444	$ 37,955	$ 104,844	$ 300,332	$ -

Kaiser Elementary School

Kaiser Elementary School's mission is to build a community of life-long learners who consistently demonstrate what it means to never give up.

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, serving students in Grades 2-6. Kaiser has three 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. The Parent Faculty Organization (PFO) and Kaiser-Woodland Schools Foundation (KWSF) are essential to Kaiser's success. Meet the Masters, Walk Through History, two part-time intervention teachers and facilitated sports at recess through Beyond Athletics 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, spring 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!

Our mission is to build community through proactive communication with all members of the community and by building supportive and welcoming environments. We are dedicated to inspiring students by creating curiosity and engagement in the learning process, and empowering and teaching students to overcome obstacles and see them as opportunities for growth. We achieve this by serving with excellence, leading by example, maintaining high expectations, being prepared, and supporting and motivating students to reach their full potential.

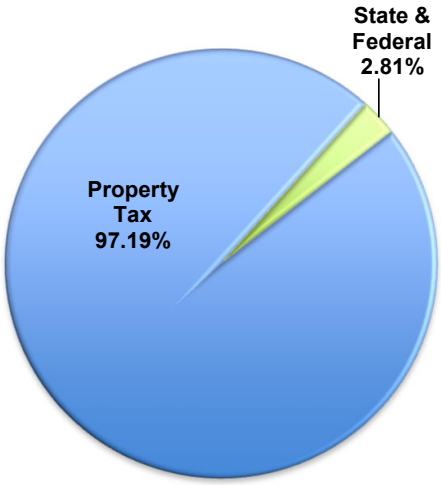
2130 Santa Ana Ave.
Costa Mesa, CA 92627

Grades: 2-6

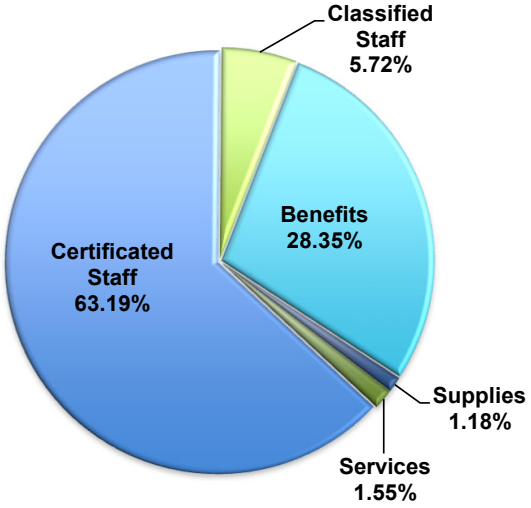
949.515.6950
kaiser.nmusd.us

Kaiser Elementary School

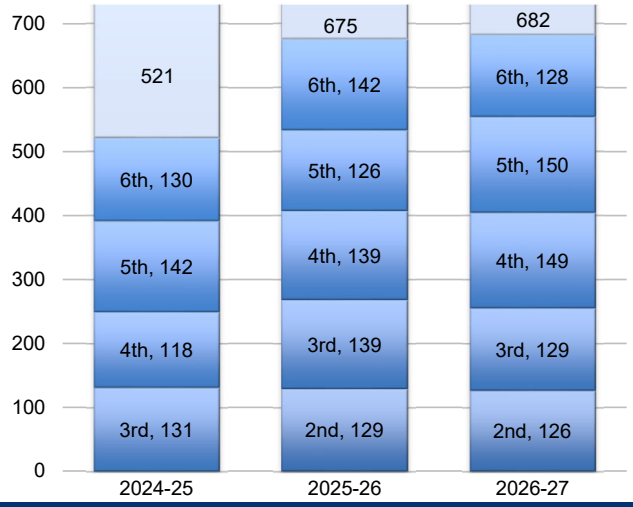
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



Schl-Cnnctd Donations $178,361

LCFF $200,220

State & Fed $69,827

Site Expenditures

	General Fund 2025-26 EA	General Fund 2026-27 Budget	State & Federal 2025-26 EA	State & Federal 2026-27 Budget	School-Connected Org 2025-26 EA	School-Connected Org 2026-27 Budget
Certificated Salary	$ 4,067,000	$ 3,994,105	$ 32,880	$ 162,003	$ 63,731	$ -
Classified Salary	329,082	376,098	-	-	-	-
Benefits	1,824,496	1,864,770	15,132	-	13,260	-
Supplies	54,508	55,261	2,000	22,532	74,205	-
Services	107,319	102,066	19,815	-	27,165	-
Total Expenses	$ 6,382,405	$ 6,392,300	$ 69,827	$ 184,535	$ 178,361	$ -

Killybrooke Elementary School

In alignment with our mission to empower Colts for success in college, career, and life, we are committed to building character, maintaining a positive and engaging learning environment, and ensuring student success. Our work reflects our vision of providing high-quality instruction, a supportive culture, and strong academic expectations to prepare all students for future success and responsible citizenship.

At Killybrooke Elementary School, we are guided by our mission to empower Colts for success in college, career, and life and our vision of a learning community grounded in high academic standards, engaging instruction, and a supportive culture where all students thrive.

We believe every child can succeed and are proud of our diverse and vibrant community of learners. Our schoolwide systems ensure that our efforts remain focused on achieving high levels of success for all students. This belief—that all students can and will achieve—drives our programs, actions, and decisions.

Our strong academic program is grounded in standards-aligned instruction and enhanced through our implementation of AVID (Advancement Via Individual Determination) strategies. Through AVID, students engage in WICOR (Writing, Inquiry, Collaboration, Organization, and Reading), focused note-taking, and structured academic discourse to deepen learning and build critical thinking skills. Instruction is supported by targeted intervention and enrichment, with students benefiting from SOAR reading teachers, instructional assistants, and specialized instruction in music, physical education, drama, and science. All students have access to a district-issued Chromebook, providing opportunities to engage with digital learning platforms such as Accelerated Reader, Imagine Math supported and challenged.

We intentionally cultivate a college- and career-bound mindset, reinforcing the belief that all students are capable of long-term success. We maintain high expectations for student achievement while fostering a positive, engaging, and inclusive learning environment. Through collaborative Professional Learning Teams, teachers use assessment data to guide instruction and refine practices, ensuring that every student is supported and challenged. AVID strategies further support teacher clarity and student ownership of learning, reinforcing our commitment to college and career readiness.

At Killybrooke, we are equally committed to developing the whole child. We provide a safe, caring, and positive environment where students build strong character and social-emotional skills. Through intentional character education and our PBIS framework, students learn and demonstrate essential traits such as kindness, responsibility, empathy, integrity, and perseverance. We believe that every student is capable of being a leader, and we actively foster student voice, ownership, and leadership.

Our commitment is clear: every child will achieve proficiency in reading, writing, and math, and every child will be challenged through enriching learning opportunities. This work is strengthened through strong partnerships with families, who play an essential role in our school community through involvement in PTA, ELAC, and School Site Council.

At Killybrooke, our students and staff embody what it means to be Responsible, Respectful, and Kind, creating a community where all learners are supported, empowered, and prepared for lifelong success.

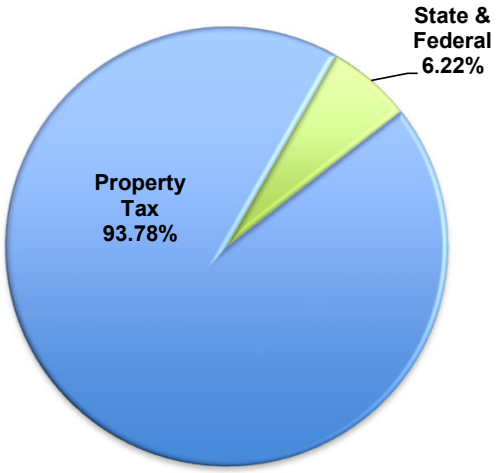
3155 Killybrooke Ln.
Costa Mesa, CA 92626

Grades: TK-6

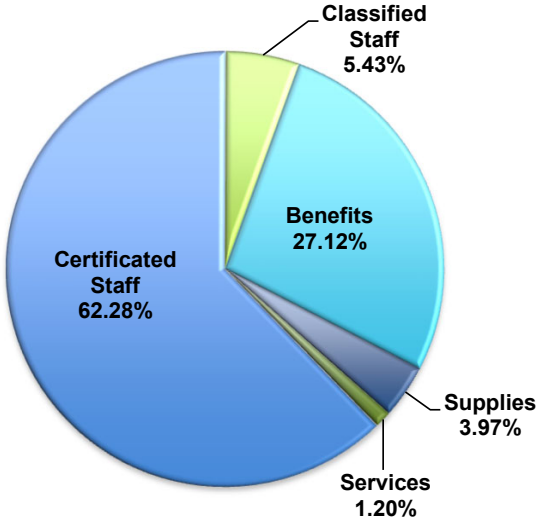
714.424.7945
killybrooke.nmusd.us

Killybrooke Elementary School

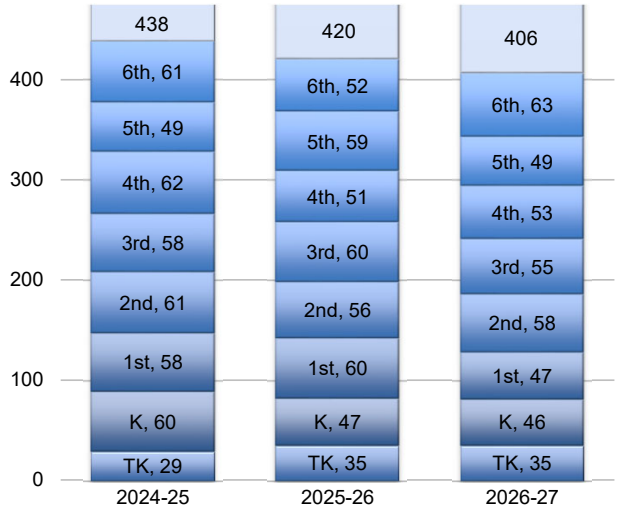
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



State & Fed $186,843

LCFF $804,540

Schl-Cnnctd Donations $5,829

Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 2,881,353	$ 2,822,020	$ 118,265	$ 140,312	$ -	$ -
Classified Salary	248,203	258,167	-	-	-	-
Benefits	1,277,039	1,290,101	47,146	-	-	-
Supplies	36,466	33,165	13,246	155,496	2,823	-
Services	52,564	57,155	8,186	-	3,006	-
Capital	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Expenses	$ 4,495,625	$ 4,460,608	$ 186,843	$ 295,808	$ 5,829	$ -

Lincoln Elementary School

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.

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 R.O.A.R.S. expectations of respect, owning one's actions, always trying one's best, being responsible, and showing empathy. We are committed to nurturing each child's love of learning and social-emotional well-being.

Lincoln's instructional program is carefully planned to engage students' interests and promote maximum progress at each grade level. Our strong academic program is supported by specialized teachers and instruction in music, physical education, 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 who further 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, 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.

Lincoln participates in Positive Behavioral Interventions and Supports, which is a district-wide initiative geared toward infusing schools with positive reinforcements for expected behaviors while providing opportunities for students to learn from their mistakes. Lincoln's behavior tenets are highlighted in the school's R.O.A.R.S. expectations: Respect Others, Own Your Actions, Always Do Your Best, Responsibility, and Show Empathy. Lincoln students take a great deal of pride in the campus and work hard to keep it clean and orderly while fostering 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.

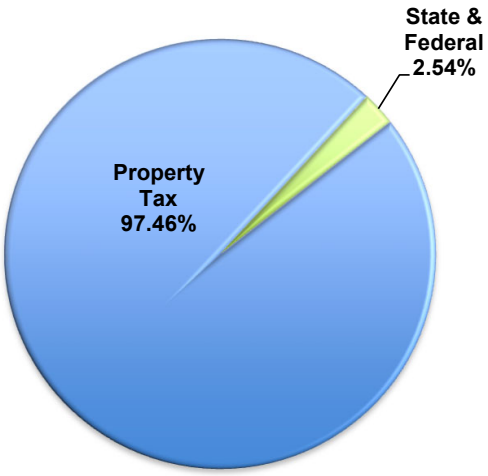
3101 Pacific View Dr.
Corona del Mar, CA 92625

Grades: TK-6

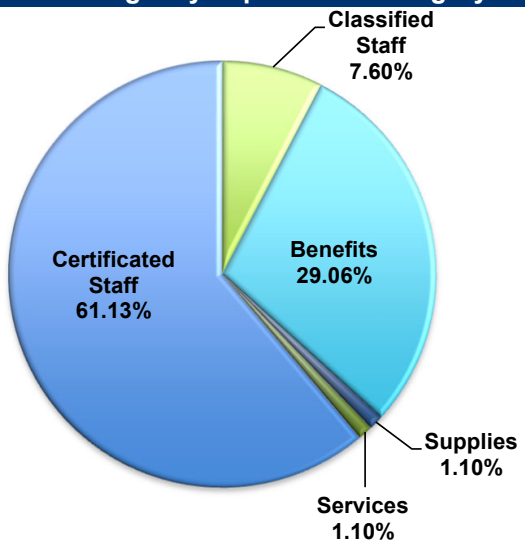
949.515.6955
lincoln.nmusd.us

Lincoln Elementary School

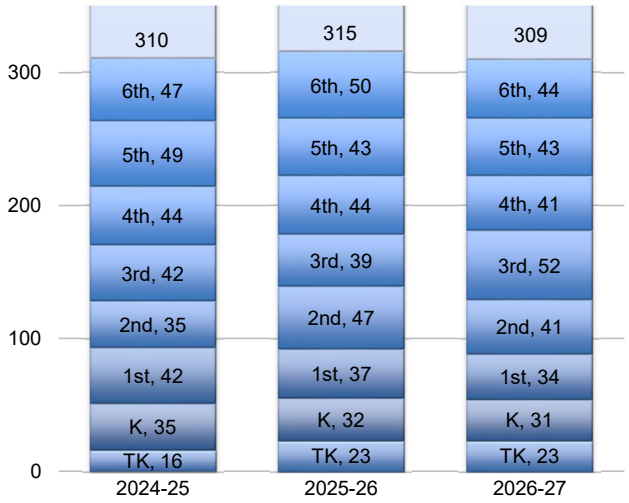
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



Schl-Cnnctd Donations
$238,123

LCFF
$199,291

State & Fed
$27,643

Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 2,729,552	$ 2,681,048	$ 18,931	$ 93,633	$ 117,619	$ -
Classified Salary	298,462	345,121	-	-	-	-
Benefits	1,263,250	1,319,190	8,712	-	49,704	-
Supplies	28,548	28,558	-	21,474	48,949	-
Services	51,940	49,737	-	-	21,851	-
Total Expenses	$ 4,371,752	$ 4,423,654	$ 27,643	$ 115,107	$ 238,123	$ -

Mariners Elementary School

We are committed to unlocking the potential of every student, and fostering a passion for lifelong learning in a nurturing environment where excellence flourishes.

Mariners Elementary is a collaborative learning community grounded in high expectations, strong relationships, and a shared commitment to continuous improvement. Our work centers on ensuring that every student experiences rigorous, engaging instruction and leaves our school prepared for the next stage of their learning journey. We strive to inspire, motivate, and make a difference every day.

What makes Mariners unique is the strength of our collective effort. Staff, families, and students work together to create a school culture that is both supportive and focused on results. We value professionalism, reflection, and a willingness to grow, and we approach our work with a clear sense of purpose: improving outcomes for all students.

Our school goals, as outlined in our School Plan, focus on strengthening high-quality instruction in literacy and mathematics, using data to inform responsive teaching, and ensuring that all students receive the support and challenge they need. We are particularly focused on refining small group instruction, increasing student engagement in meaningful tasks, and building consistency across classrooms.

To monitor our progress, we use multiple indicators, including student performance data, classroom observations, and evidence of student engagement. We look for patterns and trends to guide our decisions, adjust instruction, and allocate resources in ways that have the greatest impact. This ongoing cycle of inquiry allows us to remain responsive and focused on continuous growth.

Mariners offers a range of schoolwide programs designed to support both academic and social development. These include targeted intervention in reading and mathematics, integrated technology to enhance learning, and enrichment opportunities that extend beyond the core curriculum. Our partnership with the local library provides students with regular access to books and resources, supporting the development of strong literacy habits.

Equally important is our investment in a positive and inclusive school culture. Schoolwide expectations and consistent practices help create an environment where students feel safe, supported, and ready to learn. Family engagement plays a key role in this work, with strong participation in school events and programs that strengthen connections between home and school.

At Mariners, we remain focused on what matters most: high-quality instruction, meaningful learning experiences, and continuous improvement in service of our students.

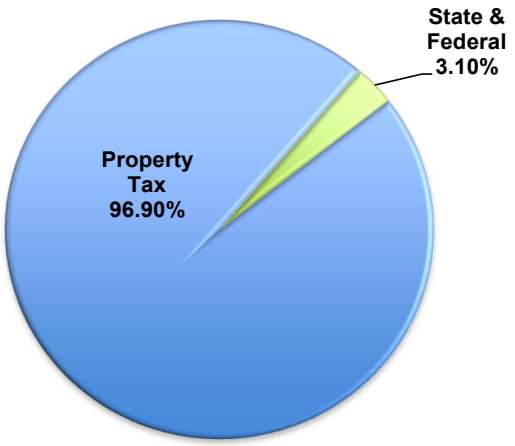
2100 Mariners Dr.
Newport Beach, CA 92660

Grades: TK-6

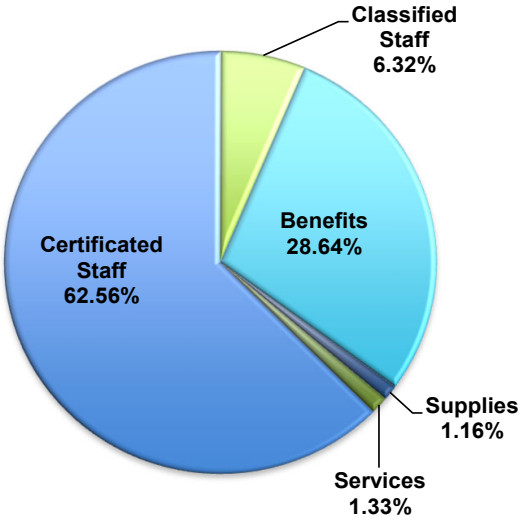
949.515.6960
mariners.nmusd.us

Mariners Elementary School

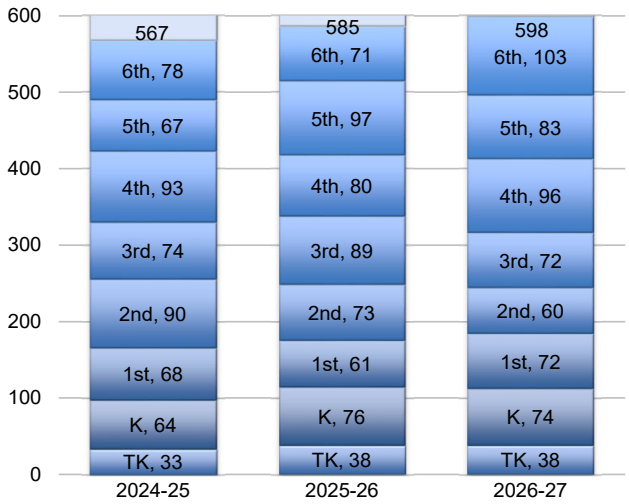
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 3,816,563	$ 3,728,423	$ 28,751	$ 164,336	$ 108,068	$ -
Classified Salary	380,938	393,159	-	-	-	-
Benefits	1,783,962	1,782,065	14,493	-	23,149	-
Supplies	46,968	43,963	-	28,420	37,441	-
Services	66,970	82,511	7,475	-	27,756	-
Total Expenses	$ 6,095,401	$ 6,030,121	$ 50,719	$ 192,756	$ 196,414	$ -

Newport Coast Elementary School

At Newport Coast Elementary we build leaders who will change the world.

At Newport Coast Elementary School, the staff focuses on student learning outcomes by working collaboratively in grade-level and school-based teams. Our Site Leadership Team, PBIS Team, and AVID Site Team meet monthly with the principal to work on our student achievement goals, intervention program support, and school culture decisions. Our grade levels meet in Purposeful Learning Teams bi-monthly to review data and plan instruction based on that data. Our MTSS Team meets weekly to review student needs and collaborate with teachers to provide interventions for academics, behavior, or social-emotional support. Excellence in a caring environment and student learning continue to be the focus for all decision-making.

The parents and staff of Newport Coast Elementary are very effective in creating a climate of high expectations for student success, now and in the future. Parents are engaged in the educational process and volunteer more than 1,300 hours each year in the classroom and on campus. Fundraising efforts have enhanced our school programs in all subject areas, with an emphasis on art, music, technology, and science. Our parents actively support the school and are enthusiastic about their child(ren)'s education. Students take pride knowing that their academic, positive behavior, growth, and achievements will be recognized and celebrated.

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. We are dedicated to the whole child as our priority and our focus. At Newport Coast Elementary, a common quote is “Kindness is Contagious, Catch It, Share It!” 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.

We are all very proud of the socially responsible community of learners that we have at Newport Coast Elementary. At NCE, we celebrate how our "Coyotes" H-O-W-L by showing Honorable, Organized, Wise, Leadership behaviors!

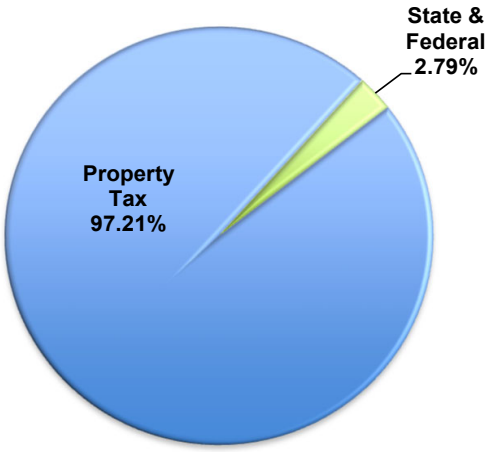
6655 Ridge Park Rd.
Newport Beach, CA 92657

Grades: PK-6

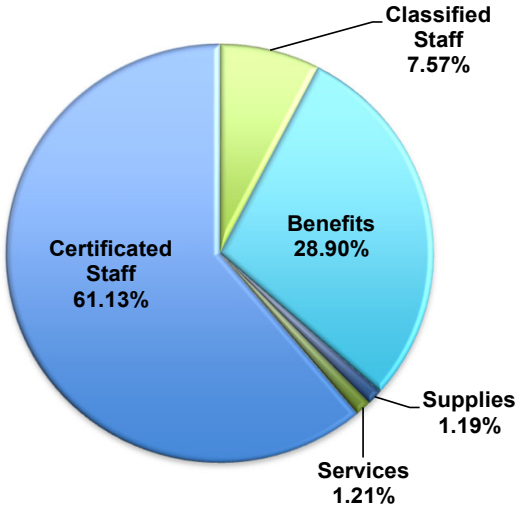
949.515.6975
nce.nmusd.us

Newport Coast Elementary

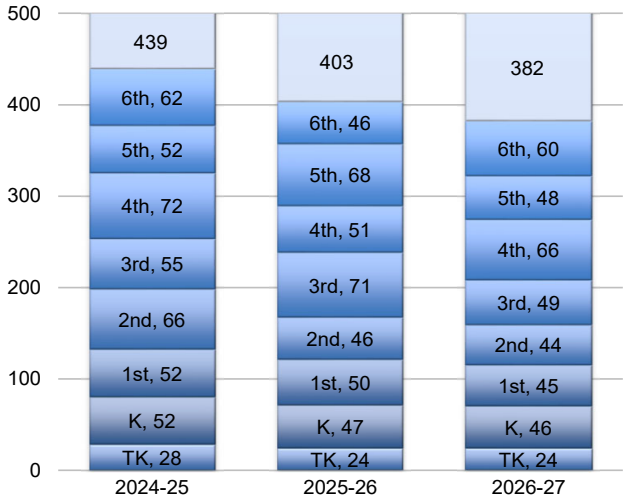
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 2,907,251	$ 2,852,677	$ 30,156	$ 108,298	$ 37,056	$ -
Classified Salary	328,063	366,640	-	-	-	-
Benefits	1,369,317	1,399,889	12,096	-	7,938	-
Supplies	27,579	30,890	-	26,833	32,534	-
Services	53,926	58,594	12,450	-	158,639	-
Total Expenses	$ 4,686,136	$ 4,708,690	$ 54,702	$ 135,131	$ 236,167	$ -

Newport Elementary School

Newport Elementary School's commitment is to provide a nurturing and innovative learning environment that inspires students to become lifelong learners and responsible citizens. We value the collaboration and partnership between our educators and families.

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

At Newport El, we believe that every student will 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 El is more than just a school – it's a place where students feel supported and encouraged to be their best selves.

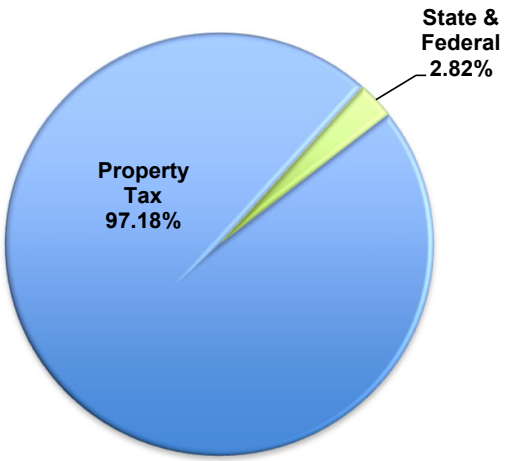
1327 W. Balboa Blvd.
Newport Beach, CA 92661

Grades: TK-6

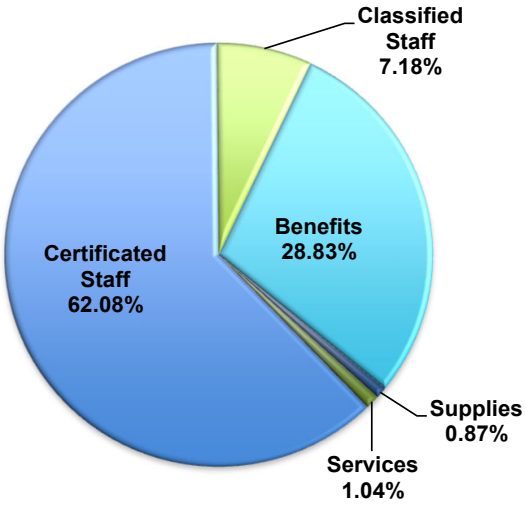
949.515.6965
newportel.nmusd.us

Newport Elementary School

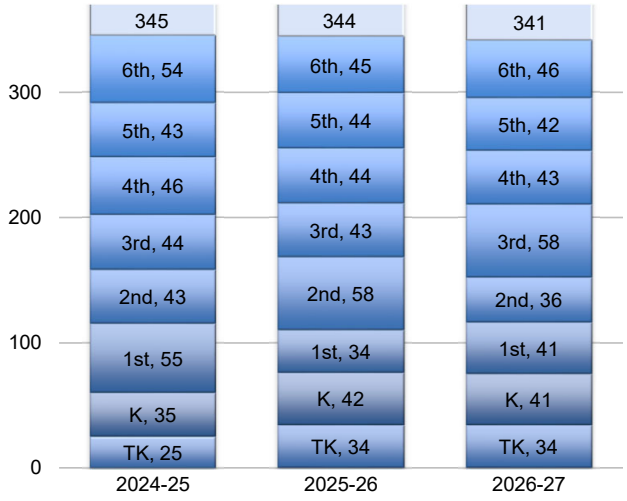
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



Schl-Cnnctd Donations $143,346

LCFF $222,021

State & Fed $32,725

Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 2,645,536	$ 2,597,808	$ 16,536	$ 110,759	$ 72,906	$ -
Classified Salary	268,868	313,202	-	-	-	-
Benefits	1,232,361	1,257,584	8,689	-	15,617	-
Supplies	27,098	25,849	-	12,223	24,519	-
Services	45,379	45,332	7,500	-	30,304	-
Total Expenses	$ 4,219,242	$ 4,239,775	$ 32,725	$ 122,982	$ 143,346	$ -

Newport Heights Elementary School

Newport Heights Elementary School, where STUDENTS ACHIEVE GREAT HEIGHTS!

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 TK–6th 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!

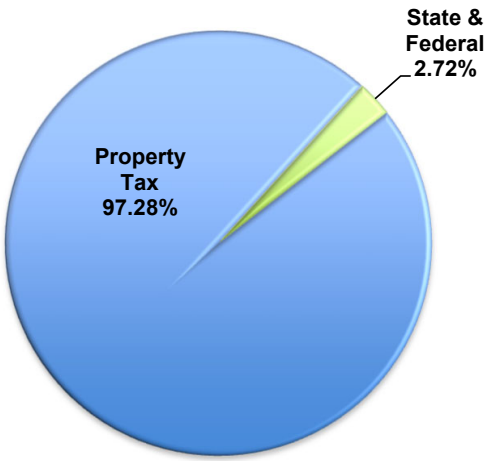
300 East 15th St.
Newport Beach, CA 92663

Grades: TK-6

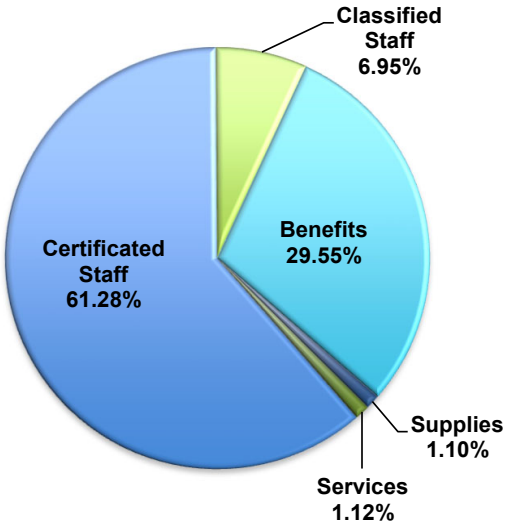
949.515.6970
newportheights.nmusd.us

Newport Heights Elementary School

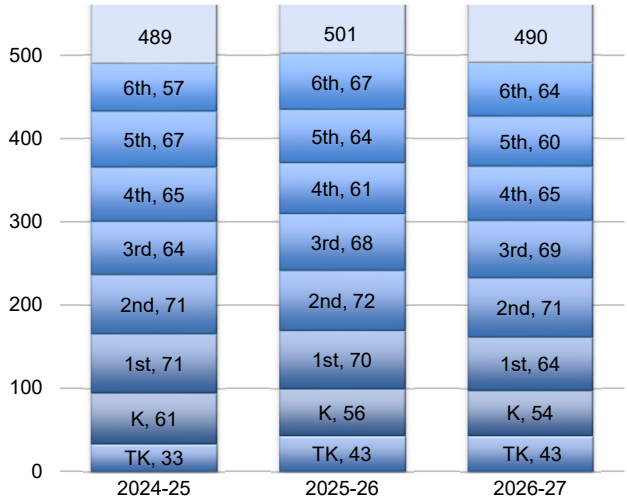
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 3,317,442	$ 3,252,082	$ 24,632	$ 129,950	$ 179,127	$ -
Classified Salary	362,012	383,729	-	-	-	-
Benefits	1,599,027	1,630,575	13,365	-	62,881	-
Supplies	38,882	40,824	500	20,148	38,105	-
Services	64,970	61,562	11,551	-	4,930	-
Total Expenses	$ 5,382,333	$ 5,368,772	$ 50,048	$ 150,098	$ 285,043	$ -

Paularino Elementary School

Every child, every day; learning and growing in every way!

Welcome to Paularino Elementary, proudly serving the Costa Mesa community within the Newport-Mesa Unified School District.

At Paularino, we are dedicated to creating a safe, inclusive, and supportive environment where students thrive academically, socially, and emotionally. 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.

Paularino serves students in Transitional Kindergarten (TK) 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 can provide enrichment and intervention based on the individual needs of our students, including GATE programming and WIN (What I Need) rotations. Staff, parents, and students all believe that each student can meet high academic standards. Together, we have the power to help students reach their goals, and our resources are aligned to provide any necessary interventions.

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 participate in after-school classes aligned with STEM and the arts. Extracurricular activities at Paularino include Student Council, Garden Club, Battle of the Books and After School Band.

In addition to a strong academic enrichment emphasis, Paularino has a robust Positive Behavior Intervention Support program. Panther PRIDE teaches and reinforces Positivity, Respect, Integrity, Determination and Empathy for students and staff. Students receive awards and Panther Paw incentives to reinforce the demonstration of these critical behaviors.

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. Paularino's PTA is an incredible group of dedicated families that raises funds for supplemental supplies, assemblies, and special events, including events for the entire family. Partnership between parents and school staff is at the heart of the Paularino school community.

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!

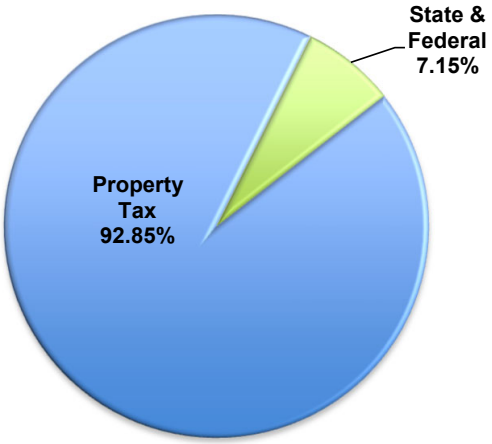
1060 Paularino Ave.
Costa Mesa, CA 92626

Grades: TK-6

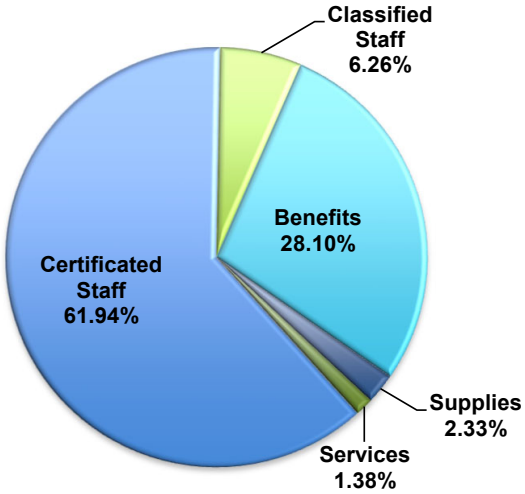
714.424.7950
paularino.nmusd.us

Paularino Elementary School

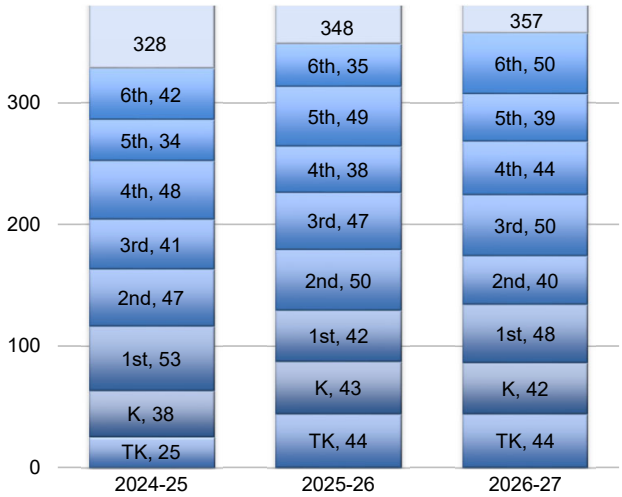
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



State & Fed $149,329

LCFF $804,789

Schl-Cnnctd Donations $60,811

Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 2,148,488	$ 2,100,305	$ 100,852	$ 201,152	$ -	$ -
Classified Salary	237,715	232,479	225	-	-	-
Benefits	1,024,270	1,027,969	28,736	16,043	-	-
Supplies	34,843	43,963	3,268	42,474	47,421	-
Services	41,483	45,237	16,248	6,000	13,390	-
Total Expenses	$ 3,486,799	$ 3,449,953	$ 149,329	$ 265,669	$ 60,811	$ -

Pomona Elementary School

Pomona Elementary school provides rich and relevant learning opportunities that develop critical thinking, collaboration, and leadership skills to last a lifetime.

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

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

Pomona Elementary'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 Elementary reaches out to the community through a variety of avenues to support the needs of our students and families. Project Kidz Connect provides after-school enrichment opportunities and homework support. Additional enrichment opportunities include drama, dance, art, STEM, and sports. Pomona Elementary 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 professional 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 1st 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.

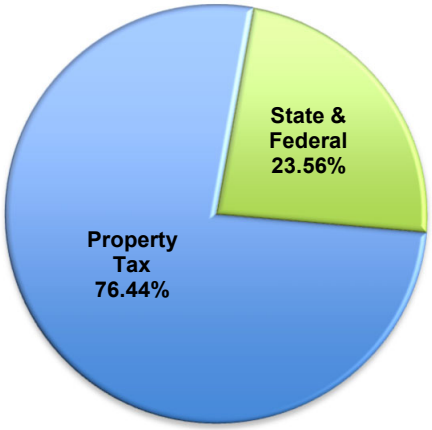
2051 Pomona Ave.
Costa Mesa, CA 92627

Grades: PK-1

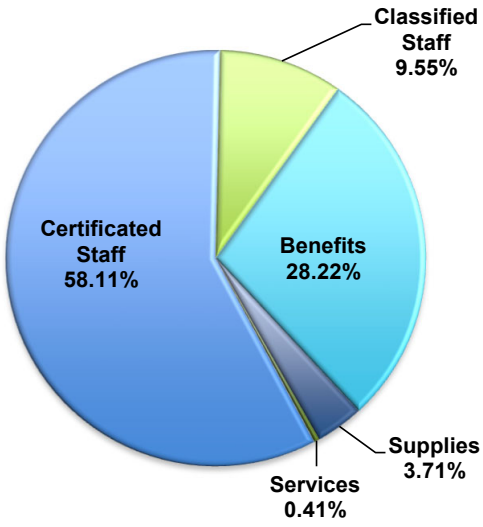
949.515.6980
pomona.nmusd.us

Pomona Elementary School

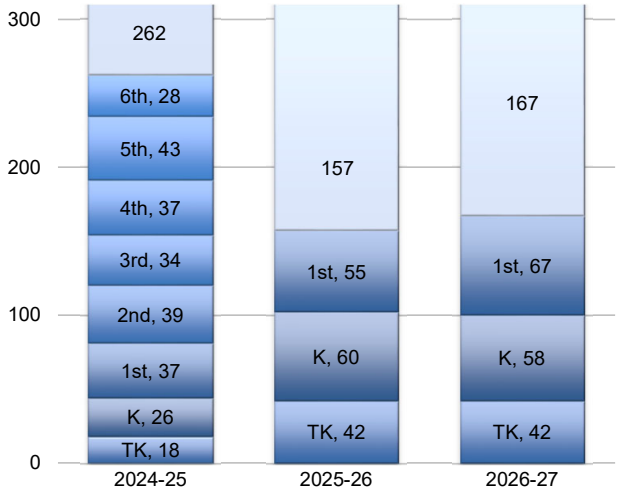
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



State & Fed $513,946

LCFF $816,544

Schl-Cnnctd Donations $17,018

Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 1,039,122	$ 1,009,181	$ 319,621	$ 384,127	$ -	$ -
Classified Salary	195,256	229,029	-	-	-	-
Benefits	547,094	566,415	122,111	110,159	-	-
Supplies	20,867	18,572	30,414	70,492	14,467	-
Services	13,554	9,516	41,800	200	2,551	-
Total Expenses	$ 1,815,893	$ 1,832,713	$ 513,946	$ 564,978	$ 17,018	$ -

Rea Elementary School

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. To achieve our mission, the Rea community is committed to the following:

- 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 school-family connections are fostered to support student success.

Rea School is a certified AVID Elementary 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 in AVID Elementary 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 organization, study skills, and communication. AVID Elementary students take structured notes as well as 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 and Orchestra, Dance, hands-on science in our state-of-the-art science lab, Art Masters, AVID Academy, Robotics Club, Peer Assistance Leadership (PAL), Sports, 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.

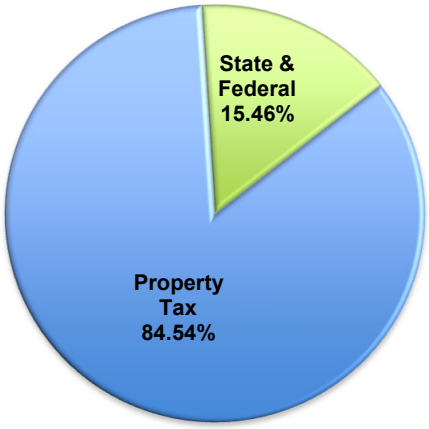
661 Hamilton St.
Costa Mesa, CA 92627

Grades: 2-6

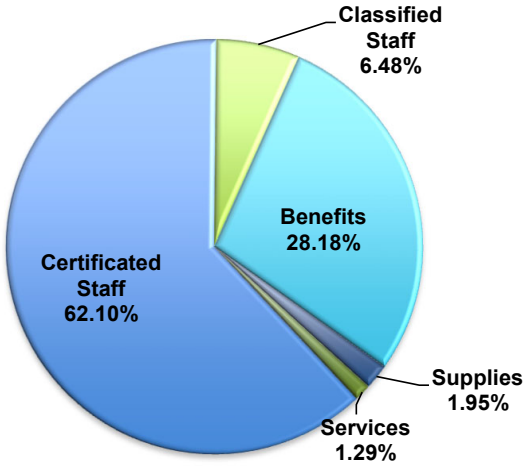
949.515.6905
rea.nmusd.us

Rea Elementary School

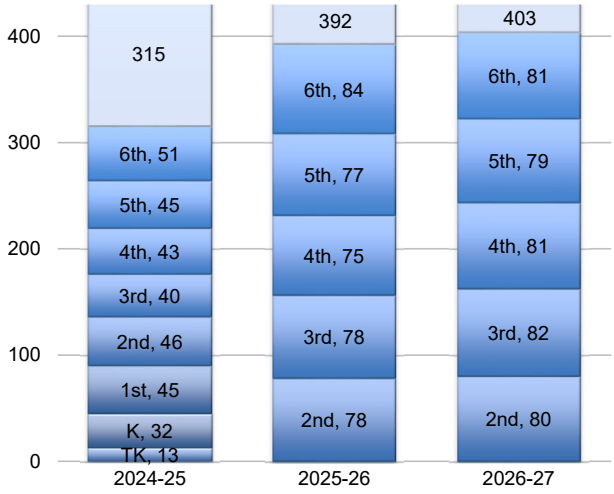
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



State & Fed $613,178

LCFF $433,242

Schl-Cnnctd Donations $37,129

Site Expenditures

	General Fund 2025-26 EA	General Fund 2026-27 Budget	State & Federal 2025-26 EA	State & Federal 2026-27 Budget	School-Connected Org 2025-26 EA	School-Connected Org 2026-27 Budget
Certificated Salary	$ 2,451,378	$ 2,423,270	$ 442,656	$ 546,359	$ -	$ -
Classified Salary	307,326	309,877	-	-	322	-
Benefits	1,210,455	1,210,714	150,624	136,981	27	-
Supplies	37,601	38,929	9,723	54,200	34,952	-
Services	66,239	59,777	10,175	1,675	1,828	-
Total Expenses	$ 4,072,999	$ 4,042,567	$ 613,178	$ 739,215	$ 37,129	$ -

Sonora Elementary School

The Sonora staff, students, and parents are committed to creating a school that accepts no limits to the success of ALL students.

Sonora Elementary School is a proud CA Distinguished School in Costa Mesa! We are united in our commitment to providing a high-quality, rigorous education while fostering a culture of kindness, respect, and determination. We believe in empowering our students to set meaningful goals, grow as critical thinkers, and show empathy in their daily lives.

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 are committed to The Sonora Way, which outlines instructional strategies and alignment across the campus to ensure our students are receiving a challenging instructional program. Sonora students build knowledge through the implementation of Thinking Maps beginning TK through sixth grade. We host several family mornings throughout the school year to ensure our families are closely connected to our instructional priorities. 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.

Grade-level teams devote time weekly to share expertise and work collaboratively to improve student achievement through Purposeful Learning Teams. Teachers focus primarily on analyzing data and identifying best instructional practices in all subject areas, as well as social and emotional support for our students.

We are proud to implement the Six Pillars of Character and focus on quality character traits each month that help our children develop into well-rounded people. Sonora has received PBIS Platinum recognition, where our systems create a positive, respectful environment for students and strengthens relationships between students and staff.

In addition to achieving academic success in core content areas, we believe our students should have access to enrichment opportunities to enhance their overall experiences. We have a responsive program that provides STEAM Lab to all students in grades 1st – 6th where they explore robotics and Makey Makeys, which are pianos created with engineering. Students receive GATE exploration of STEAM topics, and differentiated support is provided through our small group instruction and Intervention program.

One of the signatures 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 coordinate artist residencies to offer opportunities to our students in the arts. Students benefit from a robust band program as well as an annual musical theater production that showcases their wonderful talents. Additionally, our students participate in activities that include: Imagination Machine and Extreme Science assemblies, fun educational field trips, Walk Through History assemblies, sixth grade Science Camp, and Student Leadership.

Sonora is a special place with incredible teachers and staff and wonderful students. Sonora has an active PTA, English Learners Advisory Committee (ELAC), School Site Council, and many opportunities for parents to become involved. We are proud to serve as partners with our families and community to ensure the best outcomes for our children during their formative years. #sonoralove

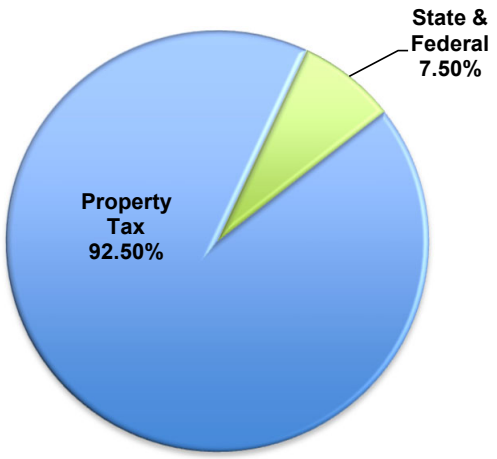
966 Sonora Rd.
Costa Mesa, CA 92626

Grades: TK-6

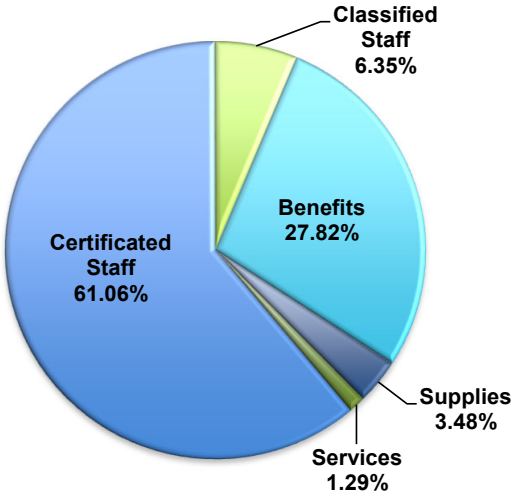
714.424.7955
sonora.nmusd.us

Sonora Elementary School

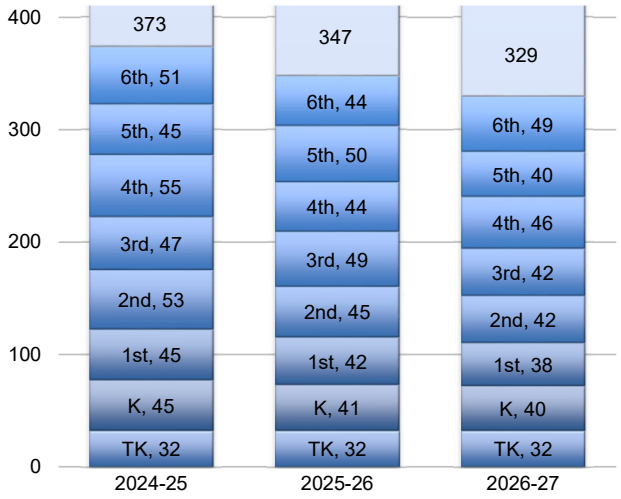
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



State & Fed, $156,504

LCFF $814,769

Schl-Cnnctd Donations $29,822

Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 2,171,534	$ 2,118,232	$ 83,694	$ 164,060	$ -	$ -
Classified Salary	219,602	237,504	141	-	-	-
Benefits	997,601	1,031,669	24,493	8,064	-	-
Supplies	28,288	21,636	21,226	108,330	8,117	-
Services	47,456	48,144	26,950	-	21,705	-
Total Expenses	$ 3,464,481	$ 3,457,185	$ 156,504	$ 280,454	$ 29,822	$ -

Victoria Elementary School

Here at Victoria Elementary, 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.

At Victoria Elementary School, our students soar! Victoria Elementary 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, where Victoria earned a high placement in the 2025 Best Elementary Schools rankings. The school is committed to developing 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 who support foundational literacy, while a full-time counselor supports professional development training on social-emotional well-being.

Many special programs are offered at Victoria, such as Class Act, Meet the Masters, CARE Club, 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!

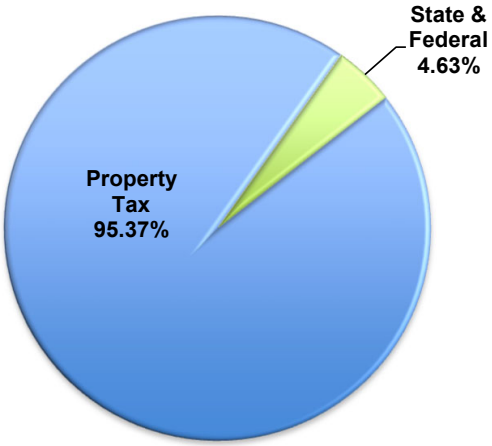
1025 Victoria St.
Costa Mesa, CA 92627

Grades: TK-6

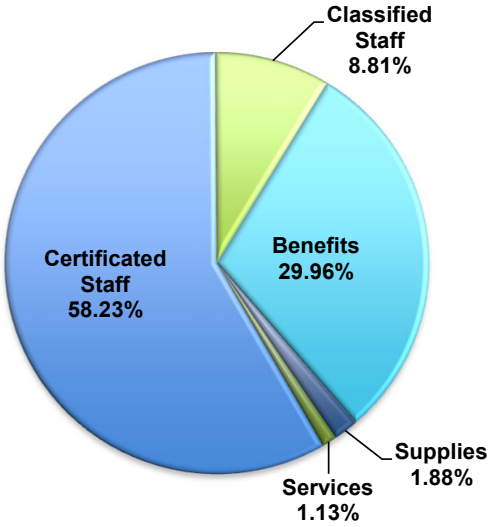
949.515.6985
victoria.nmusd.us

Victoria Elementary School

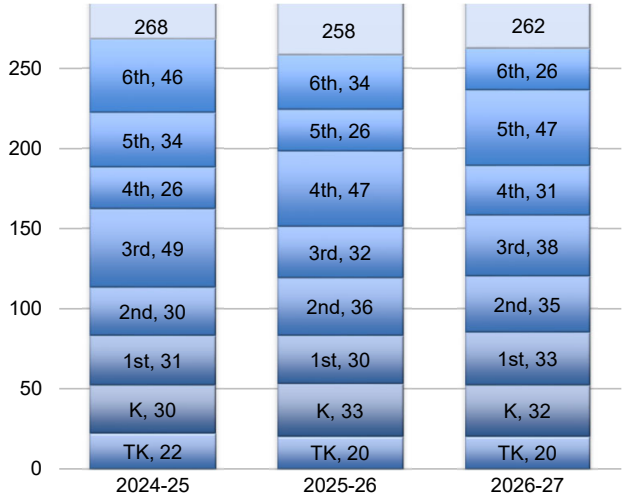
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



State & Fed $106,909

LCFF $674,690

Schl-Cnnctd Donations $11,459

Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 1,854,028	$ 1,830,714	$ 72,651	$ 106,587	$ -	$ -
Classified Salary	297,101	293,055	75	-	-	-
Benefits	985,543	988,650	20,007	8,064	-	-
Supplies	27,278	23,203	129	39,446	7,997	-
Services	41,579	37,493	14,047	-	3,462	-
Total Expenses	$ 3,205,529	$ 3,173,115	$ 106,909	$ 154,097	$ 11,459	$ -

Whittier Elementary School

Learning for ALL, whatever it takes.

Whittier School is located at the western edge of Costa Mesa. We serve students in preschool and Grades TK–6. Our mission statement – Learning for All, Whatever It Takes – reflects our commitment to lifelong learning for students, staff and families. We believe our students reach their full potential through a collaborative approach in which all stakeholders share responsibility for student success.

Early Literacy language development and strong instructional practices are key focus areas at our school. We are proud to have the longest-running preschool program in the district, preparing our three- and four-year-old students for success in elementary school. Whittier is also home to a 90/10 Spanish Dual Immersion Program, where students develop bilingualism, biliteracy, and cross-cultural understanding. Instruction begins with a strong foundation in Spanish in the primary grades, with English increasing each year as students progress toward full biliteracy.

Whittier is a schoolwide AVID (Advancement Via Individual Determination) school, where we focus on building college and career readiness for all students. Through AVID strategies, including organization, collaboration, and student ownership of learning, we support students in developing the skills they need to be successful learners and leaders.

Parents are participants in school governance through the Parent-Teacher Association, English Language Advisory Council, and School Site Council. These groups work closely with staff to support a well-rounded educational program in a safe and supportive environment.

Whittier students extend their learning through participation in district-supported services, including access to technology, physical education, and visual and performing arts programs. Students also benefit from structured play and positive peer interactions through our Playworks partnership, which supports safe, inclusive, and engaging recess and physical activity opportunities.

At Whittier, we emphasize clear, consistent schoolwide behavior expectations. Students are expected to be Safe, Respectful, and Responsible in all settings. These expectations are reinforced through daily interactions, classroom practices, and schoolwide recognition opportunities, including our weekly Flag Deck assemblies where we celebrate student achievement, positive behavior, and school spirit.

We are proud to partner with community organizations that enhance our school program and support our students. The Lion's Club continues to provide valuable services and resources for our students. We also partner with Beyond Athletics, which supports student engagement, enrichment opportunities, and positive youth development. These partnerships help strengthen our school community and provide meaningful experiences for our student.

The Whittier staff believes that each child belongs to all of us. We work together to support students in becoming healthy, confident, and capable learners and leaders.

Learning for ALL, whatever it takes.

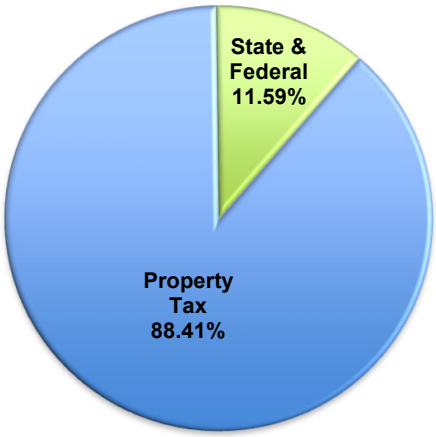
1800 Whittier Ave.
Costa Mesa, CA 92627

Grades: TK-6

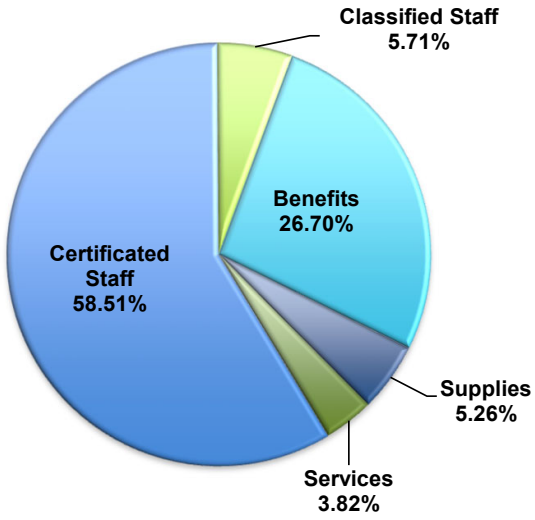
949.515.6990
whittier.nmusd.us

Whittier Elementary School

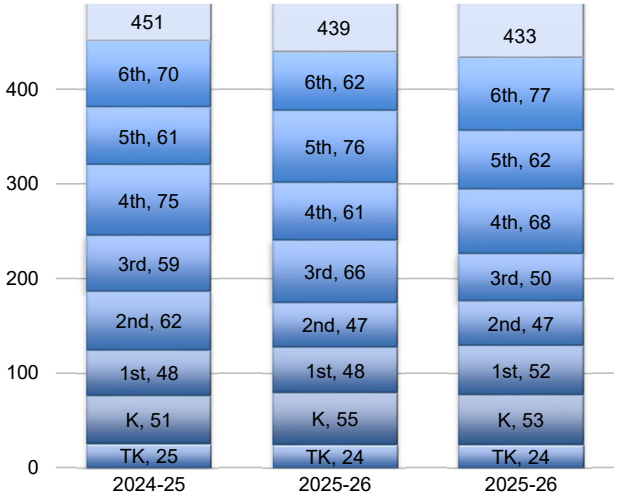
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



State & Fed	LCFF	Schl-Cnnctd Donations
$468,675	$959,742	$43,311

Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 2,749,106	$ 2,695,918	$ 252,003	$ 332,916	$ -	$ -
Classified Salary	277,674	295,843	-	-	-	-
Benefits	1,306,867	1,327,324	87,776	54,815	-	-
Supplies	73,897	61,471	79,121	210,955	18,416	-
Services	165,977	196,435	49,775	1,275	24,895	-
Capital	-	-	-	-	-	-
Total Expenses	$ 4,573,521	$ 4,576,991	$ 468,675	$ 599,961	$ 43,311	$ -

Wilson Elementary School

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

Wilson Elementary School, home to students from preschool through Grade 6, 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 success, 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. By 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), along with 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, technology is seamlessly integrated 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 such as 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!”

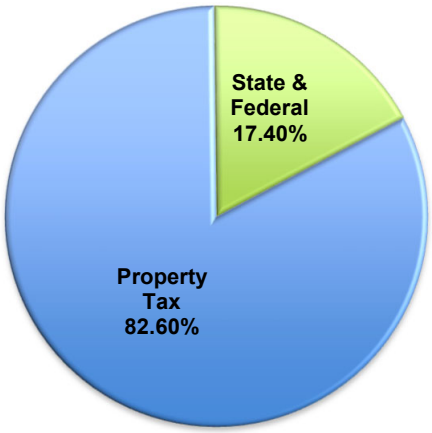
801 Wilson St.
Costa Mesa, CA 92627

Grades: TK-6

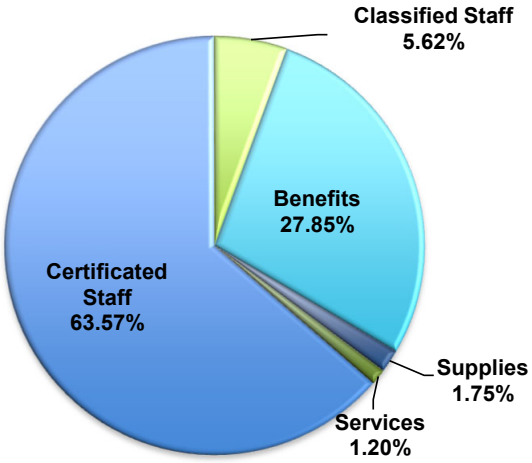
949.515.6995
wilson.nmusd.us

Wilson Elementary School

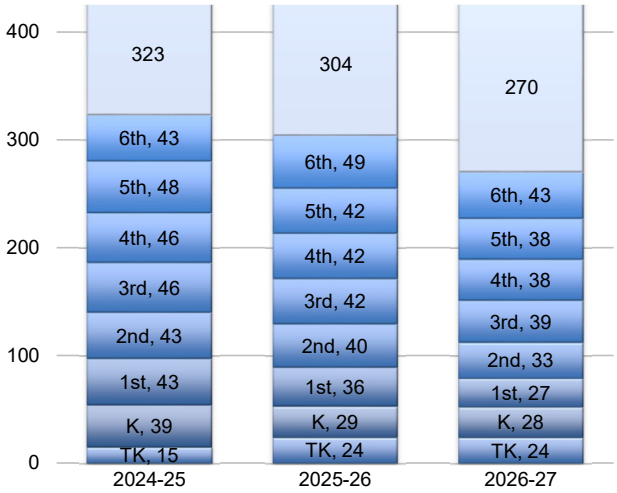
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



State & Fed $570,962

LCFF $605,344

Schl-Cnnctd Donations $39,491

Site Expenditures

	General Fund 2025-26 EA	General Fund 2026-27 Budget	State & Federal 2025-26 EA	State & Federal 2026-27 Budget	School-Connected Org 2025-26 EA	School-Connected Org 2026-27 Budget
Certificated Salary	$ 1,926,692	$ 1,948,093	$ 384,036	$ 498,508	$ -	$ -
Classified Salary	240,554	216,407	-	-	-	-
Benefits	936,393	945,876	136,513	126,075	-	-
Supplies	27,111	26,367	2,506	41,175	36,991	-
Services	49,204	42,320	47,907	4,000	2,500	-
Total Expenses	$ 3,179,954	$ 3,179,063	$ 570,962	$ 669,758	$ 39,491	$ -

Woodland Elementary School

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.

Woodland Elementary is a close-knit community of wonderful teachers, students, and parents, and together we embrace the joys of early learning at our TK-1st grade school. With true collaboration, open communication, and a commitment to excellence, we work in partnership to create an incredible educational experience for our little dragons.

Woodland Elementary is the first part of a two-site educational setting for students who live on the east side of Costa Mesa. The school provides instruction for students in transitional kindergarten through first grade. After students complete first grade at Woodland, they continue their education at Kaiser Elementary School for instruction in grades 2-6. After completing sixth grade, the students report to Ensign Middle School for grades 7 and 8 and proceed to Newport Harbor High School until their graduation from 12th grade. Woodland Elementary is committed to assisting students achieve success and self-confidence by providing an outstanding academic program with an emphasis on literacy and math skills.

Woodland is proud to be a Platinum PBIS school, with an emphasis on teaching students appropriate school and social behaviors and recognizing their success. We also use John Wooden's Pyramid of Success as the foundation of our character program.

We have a schoolwide differentiated instructional block each day, with students working in small groups to build, support, and expand their foundational skills. All students participate in PE, music, science, and dance.

As a staff, we believe in providing a challenging academic program; fostering success at school; ensuring a safe, orderly, and supportive learning environment; teaching high standards of behavior, responsibility, and citizenship, and encouraging all students to develop to the best of their potential, academically and socially. Technology is integrated throughout the curriculum and used as a tool to enhance learning in all areas. We believe that educational technology helps students and teachers solve problems more creatively and efficiently by developing critical thinking skills and providing students with opportunities to organize and process information.

Woodland's teachers, staff, and parent community work in a true partnership to best serve our young learners, with a priority on building a sense of belonging that ensures all students are seen, valued, heard, and safe.

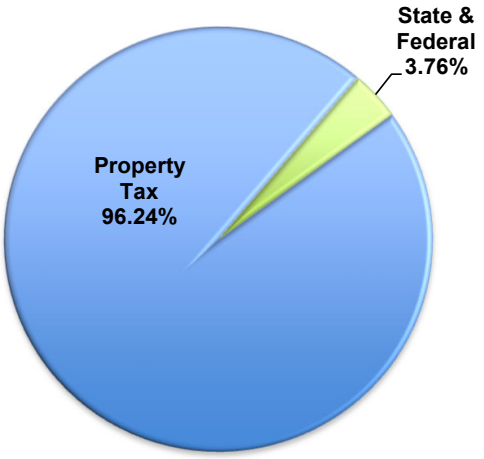
2025 Garden Ln.
Costa Mesa, CA 92627

Grades: TK-1

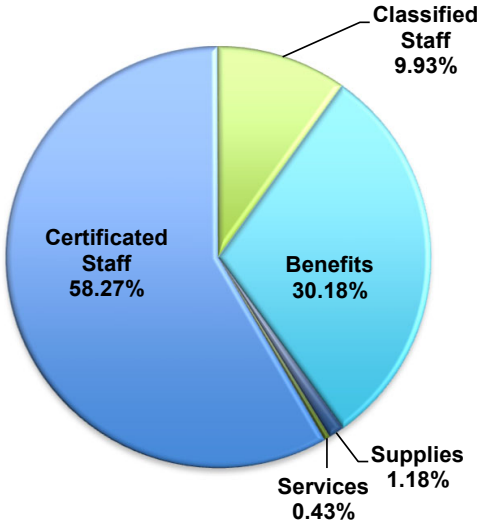
949.515.6945
woodland.nmusd.us

Woodland Elementary School

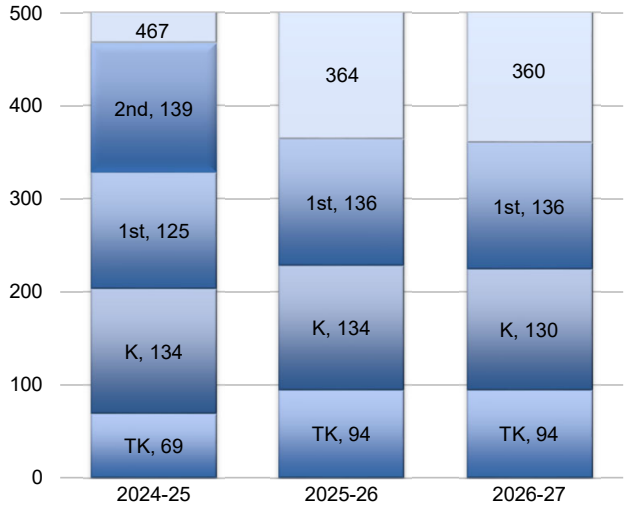
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



Schl-Cnnctd Donations	LCFF	State & Fed
$142,100	$221,303	$55,918

Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 2,460,444	$ 2,411,321	$ 27,898	$ 138,457	$ 49,684	$ -
Classified Salary	425,178	434,373	-	-	-	-
Benefits	1,308,264	1,320,562	12,840	-	10,643	-
Supplies	24,471	25,513	-	26,238	47,077	-
Services	20,015	18,982	15,180	-	34,696	-
Total Expenses	$ 4,238,372	$ 4,210,751	$ 55,918	$ 164,695	$ 142,100	$ -

Ensign Intermediate School

"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 in the city of Newport Beach and serves 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 8th-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 7th and 8th 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.

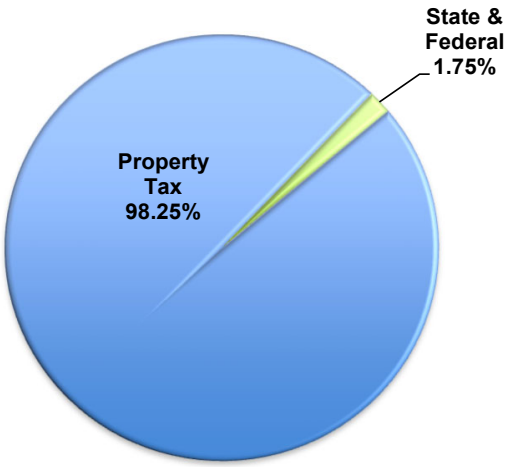
2000 Cliff Dr.
Newport Beach, CA 92663

Grades: 7-8

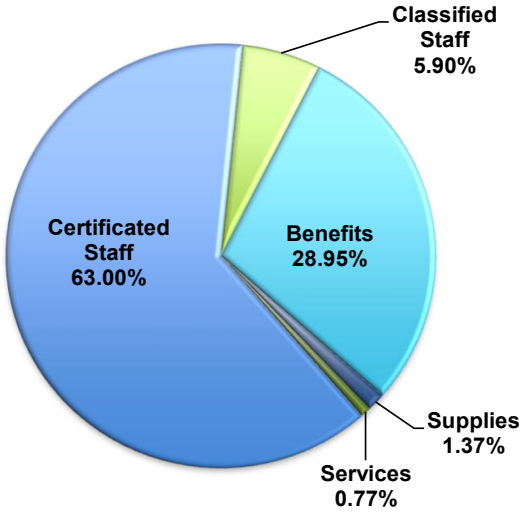
949.515.6910
ensign.nmusd.us

Ensign Intermediate School

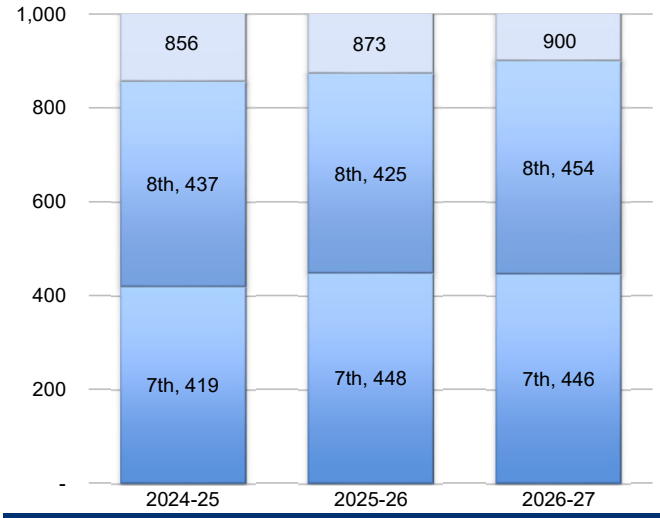
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 6,168,136	$ 6,120,513	$ 85,678	$ 113,637	$ 16,530	$ -
Classified Salary	591,216	584,005	16,000	-	11,443	-
Benefits	2,812,336	2,864,951	33,669	-	3,192	-
Supplies	55,686	76,476	4,300	59,240	3,366	-
Services	78,331	76,373	1,173	-	8,035	-
Capital	-	-	-	-	-	-
Total Expenses	$ 9,705,705	$ 9,722,318	$ 140,820	$ 172,877	$ 42,566	$ -

TeWinkle Middle School

Dare to Learn, Dream, and Achieve!

TeWinkle Middle School is committed to helping every student grow, succeed, and feel prepared for the future. Our vision is to empower all students to thrive in a diverse and ever-changing world through innovation, collaboration, and meaningful learning experiences. We strive to nurture curiosity, resilience, and critical thinking, while supporting each student in developing integrity and making a positive impact in their community.

Our teachers and staff work closely together to continuously reflect on and improve our school's vision and goals so they best support student success. We value strong partnerships with our families and community, and we actively seek input through groups such as the PTA, ELAC, School Site Council, and Estancia Zone Parent Advisory meetings. These opportunities allow families to share their perspectives, ask questions, and play an important role in shaping our school community.

At TeWinkle, teachers collaborate in teams across grade levels and subject areas to design engaging and effective lessons. We believe that the most meaningful middle school experience combines strong academics with positive relationships. Our staff is dedicated to creating a supportive environment where students feel connected, challenged, and inspired to do their best. We take pride in our school spirit and encourage students, families, and staff to work together toward shared goals.

Teachers participate in ongoing professional learning every Wednesday morning during our late start schedule. Students begin school at 9:24 a.m., while teachers use the earlier time to collaborate, plan, review data, and strengthen instructional practices. This dedicated time allows teachers to review student progress, share ideas, and continuously improve their teaching to better meet students' needs.

We also work closely with Estancia High School to ensure that our students are well-prepared for the transition to high school. Through alignment of curriculum and instructional practices, we aim to provide a smooth and successful path forward for every student.

At TeWinkle, our focus remains on creating a supportive, engaging, and high-quality learning experience where every student can thrive.

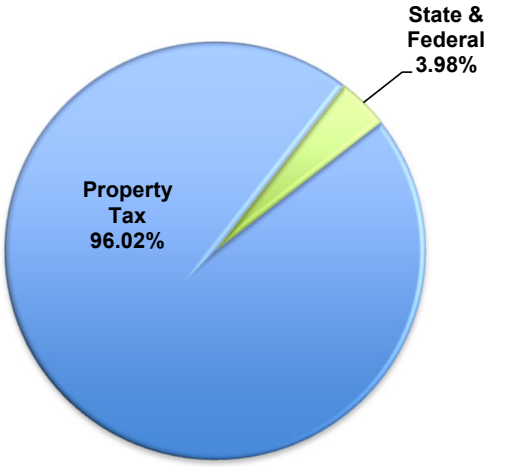
3224 California St.
Costa Mesa, CA 92626

Grades: 7-8

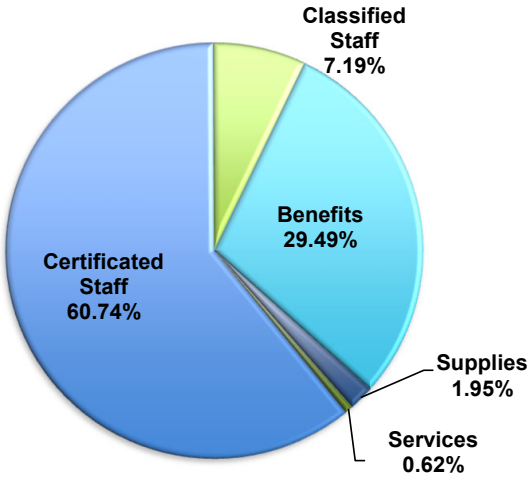
714.424.7965
tewinkle.nmusd.us

TeWinkle Middle School

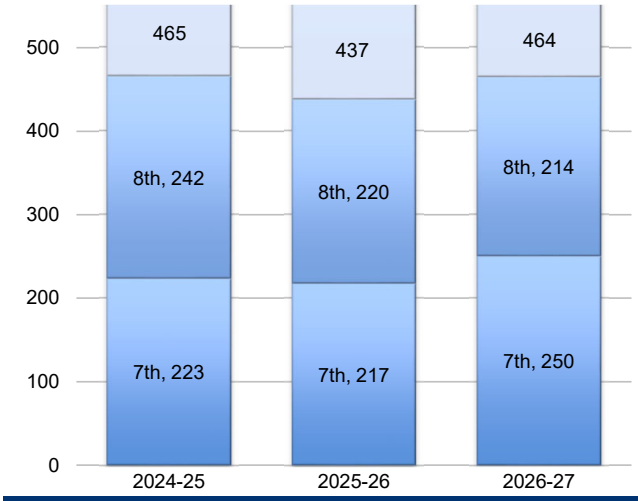
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



State & Fed
$199,480

LCFF
$294,674

Schl-Cnnctd Donations
$73,016

Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 3,925,431	$ 3,856,790	$ 83,860	$ 147,975	$ -	$ -
Classified Salary	473,064	466,495	7,375	7,598	-	-
Benefits	1,917,847	1,931,547	34,659	12,643	-	-
Supplies	64,723	61,361	27,139	67,369	64,979	-
Services	21,945	14,486	46,447	26,513	8,037	-
Total Expenses	$ 6,403,010	$ 6,330,679	$ 199,480	$ 262,098	$ 73,016	$ -

Corona del Mar Middle/High School

It shall be the shared responsibility of CdM H.S./M.S students, educators, administrators, and parents to enable students to become life-long learners with the ability and desire to think critically, act thoughtfully and ethically, communicate effectively, and positively influence a rapidly changing, diverse world.

Corona del Mar (CdM) Middle/High School provides quality education to 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 2025, CdM's graduating class will have 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.

The school community is committed to providing each student with opportunities to grow to his or her fullest potential – creatively, intellectually, socially, emotionally, and physically – while supporting every student in becoming a contributing, responsible member of his or her family, school, community, country, and the world.

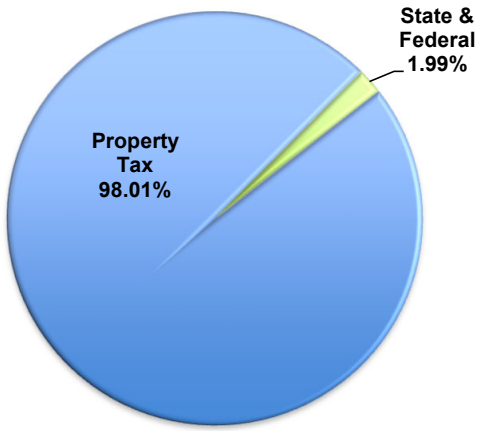
2101 Eastbluff Dr.
Newport Beach, CA 92660

Grades: 7-12

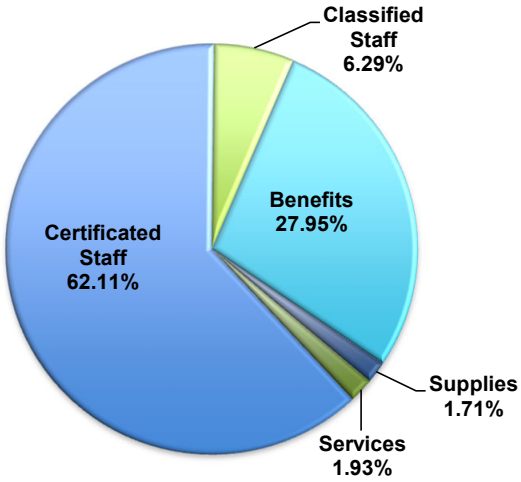
949.515.6000
cdm.nmusd.us

Corona del Mar Middle/High School

2026-27 Budget by Revenue Source



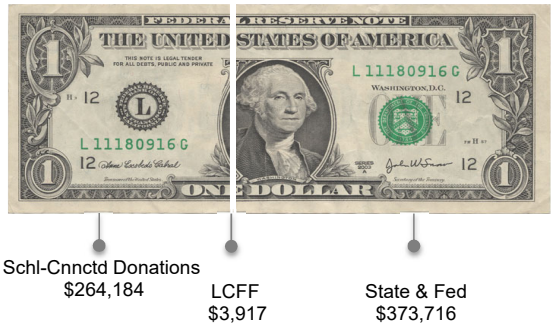
2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 13,184,319	$ 12,753,605	$ 152,793	$ 335,242	$ 19,315	$ -
Classified Salary	1,333,541	1,325,286	115,445	-	156,412	-
Benefits	5,897,266	5,890,625	68,443	-	10,132	-
Supplies	332,542	276,542	12,223	84,845	45,057	-
Services	412,215	406,655	24,812	-	33,268	-
Capital	7,911	-	-	-	-	-
Total Expenses	$ 21,167,794	$ 20,652,713	$ 373,716	$ 420,087	$ 264,184	$ -

Costa Mesa Middle / High School

Costa Mesa Middle/High School strives to empower, inspire, and prepare students for a lifetime of achievement, personal fulfillment, and meaningful contributions to society.

Since its founding in 1958, Costa Mesa Middle and High School (CMMHS) has served as a flagship institution within the Newport-Mesa Unified School District, offering a seamless educational journey for students in Grades 7–12. Our campus is strategically positioned at the corner of Fairview Road and Arlington Street, directly across from Orange Coast College (OCC). This unique proximity allows our students to bridge the gap between secondary and higher education through concurrent enrollment in college-level courses.

At the heart of CMMHS is an award-winning culture defined by the "MESA Way": Modeling Integrity, Engaging Respectfully, Showing Compassion, and Achieving Excellence. This commitment to a supportive environment earned CMMHS the Platinum PBIS Award—the highest state recognition from the California PBIS Coalition. We believe academic success is built on a foundation of well-being, supported by our on-campus Wellness Center, which provides a dedicated sanctuary for students. Through partnerships with community partners, we ensure our families have access to essential mental health resources.

Academically, CMMHS is a hub of increasing rigor and "open access" opportunities. We are proud of our ever-increasing AP course offerings and participation rates. From AP Calculus BC and Computer Science to our prestigious AP Capstone™ Diploma program, we equip students with the independent research and collaborative skills demanded by top-tier universities. Our campus is also home to district-exclusive STEM pathways and programs including Project Lead the Way. The MESA Club (Math, Engineering, and Science Achievement) is the only one of its kind in the district and a perennial powerhouse in competitions. With multiple sections of Project Lead The Way (PLTW) and high-demand CTE pathways in Media Arts and Music Technology, our students gain vital hands-on experience.

Our arts department is a decorated leader in the region. A crown jewel of the CMMHS experience is our award-winning Visual and Performing Arts (VAPA) program. The Gilboe and Lindfors Performing Arts Center is home to spectacular CMMHS dance, theater, and vocal and instrumental musical performances. Our visual artists consistently dominate local competitions receiving top honors in Drawing, Painting, and Digital Arts competitions.

The CMMHS experience is designed for depth and equity. Our block schedule allows for immersive instruction, while our AVID and co-teach models ensure that every learner—regardless of their starting point—has equal access to high standards and the support needed to succeed in their studies as they discover their interests and leave their legacy. Upon graduation, every Mustang is prepared to contribute to society as a confident, responsible member, ready to excel in the college or career of their choice.

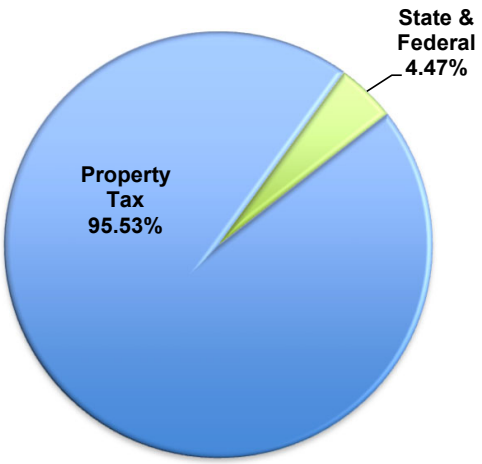
2650 Fairview Rd.
Costa Mesa, CA 92626

Grades: 7-12

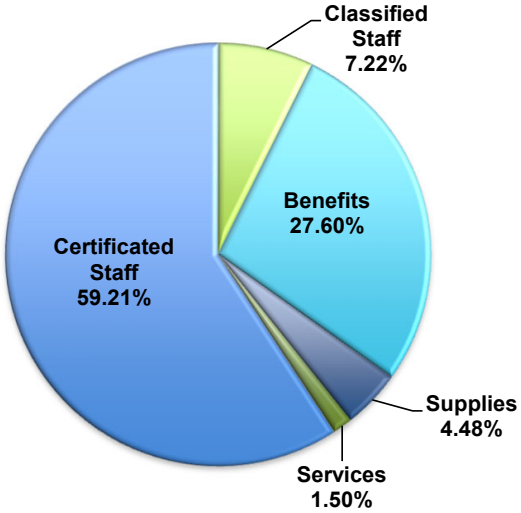
714.424.8700
cmhs.nmusd.us

Costa Mesa Middle/High School

2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



State & Fed $897,180

LCFF $266,055

Schl-Cnnctd Donations $230,374

Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 11,410,329	$ 11,103,136	$ 470,143	$ 276,447	$ 6,253	$ -
Classified Salary	1,433,752	1,387,516	168,743	-	33,098	-
Benefits	5,309,692	5,304,056	200,311	-	1,910	-
Supplies	226,562	279,198	26,724	582,441	171,473	-
Services	298,193	287,397	25,361	-	12,556	-
Capital	4,626	-	5,898	-	5,084	-
Total Expenses	$ 18,683,154	$ 18,361,303	$ 897,180	$ 858,888	$ 230,374	$ -

Estancia High School

At Estancia High School, the mission is to connect with others and grow as a person and a learner in order to positively influence the future by asking big questions, seeking to understand, and supporting those around us.

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 2032 and was recognized by the State of California as a Distinguished School in 2024. The primary goal of Estancia High School is to ensure that 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 High School 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 their students as learners and to providing quality education they would want and expect for their own children. Faculty members welcome and encourage parent 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 opened 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 communicated to students and their parents through the Estancia High School Student-Parent Handbook. Estancia High School views itself as a close-knit community 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.

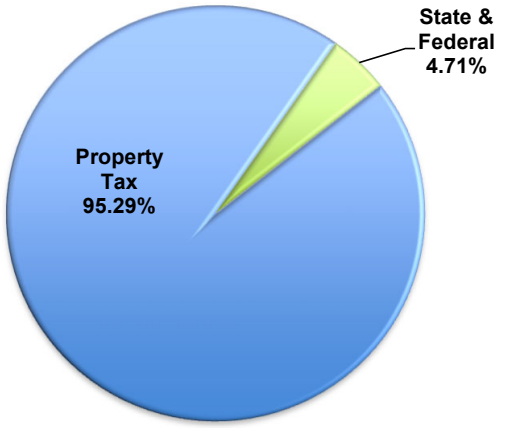
2323 Placentia Ave.
Costa Mesa, CA 92627

Grades: 9-12

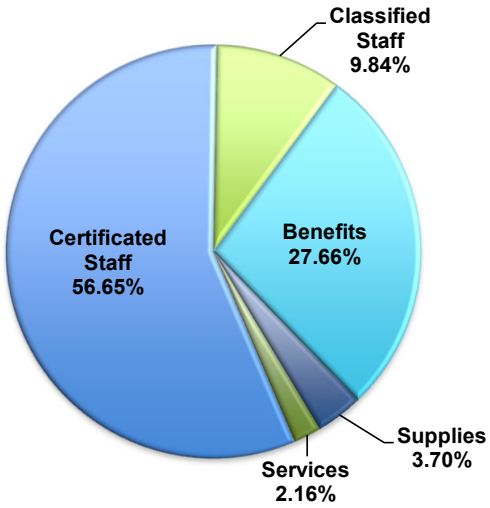
949.515.6500
estancia.nmusd.us

Estancia High School

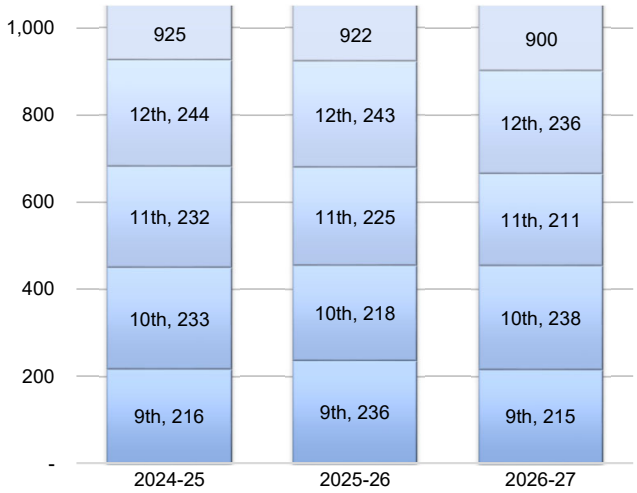
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



State & Fed	LCFF	Schl-Cnnctd Donations
$566,184	$396,174	$98,713

Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 6,105,557	$ 6,085,086	$ 238,433	$ 269,458	$ 5,747	$ -
Classified Salary	1,117,231	1,100,038	103,386	3,633	14,690	-
Benefits	2,979,695	3,056,513	122,509	46,715	2,446	-
Supplies	180,414	206,589	41,229	208,238	41,041	-
Services	268,440	241,795	60,627	-	34,789	-
Capital	-	-	-	-	-	-
Total Expenses	$ 10,651,337	$ 10,690,021	$ 566,184	$ 528,044	$ 98,713	$ -

Newport Harbor High School

Newport Harbor High School will provide every student the opportunity to explore, learn, and grow.

Our Mission, Vision, and Belief, along with our ESLRs, were developed collaboratively and reflect the Newport Harbor High School stakeholders' 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:

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

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 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.

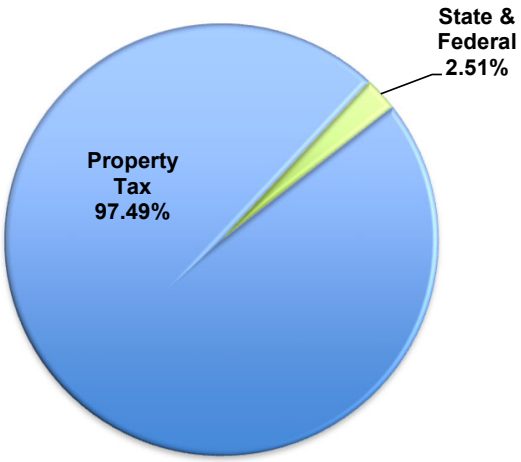
600 Irvine Ave.
Newport Beach, CA 92663

Grades: 9-12

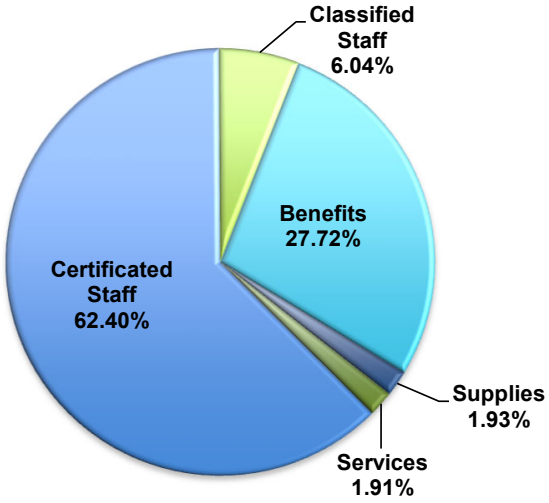
949.515.6300
nhhs.nmusd.us

Newport Harbor High School

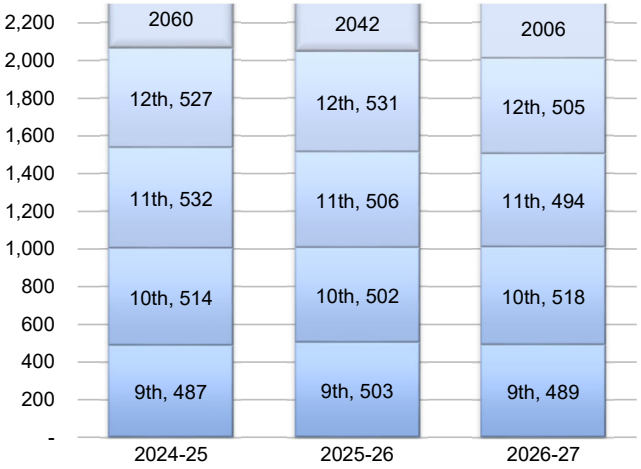
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



Schl-Cnnctd Donations $633,516

LCFF $312,184

State & Fed, $476,158

Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 13,091,610	$ 12,697,947	$ 152,952	$ 422,066	$ 208,720	$ -
Classified Salary	1,237,428	1,269,306	221,000	-	306,774	-
Benefits	5,788,779	5,828,593	65,798	-	92,702	-
Supplies	329,494	300,781	8,954	105,616	15,448	-
Services	384,473	402,081	500	-	9,872	-
Capital	12,564	-	26,954	-	-	-
Total Expenses	$ 20,844,348	$ 20,498,708	$ 476,158	$ 527,682	$ 633,516	$ -

Early College High School

Vision Statement: Empowering minds, transforming futures.

Mission Statement: Enhancing college and career readiness through rigorous and relevant learning experiences and meaningful, supportive relationships.

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 fewer students provide a focus on personalization of instruction. A climate of high expectations and a strong academic culture prepare our graduates to be competitively eligible for admission to the University of California, California State University, and other institutions of higher learning.

ECHS 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), now Cal-GETC (California General Education Transfer Curriculum) starting Fall 2025 for students starting out as ECHS students. The IGETC/Cal-GETC 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's degree or complete certificate pathway programs 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. ECHS students also have access to Coastline College's Student Success Center. By the time they earn a high school diploma, the average ECHS student will have completed 45 college units.

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.

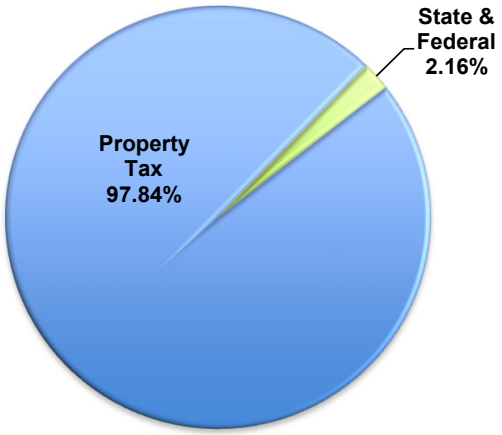
2990 Mesa Verde Dr. East
Costa Mesa, CA 92626

Grades: 9-12

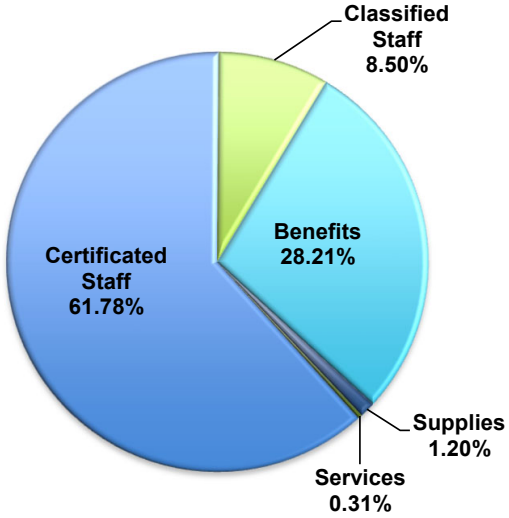
714.424.7990
earlycollege.nmusd.us

Early College High School

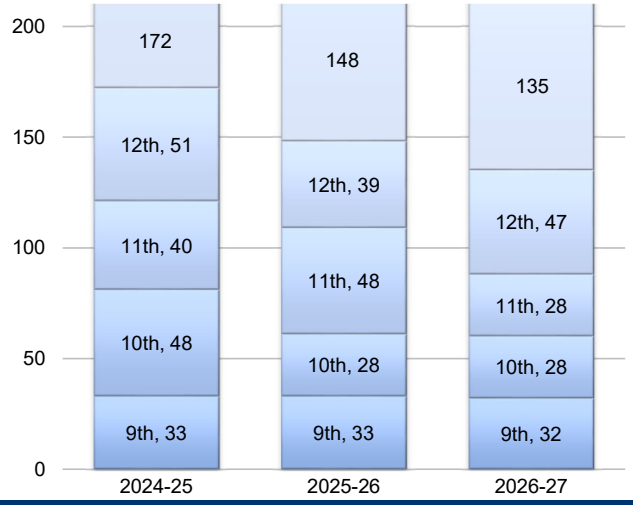
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



State & Fed	LCFF	Schl-Cnnctd Donations
$69,084	$48,325	$40,468

Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 1,936,093	$ 1,840,988	$ 32,389	$ 29,423	$ -	$ -
Classified Salary	234,037	245,352	16,025	12,025	-	-
Benefits	884,376	852,536	11,659	1,458	-	-
Supplies	17,094	14,711	8,261	21,587	37,679	-
Services	7,942	8,590	750	750	2,789	-
Total Expenses	$ 3,079,542	$ 2,962,177	$ 69,084	$ 65,243	$ 40,468	$ -

Alternative Education

Back Bay High School

Back Bay High School's mission is to provide an educational experience, in both academic and character development, that focuses on rising above our limitations.

Back Bay High School is the continuation high school for the Newport-Mesa Unified School District and has earned the title of "Model Continuation High School" multiple times from the State of California. We strive to provide our students with the crucial knowledge essential to facilitate graduation from high school and the successful transition to a meaningful and rewarding post-high school future. 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 meals, a multipurpose room, a large athletic field, and clean, 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 a vegetable garden maintained by students.

Students attend daily from 8:30 a.m. to 3:00 p.m. and complete up to six one-hour classes daily. 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. 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.

390 Monte Vista Ave.
Costa Mesa, CA 92627

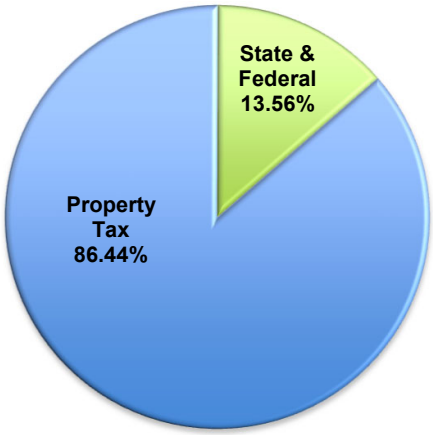
Grades: 9-12

949.515.6900
backbay.nmusd.us

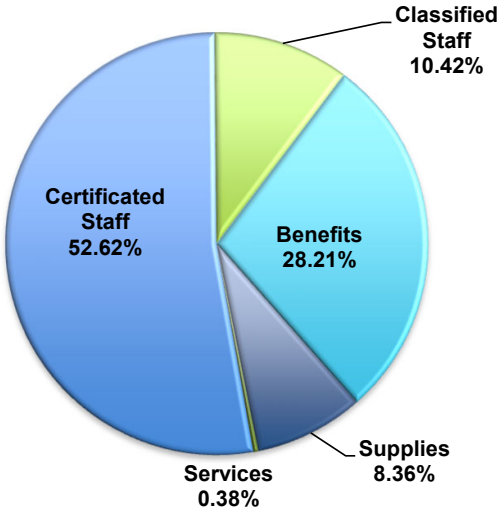
Alternative Education

Back Bay High School

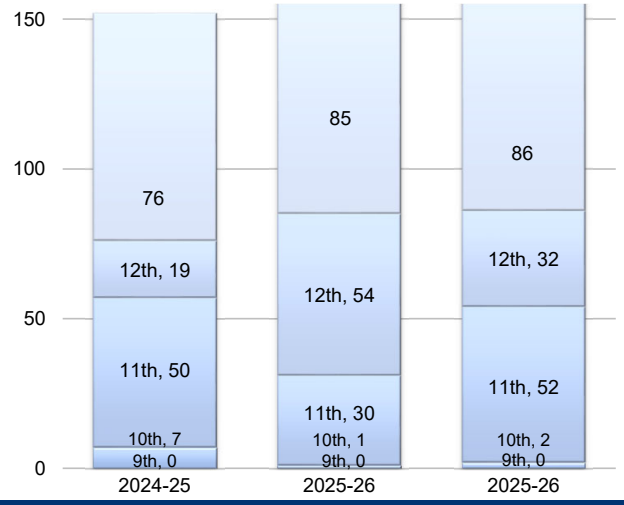
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 2,107,682	$ 1,975,967	$ 146,050	$ 189,587	$ -	$ -
Classified Salary	388,437	428,956	18,000	-	-	-
Benefits	1,084,966	1,104,342	56,654	56,630	-	-
Supplies	31,348	34,539	32,230	309,416	16,649	-
Services	16,013	13,174	156,281	2,500	821	-
Other	-	-	1,924	-	-	-
Total Expenses	$ 3,628,446	$ 3,556,978	$ 411,139	$ 558,133	$ 17,470	$ -

Alternative Education

Monte Vista Independent Study

At Monte Vista we C.L.I.M.B. to success using Collaboration, Leadership, Integrity, Motivation, and Belonging.

Monte Vista Independent Study School is an alternative education option for students in Grades 7-12. This educational option is a mutually voluntary agreement within the N-MUSD attendance area designed to serve students whose educational needs are met in an independent study format. Independent study is designed to support each 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 held to the same standards of rigor as their in-person equivalents.

Students at Monte Vista complete coursework at home through learning management systems and participate in 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, offering students increased flexibility in structuring their day. Students are expected to work approximately one hour per subject per day 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 to provide students with robust and quality learning experiences. Relevant courses at Monte Vista are CSU, UC, and NCAA approved, supporting students' pathways to college, career, and beyond.

1003 Presidio Square
Costa Mesa, CA 92626

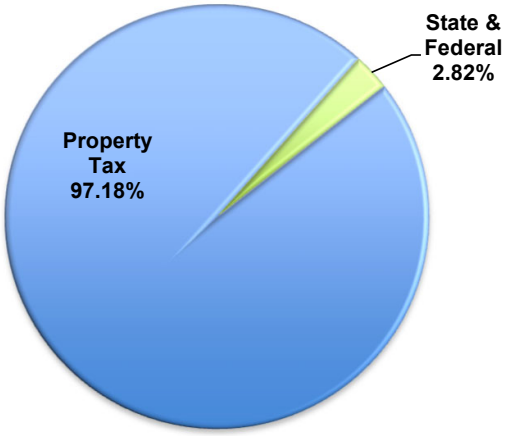
Grades: 7-12

949.515.6690
montevista.nmusd.us

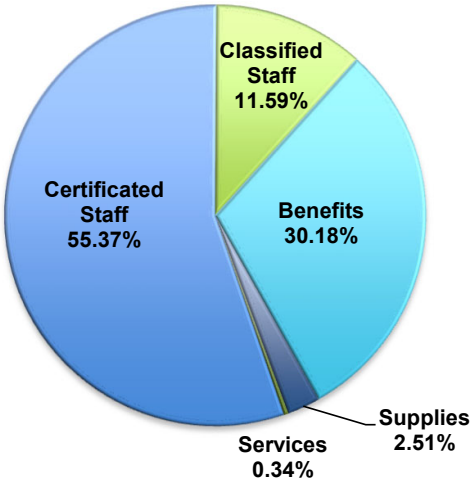
Alternative Education

Monte Vista High School

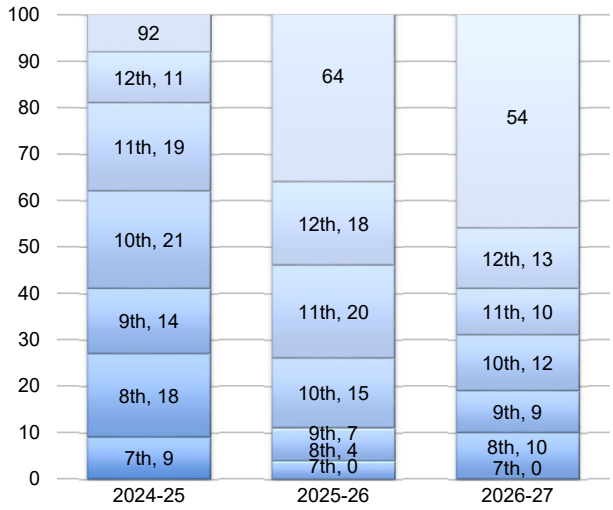
2026-27 Budget by Revenue Source



2026-27 Budget by Expenditure Category



Enrollment by Grade, Excluding SCC



2025-26 Supplementary Support Dollar



State & Fed $121,969

LCFF $8,248

Schl-Cnnctd Donations $2,018

Site Expenditures

	General Fund		State & Federal		School-Connected Org	
	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget	2025-26 EA	2026-27 Budget
Certificated Salary	$ 1,520,495	$ 1,498,293	$ -	$ 21,167	$ -	$ -
Classified Salary	256,734	318,039	59,301	-	-	-
Benefits	770,491	828,283	24,638	-	-	-
Supplies	12,163	12,797	370	56,134	1,229	-
Services	6,753	9,400	37,660	-	789	-
Capital	-	-	-	-	-	-
Total Expenses	$ 2,566,636	$ 2,666,812	$ 121,969	$ 77,301	$ 2,018	$ -

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.

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Salary Schedules

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Newport-Mesa Unified School District
Management Salary Schedule
2025-2026

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	$132,020	$137,301	$142,793	$148,505	$154,445	$160,623
Assistant Principal, Elementary	208	6002	$138,056	$143,578	$149,321	$155,294	$161,506	$167,966
Assistant Principal, Intermediate	213	6003	$144,201	$149,969	$155,968	$162,207	$168,695	$175,443
Assistant Principal, BBHS/MVHS	213	6003	$144,201	$149,969	$155,968	$162,207	$168,695	$175,443
Coordinator I	224	6004	$148,676	$154,623	$160,808	$167,240	$173,930	$180,887
Principal, Elementary	208	6005	$155,471	$161,690	$168,158	$174,884	$181,879	$189,154
Assistant Principal, High School	218	6006	$156,618	$162,883	$169,398	$176,174	$183,221	$190,550
Director III	224	6007	$160,928	$167,365	$174,060	$181,022	$188,263	$195,794
Principal, BBHS/MVHS	213	6008	$165,641	$172,267	$179,158	$186,324	$193,777	$201,528
Principal, K-12 Virtual School	213	6008	$165,641	$172,267	$179,158	$186,324	$193,777	$201,528
Director II	224	6009	$167,428	$174,125	$181,090	$188,334	$195,867	$203,702
Principal, Co 7-8	224	6010	$174,195	$181,163	$188,410	$195,946	$203,784	$211,935
Principal, Intermediate	224	6010	$174,195	$181,163	$188,410	$195,946	$203,784	$211,935
Director I	224	6010	$174,195	$181,163	$188,410	$195,946	$203,784	$211,935
Director	224	6011	$181,231	$188,480	$196,019	$203,860	$212,014	$220,495
Principal, High School	224	6011	$181,231	$188,480	$196,019	$203,860	$212,014	$220,495
Administrative Director II	224	6013	$184,890	$192,286	$199,977	$207,976	$216,295	$224,947
Administrative Director I	224	6014	$188,553	$196,095	$203,939	$212,097	$220,581	$229,404
Administrative Director	224	6015	$196,170	$204,017	$212,178	$220,665	$229,492	$238,672
Coordinator II	224	6016	$137,354	$142,848	$148,562	$154,504	$160,684	$167,111
Coordinator	224	6018	$157,775	$164,086	$170,649	$177,475	$184,574	$191,957
Principal, Early College HS	222	6019	$172,639	$179,545	$186,727	$194,196	$201,964	$210,043

Administrative Director	Admin Dir-6015	Director, Risk Management	Dir-6011
Administrative Director I, Certificated Personnel	Admin Dir I-6014	Director, Special Education/SELPA	Dir-6011
Administrative Director I, Classified Personnel	Admin Dir I-6014	Director, Teaching and Learning Elementary	Dir-6011
Administrative Director I, Elementary Education	Admin Dir I-6014	Director, Teaching and Learning Secondary	Dir-6011
Administrative Director I, Personnel	Admin Dir I-6014	Director, Transportation	Dir-6011
Administrative Director I, Secondary Education	Admin Dir I-6014	Coordinator, Child Welfare and Attendance	Coord-6018
Administrative Director I, Special Education/Operations	Admin Dir I-6014	Coordinator, Data System Support and Staff Development	Coord-6018
Administrative Director I, Student Services	Admin Dir I-6014	Coordinator, Early Childhood Education	Coord-6018
Administrative Director II, Early Childhood Education	Admin Dir II-6013	Coordinator, Expanded Learning Program	Coord-6018
Administrative Director II, Facilities Development	Admin Dir II-6013	Coordinator, Mental Health and Outreach Services	Coord-6018
Administrative Director II, Information Technology	Admin Dir II-6013	Coordinator, Special Education	Coord-6018
Administrative Director II, Maintenance and Operations	Admin Dir II-6013	Coordinator, Student Services, Elementary	Coord-6018
Administrative Director II, Special Projects	Admin Dir II-6013	Coordinator, Student Services, Secondary	Coord-6018
Director, College and Career Education	Dir-6011	Coordinator, Administrative Services	Coord I-6004
Director, Education Technology	Dir-6011	Assistant Director, Information Technology	Coord I-6004
Director, Engagement, Partnership & Expanded Learning	Dir-6011	Coordinator II, Career Counseling	Coord II-6016
Director, Fiscal	Dir-6011	Coordinator II, Work-Based Learning	Coord II-6016
Director, Health Services	Dir-6011	Assistant Director, Maintenance and Operations	Coord III-6001
Director, Multilingual Programs	Dir-6011	Coordinator III, Energy and Compliance	Coord III-6001
Director, Nutrition Services	Dir-6011	Facilities Analyst	Coord III-6001
Director, PLC and K-12 Assessment	Dir-6011	Financial Analyst	Coord III-6001
Director, Purchasing and Warehouse	Dir-6011	Coordinator III, Nutrition Services	Coord III-6001

*Transportation designated by position as noted on the 2025-26 Transportation Allowance Sheet
*Communication allowance: $600/annually

Executive Staff Contract Salaries	Days	Salary	
Superintendent**	224	$427,122	(Approved by Board of Ed January 20, 2026)
Deputy Superintendent of Secondary Education**	224	$325,963	(Approved by Board of Ed January 20, 2026)
Assistant Superintendent, Achievement, Innovation and Continuous Improvement**	224	$302,257	(Approved by Board of Ed January 20, 2026)
Assistant Superintendent, Chief Human Resources Officer**	224	$302,257	(Approved by Board of Ed January 20, 2026)
Assistant Superintendent, Chief Business Official**	224	$302,257	(Approved by Board of Ed January 20, 2026)
Assistant Superintendent, Elementary Education**	224	$302,257	(Approved by Board of Ed January 20, 2026)
Assistant Superintendent, Special Services**	224	$302,257	(Approved by Board of Ed January 20, 2026)
Communications and Public Relations Officer**	224	$195,946	(Approved by Board of Ed January 20, 2026)

**Transportation allowance $650 per month/Communication allowance $100 per month

2% COLA effective July 1, 2025

Salary increase approved by NMUSD Board of Education at its regularly scheduled meeting January 20, 2026

Newport-Mesa Unified School District

2025-2026 Elementary Counselor/Teacher Salary Schedule

188 Days

Includes 2.0% COLA effective August 1, 2025

Salary schedule #44

	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, *Doctorate, & **Ntnl Board Certification
1	$67,824	$73,250	$78,744	$81,894	$85,170	$86,873	$88,577	$90,280
2	$70,537	$76,180	$81,894	$85,170	$88,577	$90,348	$92,120	$93,891
3	$73,358	$79,227	$85,170	$88,577	$92,120	$93,962	$95,805	$97,647
4	$76,292	$82,396	$88,577	$92,120	$95,805	$97,720	$99,637	$101,553
5	$79,344	$85,692	$92,120	$95,805	$99,637	$101,629	$103,622	$105,615
6	$79,344	$89,120	$95,805	$99,637	$103,622	$105,694	$107,767	$109,840
7	$79,344	$92,685	$99,637	$103,622	$107,767	$109,922	$112,078	$114,234
8	$79,344	$96,392	$103,622	$107,767	$112,078	$114,319	$116,561	$118,803
9	$79,344	$100,248	$107,767	$112,078	$116,561	$118,892	$121,223	$123,555
10	$79,344	$104,258	$112,078	$116,561	$121,223	$123,648	$126,072	$128,497
11	$79,344	$104,258	$116,561	$121,223	$126,072	$128,594	$131,115	$133,637
12	$79,344	$104,258	$121,223	$126,072	$131,115	$133,738	$136,360	$138,982
13	$79,344	$104,258	$121,223	$126,072	$131,115	$133,738	$136,360	$138,982
14	$79,344	$104,258	$121,223	$126,072	$131,115	$133,738	$136,360	$138,982
15	$79,344	$104,258	$121,223	$126,072	$131,115	$133,738	$136,360	$138,982
16	$79,344	$104,258	$121,223	$131,115	$136,360	$139,088	$141,814	$144,541
17	$79,344	$104,258	$121,223	$131,115	$136,360	$139,088	$141,814	$144,541
18	$79,344	$104,258	$121,223	$131,115	$136,360	$139,088	$141,814	$144,541
19	$79,344	$104,258	$121,223	$131,115	$136,360	$139,088	$141,814	$144,541
20	$79,344	$104,258	$121,223	$136,360	$141,814	$144,652	$147,487	$150,323
21	$79,344	$104,258	$121,223	$136,360	$141,814	$144,652	$147,487	$150,323
22	$79,344	$104,258	$121,223	$136,360	$141,814	$144,652	$147,487	$150,323
23	$79,344	$104,258	$121,223	$136,360	$141,814	$144,652	$147,487	$150,323
24	$79,344	$104,258	$121,223	$141,814	$147,487	$150,438	$153,386	$156,336
25	$79,344	$104,258	$121,223	$141,814	$147,487	$150,438	$153,386	$156,336
26	$79,344	$104,258	$121,223	$141,814	$147,487	$150,438	$153,386	$156,336
27	$79,344	$104,258	$121,223	$141,814	$147,487	$150,438	$153,386	$156,336
28	$79,344	$104,258	$121,223	$141,814	$153,386	$156,456	$159,521	$162,589

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 = $51.36

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 maxiumum 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 January 20, 2026

Newport-Mesa Unified School District

2025-2026 Psychologist Salary Schedule

191 days

Includes 2.0% COLA effective August 1, 2025

Salary schedule #47

Years/Step	Column 1	Column A	Column B	Column C BA + 60 or Masters	Column D BA + 75 and Masters	Column E BA +75, Masters and **Ntnl Board Certification	Column F BA +75, Masters & *Doctorate	Column G BA +75, Masters, *Doctorate, & **Ntnl Board Certification
1				$112,660	$116,941	$119,280	$121,619	$123,957
2				$115,285	$119,666	$122,059	$124,453	$126,845
3				$117,971	$122,454	$124,903	$127,353	$129,800
4				$120,720	$125,307	$127,813	$130,320	$132,824
5				$123,533	$128,227	$130,791	$133,356	$135,919
6				$126,411	$131,215	$133,838	$136,463	$139,086
7				$129,356	$134,272	$136,956	$139,643	$142,327
8				$132,370	$137,401	$140,147	$142,897	$145,643
9				$135,454	$140,602	$143,412	$146,227	$149,036
10				$138,610	$143,878	$146,753	$149,634	$152,509
11				$141,840	$147,230	$150,172	$153,120	$156,062
12				$145,145	$150,660	$153,671	$156,688	$159,698
13				$145,145	$150,660	$153,671	$156,688	$159,698
14				$145,145	$150,660	$153,671	$156,688	$159,698
15				$145,145	$150,660	$153,671	$156,688	$159,698
16				$148,527	$154,170	$157,252	$160,339	$163,419
17				$148,527	$154,170	$157,252	$160,339	$163,419
18				$148,527	$154,170	$157,252	$160,339	$163,419
19				$148,527	$154,170	$157,252	$160,339	$163,419
20				$151,988	$157,762	$160,916	$164,075	$167,227
21				$151,988	$157,762	$160,916	$164,075	$167,227
22				$151,988	$157,762	$160,916	$164,075	$167,227
23				$151,988	$157,762	$160,916	$164,075	$167,227
24				$155,529	$161,438	$164,665	$167,898	$171,123
25				$155,529	$161,438	$164,665	$167,898	$171,123
26				$155,529	$161,438	$164,665	$167,898	$171,123
27				$155,529	$161,438	$164,665	$167,898	$171,123
28				$155,529	$165,200	$168,502	$171,810	$175,110

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 = $51.36

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(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 maxiumum 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 January 20, 2026

Newport-Mesa Unified School District

2025-2026 Program Specialist Salary Schedule

215 Days

Includes 2.0% COLA effective August 1, 2025

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, *Doctorate, & **Ntnl Board Certification
1	N/A	$90,004	$96,754	$100,624	$104,649	$106,742	$108,835	$110,928
2		$93,604	$100,624	$104,649	$108,835	$111,012	$113,188	$115,365
3		$97,348	$104,649	$108,835	$113,188	$115,452	$117,716	$119,980
4		$101,242	$108,835	$113,188	$117,716	$120,070	$122,425	$124,779
5		$105,292	$113,188	$117,716	$122,425	$124,873	$127,322	$129,770
6		$109,504	$117,716	$122,425	$127,322	$129,868	$132,415	$134,961
7		$113,884	$122,425	$127,322	$132,415	$135,063	$137,712	$140,359
8		$118,439	$127,322	$132,415	$137,712	$140,466	$143,220	$145,973
9		$123,177	$132,415	$137,712	$143,220	$146,085	$148,949	$151,812
10		$128,104	$137,712	$143,220	$148,949	$151,928	$154,907	$157,884
11		$128,104	$143,220	$148,949	$154,907	$158,005	$161,103	$164,199
12		$128,104	$148,949	$154,907	$161,103	$164,325	$167,547	$170,767
13		$128,104	$148,949	$154,907	$161,103	$164,325	$167,547	$170,767
14		$128,104	$148,949	$154,907	$161,103	$164,325	$167,547	$170,767
15		$128,104	$148,949	$154,907	$161,103	$164,325	$167,547	$170,767
16		$128,104	$148,949	$161,103	$167,547	$170,898	$174,249	$177,598
17		$128,104	$148,949	$161,103	$167,547	$170,898	$174,249	$177,598
18		$128,104	$148,949	$161,103	$167,547	$170,898	$174,249	$177,598
19		$128,104	$148,949	$161,103	$167,547	$170,898	$174,249	$177,598
20		$128,104	$148,949	$167,547	$174,249	$177,734	$181,219	$184,702
21		$128,104	$148,949	$167,547	$174,249	$177,734	$181,219	$184,702
22		$128,104	$148,949	$167,547	$174,249	$177,734	$181,219	$184,702
23		$128,104	$148,949	$167,547	$174,249	$177,734	$181,219	$184,702
24		$128,104	$148,949	$174,249	$181,219	$184,843	$188,468	$192,090
25		$128,104	$148,949	$174,249	$181,219	$184,843	$188,468	$192,090
26		$128,104	$148,949	$174,249	$181,219	$184,843	$188,468	$192,090
27		$128,104	$148,949	$174,249	$181,219	$184,843	$188,468	$192,090
28		$128,104	$148,949	$174,249	$188,468	$192,237	$196,007	$199,774

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 = $51.36

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 maxiumum 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 January 20, 2026

Newport-Mesa Unified School District

2025-2026 Secondary Counselors/Social Workers Salary Schedule

196 Days

Includes 2.0% COLA effective August 1, 2025

Salary schedule #49

	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, *Doctorate, & **Ntnl Board Certification
1	$70,709	$76,366	$82,093	$85,377	$88,792	$90,568	$92,344	$94,120
2	$73,537	$79,421	$85,377	$88,792	$92,344	$94,191	$96,038	$97,885
3	$76,478	$82,598	$88,792	$92,344	$96,038	$97,959	$99,880	$101,800
4	$79,537	$85,902	$92,344	$96,038	$99,880	$101,877	$103,875	$105,872
5	$82,718	$89,338	$96,038	$99,880	$103,875	$105,952	$108,030	$110,107
6	$82,718	$92,912	$99,880	$103,875	$108,030	$110,190	$112,351	$114,511
7	$82,718	$96,628	$103,875	$108,030	$112,351	$114,598	$116,845	$119,091
8	$82,718	$100,493	$108,030	$112,351	$116,845	$119,182	$121,519	$123,855
9	$82,718	$104,513	$112,351	$116,845	$121,519	$123,949	$126,380	$128,809
10	$82,718	$108,694	$116,845	$121,519	$126,380	$128,907	$131,435	$133,961
11	$82,718	$108,694	$121,519	$126,380	$131,435	$134,063	$136,692	$139,319
12	$82,718	$108,694	$126,380	$131,435	$136,692	$139,426	$142,160	$144,892
13	$82,718	$108,694	$126,380	$131,435	$136,692	$139,426	$142,160	$144,892
14	$82,718	$108,694	$126,380	$131,435	$136,692	$139,426	$142,160	$144,892
15	$82,718	$108,694	$126,380	$131,435	$136,692	$139,426	$142,160	$144,892
16	$82,718	$108,694	$126,380	$136,692	$142,160	$145,003	$147,846	$150,688
17	$82,718	$108,694	$126,380	$136,692	$142,160	$145,003	$147,846	$150,688
18	$82,718	$108,694	$126,380	$136,692	$142,160	$145,003	$147,846	$150,688
19	$82,718	$108,694	$126,380	$136,692	$142,160	$145,003	$147,846	$150,688
20	$82,718	$108,694	$126,380	$142,160	$147,846	$150,803	$153,760	$156,716
21	$82,718	$108,694	$126,380	$142,160	$147,846	$150,803	$153,760	$156,716
22	$82,718	$108,694	$126,380	$142,160	$147,846	$150,803	$153,760	$156,716
23	$82,718	$108,694	$126,380	$142,160	$147,846	$150,803	$153,760	$156,716
24	$82,718	$108,694	$126,380	$147,846	$153,760	$156,835	$159,910	$162,985
25	$82,718	$108,694	$126,380	$147,846	$153,760	$156,835	$159,910	$162,985
26	$82,718	$108,694	$126,380	$147,846	$153,760	$156,835	$159,910	$162,985
27	$82,718	$108,694	$126,380	$147,846	$153,760	$156,835	$159,910	$162,985
28	$82,718	$108,694	$126,380	$147,846	$159,910	$163,108	$166,306	$169,504

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 = $51.36

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 maxiumum 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 January 20, 2026

Newport-Mesa Unified School District

2025-2026 Nurses Salary Schedule

191 days

Includes 2.0% COLA effective August 1, 2025

Salary schedule #51

	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, *Doctorate, & **Ntnl Board Certification
1	$74,295	$80,239	$86,257	$89,707	$93,295	$95,161	$97,027	$98,893
2	$77,267	$83,449	$89,707	$93,295	$97,027	$98,967	$100,908	$102,849
3	$80,358	$86,787	$93,295	$97,027	$100,908	$102,926	$104,944	$106,963
4	$83,572	$90,258	$97,027	$100,908	$104,944	$107,043	$109,142	$111,242
5	$86,915	$93,868	$100,908	$104,944	$109,142	$111,325	$113,508	$115,692
6	$86,915	$97,623	$104,944	$109,142	$113,508	$115,778	$118,048	$120,320
7	$86,915	$101,528	$109,142	$113,508	$118,048	$120,409	$122,770	$125,133
8	$86,915	$105,589	$113,508	$118,048	$122,770	$125,225	$127,681	$130,138
9	$86,915	$109,813	$118,048	$122,770	$127,681	$130,234	$132,788	$135,344
10	$86,915	$114,206	$122,770	$127,681	$132,788	$135,443	$138,100	$140,758
11	$86,915	$114,206	$127,681	$132,788	$138,100	$140,861	$143,624	$146,388
12	$86,915	$114,206	$132,788	$138,100	$143,624	$146,495	$149,369	$152,244
13	$86,915	$114,206	$132,788	$138,100	$143,624	$146,495	$149,369	$152,244
14	$86,915	$114,206	$132,788	$138,100	$143,624	$146,495	$149,369	$152,244
15	$86,915	$114,206	$132,788	$138,100	$143,624	$146,495	$149,369	$152,244
16	$86,915	$114,206	$132,788	$143,624	$149,369	$152,355	$155,344	$158,334
17	$86,915	$114,206	$132,788	$143,624	$149,369	$152,355	$155,344	$158,334
18	$86,915	$114,206	$132,788	$143,624	$149,369	$152,355	$155,344	$158,334
19	$86,915	$114,206	$132,788	$143,624	$149,369	$152,355	$155,344	$158,334
20	$86,915	$114,206	$132,788	$149,369	$155,344	$158,449	$161,558	$164,667
21	$86,915	$114,206	$132,788	$149,369	$155,344	$158,449	$161,558	$164,667
22	$86,915	$114,206	$132,788	$149,369	$155,344	$158,449	$161,558	$164,667
23	$86,915	$114,206	$132,788	$149,369	$155,344	$158,449	$161,558	$164,667
24	$86,915	$114,206	$132,788	$155,344	$161,558	$164,787	$168,020	$171,254
25	$86,915	$114,206	$132,788	$155,344	$161,558	$164,787	$168,020	$171,254
26	$86,915	$114,206	$132,788	$155,344	$161,558	$164,787	$168,020	$171,254
27	$86,915	$114,206	$132,788	$155,344	$161,558	$164,787	$168,020	$171,254
28	$86,915	$114,206	$132,788	$155,344	$168,020	$171,378	$174,741	$178,104

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 = $51.36

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 maxiumum 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 January 20, 2026

Newport-Mesa Unified School District

2025-2026 SDC Language, Speech and Hearing

188 Days

Includes 2.0% COLA effective August 1, 2025

Salary schedule #52

	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				$92,394	$95,905	$97,823	$99,741	$101,659
2				$95,443	$99,070	$101,051	$103,032	$105,014
3				$98,593	$102,339	$104,386	$106,432	$108,479
4				$101,847	$105,716	$107,831	$109,944	$112,059
5				$105,208	$109,205	$111,389	$113,572	$115,757
6				$108,680	$112,809	$115,065	$117,320	$119,577
7				$112,266	$116,532	$118,862	$121,192	$123,523
8				$115,971	$120,378	$122,784	$125,191	$127,599
9				$119,798	$124,350	$126,836	$129,322	$131,810
10				$123,751	$128,454	$131,022	$133,590	$136,160
11				$127,835	$132,693	$135,346	$137,998	$140,653
12				$132,054	$137,072	$139,812	$142,552	$145,295
13				$132,054	$137,072	$139,812	$142,552	$145,295
14				$132,054	$137,072	$139,812	$142,552	$145,295
15				$132,054	$137,072	$139,812	$142,552	$145,295
16				$136,412	$141,595	$144,426	$147,256	$150,090
17				$136,412	$141,595	$144,426	$147,256	$150,090
18				$136,412	$141,595	$144,426	$147,256	$150,090
19				$136,412	$141,595	$144,426	$147,256	$150,090
20				$140,914	$146,268	$149,192	$152,115	$155,043
21				$140,914	$146,268	$149,192	$152,115	$155,043
22				$140,914	$146,268	$149,192	$152,115	$155,043
23				$140,914	$146,268	$149,192	$152,115	$155,043
24				$145,564	$151,095	$154,115	$157,135	$160,159
25				$145,564	$151,095	$154,115	$157,135	$160,159
26				$145,564	$151,095	$154,115	$157,135	$160,159
27				$145,564	$151,095	$154,115	$157,135	$160,159
28				$145,564	$156,081	$159,201	$162,320	$165,444

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 = $51.36

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(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 maxiumum 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 January 20, 2026

Newport-Mesa Unified School District

2025-2026 Speech-Language Pathologist/Audiologist Salary Schedule

191 Days

Includes 2.0% COLA effective August 1, 2025

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				$94,875	$98,670	$100,643	$102,617	$104,590
2				$98,006	$101,926	$103,964	$106,003	$108,041
3				$101,240	$105,290	$107,395	$109,501	$111,606
4				$104,581	$108,765	$110,939	$113,115	$115,289
5				$108,032	$112,354	$114,600	$116,848	$119,094
6				$111,597	$116,062	$118,382	$120,704	$123,024
7				$115,280	$119,892	$122,289	$124,687	$127,084
8				$119,084	$123,848	$126,325	$128,802	$131,278
9				$123,014	$127,935	$130,494	$133,052	$135,610
10				$127,073	$132,157	$134,800	$137,443	$140,085
11				$131,266	$136,518	$139,248	$141,979	$144,708
12				$135,598	$141,023	$143,843	$146,664	$149,483
13				$135,598	$141,023	$143,843	$146,664	$149,483
14				$135,598	$141,023	$143,843	$146,664	$149,483
15				$135,598	$141,023	$143,843	$146,664	$149,483
16				$140,073	$145,677	$148,590	$151,504	$154,416
17				$140,073	$145,677	$148,590	$151,504	$154,416
18				$140,073	$145,677	$148,590	$151,504	$154,416
19				$140,073	$145,677	$148,590	$151,504	$154,416
20				$144,695	$150,484	$153,493	$156,504	$159,512
21				$144,695	$150,484	$153,493	$156,504	$159,512
22				$144,695	$150,484	$153,493	$156,504	$159,512
23				$144,695	$150,484	$153,493	$156,504	$159,512
24				$149,470	$155,450	$158,558	$161,669	$164,776
25				$149,470	$155,450	$158,558	$161,669	$164,776
26				$149,470	$155,450	$158,558	$161,669	$164,776
27				$149,470	$155,450	$158,558	$161,669	$164,776
28				$149,470	$160,580	$163,790	$167,004	$170,214

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 = $51.36

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(Effective November 10, 2021)

EXPERIENCE:

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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 January 20, 2026

NEWPORT-MESA UNIFIED SCHOOL DISTRICT
CLASSIFICATION and RANGE LISTING-BARGAINING UNIT
2025-2026

CLASSIFICATION	RANGE
ACCOUNTING	
Accountant	48
Accounting Assistant III	38
ASB Accounting Technician	38
Payroll Technician	38
ASB Accounting Assistant	36
ATHLETICS	
Athletic Equipment Attendant	33
BENEFITS MANAGEMENT	
Benefits Technician	39
CLERICAL/SECRETARIAL	
Administrative Assistant II	38
School Administrative Assistant-HS Comprehensive Campus	38
School Administrative Assistant-HS Alternative Campus	37
Administrative Assistant I	36
School Administrative Assistant-Elementary	36
School Administrative Assistant-Intermediate	36
Secondary Office Support Specialist	35
Office Assistant III	33
Receptionist	31
Office Assistant II	28
School Office Assistant	28
Office Assistant I	26
Office Assistant Bilingual	21

CLASSIFICATION	RANGE
COMMUNICATIONS	
Communications Specialist	44
CUSTODIAL	
Theater Support Technician	47
Lead Custodian	35
Head Custodian	33
Custodian	31
GROUNDS	
Senior Irrigation Specialist	41
Equipment Mechanic	40
Integrated Pest Control Specialist	40
Lead Grounds Maintenance Worker	40
Irrigation Specialist	38
Grounds Equipment Operator	35
Grounds Maintenance Worker	32
HEALTH	
Health Assistant Cover	29
Health Assistant	27
HUMAN RESOURCES	
Associate Human Resources Analyst	48
Credential Specialist	43
Human Resources Technician	38

Posted in accordance with CCR 570.5 and 571

Approved by Personnel Commission 12/14/2023

CLASSIFICATION	RANGE
INFORMATION TECHNOLOGY	
Computer Software Analyst II	60
Senior Systems Engineer	60
Web Application Developer II	60
Systems Engineer	56
Computer Software Analyst I	51
Data Network Technician	51
Web Application Developer I	51
Lead Technology Support Technician	47
Technology Support Technician	43
Information Technology Technician	35
INSTRUCTION	
Preschool Site Facilitator	36
Preschool Teacher	32
Instructional Assistant-Behavior Intervention Cover	31
Accompanist	30
Instructional Assistant-Technology II	30
Instructional Assistant-Behavior Intervention	29
Lead Instructional Assistant-Extended Day Program	29
Instructional Assistant-Special Education	26
Instructional Assistant-Extended Day Programs	25
Instructional Assistant-Technology I	25
Instructional Assistant-Early Learning Cover	23
Instructional Assistant-Bilingual	21
Instructional Assistant-Early Learning	21
Instructional Assistant	19
LIBRARY/MEDIA	
Library/Media Technician II	33
Library/Media Technician I	28

CLASSIFICATION	RANGE
MAINTENANCE	
Electronics Technician	45
HVAC/R Technician	44
Maintenance Electrician	44
Maintenance Plumber	44
Welder/Machine Technician	44
Maintenance Carpenter	42
Maintenance Glazier	42
Maintenance Locksmith	42
Maintenance Painter	42
Signage Technician	42
Maintenance Technician	39
NUTRITION	
Nutrition Services Assistant III	25
Nutrition Services Assistant II Cover	24
Nutrition Services Assistant II	22
Nutrition Services Assistant I Cover	21
Nutrition Services Assistant I	19
PURCHASING	
Buyer	40
Purchasing Assistant	36
SAFETY	
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

CLASSIFICATION	RANGE
STUDENT SERVICES	
Lead Occupational Therapist	63
Autism Specialist	61-3
Occupational Therapist	61-3
School Readiness Program Facilitator	53
Outreach Advocate	51
Assessment and Accountability Specialist	49
District Translator	38
Lead Job Transition Specialist	37
School Registrar II-High School	35
Student Records Technician	35
School/Community Facilitator	34
Job Transition Specialist	33
School Attendance Technician	32
School Registrar I-Middle School	32
School Attendance Assistant	29
Job Transition Coach	28
Student Supervision Assistant	19-1

CLASSIFICATION	RANGE
TRANSPORTATION	
Vehicle Mechanic	43
Transportation Dispatcher/Scheduler	38
Delegated Behind the Wheel Trainer	37
Transportation Parts Assistant	37
Mechanics Assistant	36
School Bus Cover Driver	36
Bus Driver	34
Bus Monitor	26
WAREHOUSE	
Lead Warehouse Worker/Delivery Driver	39
Warehouse Worker II	37
Warehouse Worker/Delivery Driver	33

Posted in accordance with CCR 570.5 and 571

Approved by Personnel Commission 12/14/2023

NEWPORT-MESA UNIFIED SCHOOL DISTRICT
CLASSIFIED BARGAINING UNIT HOURLY SALARY SCHEDULE (01H)
07/01/2025 - 06/30/2026

Posted in accordance with CCR 570.5 and CCR 571

RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
10	16.546	17.371	18.242	19.154	20.112
11	16.962	17.810	18.698	19.633	20.613
12	17.388	18.260	19.171	20.129	21.133
13	17.821	18.710	19.644	20.625	21.658
14	18.265	19.177	20.135	21.144	22.200
15	18.721	19.656	20.637	21.669	22.754
16	19.188	20.146	21.156	22.212	23.325
17	19.667	20.648	21.681	22.765	23.902
18	20.158	21.167	22.223	23.337	24.502
19	20.660	21.692	22.777	23.913	25.108
20	21.179	22.240	23.354	24.519	25.748
21	21.710	22.794	23.937	25.131	26.388
22	22.252	23.365	24.537	25.765	27.052
23	22.806	23.948	25.148	26.406	27.727
24	23.377	24.548	25.777	27.063	28.419
25	23.960	25.160	26.417	27.738	29.123
26	24.560	25.788	27.081	28.437	29.856
27	25.171	26.429	27.750	29.140	30.600
28	25.800	27.092	28.448	29.873	31.367
29	26.446	27.767	29.158	30.617	32.146
30	27.110	28.465	29.890	31.385	32.954
31	27.785	29.175	30.635	32.169	33.779
32	28.477	29.902	31.396	32.965	34.615
33	29.187	30.646	32.181	33.790	35.481
34	29.913	31.408	32.977	34.627	36.358
35	30.663	32.198	33.808	35.498	37.275
36	31.431	33.000	34.650	36.381	38.198
37	32.215	33.825	35.515	37.292	39.156
38	33.023	34.673	36.410	38.233	40.142
39	33.848	35.538	37.315	39.179	41.140
40	34.696	36.433	38.256	40.171	42.179
41	35.562	37.338	39.208	41.169	43.229
42	36.450	38.273	40.188	42.196	44.308
43	37.362	39.231	41.192	43.252	45.415
44	38.296	40.212	42.225	44.337	46.552
45	39.254	41.215	43.275	45.438	47.712

Longevity

10 years	4.0%
15 years	6.0%
20 years	8.0%
25 years	10.0%
30 years	12.5%
35 years	15%

Stipends

Bilingual	2.5%	5.0%
Shift	2.5%	5.0%
Specialized Health Care	7.5%	

1.5% COLA effective July 1, 2025

*Hourly rate is derived by dividing monthly rate by 173.333 hours

Salary increase approved by NMUSD Board of Education at its regularly scheduled meeting December 9, 2025.

NEWPORT-MESA UNIFIED SCHOOL DISTRICT
CLASSIFIED BARGAINING UNIT HOURLY SALARY SCHEDULE (01H)
07/01/2025 - 06/30/2026

Posted in accordance with CCR 570.5 and CCR 571

RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
46	40.235	42.248	44.360	46.575	48.906
47	41.238	43.298	45.462	47.735	50.123
48	42.271	44.383	46.604	48.935	51.381
49	43.327	45.496	47.769	50.158	52.667
50	44.412	46.633	48.963	51.410	53.983
51	45.519	47.798	50.187	52.696	55.333
52	46.656	48.987	51.438	54.012	56.712
53	47.821	50.210	52.719	55.356	58.125
54	49.015	51.467	54.040	56.740	59.579
55	50.238	52.748	55.385	58.154	61.062
56	51.496	54.069	56.775	59.613	62.596
57	52.783	55.419	58.188	61.096	64.154
58	54.104	56.810	59.648	62.631	65.763
59	55.454	58.229	61.142	64.200	67.408
60	56.838	59.683	62.665	65.798	69.087
61	58.258	61.171	64.229	67.442	70.817
62	59.712	62.700	65.833	69.127	72.583
63	61.206	64.263	67.477	70.852	74.394
64	62.735	65.873	69.167	72.623	76.252
65	64.304	67.517	70.892	74.435	78.156
66	65.913	69.208	72.669	76.304	80.117
67	67.563	70.944	74.492	78.219	82.131
68	69.254	72.715	76.350	80.169	84.179
69	70.985	74.533	78.260	82.171	86.279
70	72.762	76.402	80.221	84.231	88.442

1.5% COLA effective July 1, 2025

*Hourly rate is derived by dividing monthly rate by 173.333 hours

Salary increase approved by NMUSD Board of Education at its regularly scheduled meeting December 9, 2025.

NEWPORT-MESA UNIFIED SCHOOL DISTRICT
CLASSIFIED BARGAINING UNIT MONTHLY SALARY SCHEDULE (01)
07/01/2025 - 06/30/2026

Posted in accordance with CCR 570.5 and CCR 571

RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
10	2,868	3,011	3,162	3,320	3,486
11	2,940	3,087	3,241	3,403	3,573
12	3,014	3,165	3,323	3,489	3,663
13	3,089	3,243	3,405	3,575	3,754
14	3,166	3,324	3,490	3,665	3,848
15	3,245	3,407	3,577	3,756	3,944
16	3,326	3,492	3,667	3,850	4,043
17	3,409	3,579	3,758	3,946	4,143
18	3,494	3,669	3,852	4,045	4,247
19	3,581	3,760	3,948	4,145	4,352
20	3,671	3,855	4,048	4,250	4,463
21	3,763	3,951	4,149	4,356	4,574
22	3,857	4,050	4,253	4,466	4,689
23	3,953	4,151	4,359	4,577	4,806
24	4,052	4,255	4,468	4,691	4,926
25	4,153	4,361	4,579	4,808	5,048
26	4,257	4,470	4,694	4,929	5,175
27	4,363	4,581	4,810	5,051	5,304
28	4,472	4,696	4,931	5,178	5,437
29	4,584	4,813	5,054	5,307	5,572
30	4,699	4,934	5,181	5,440	5,712
31	4,816	5,057	5,310	5,576	5,855
32	4,936	5,183	5,442	5,714	6,000
33	5,059	5,312	5,578	5,857	6,150
34	5,185	5,444	5,716	6,002	6,302
35	5,315	5,581	5,860	6,153	6,461
36	5,448	5,720	6,006	6,306	6,621
37	5,584	5,863	6,156	6,464	6,787
38	5,724	6,010	6,311	6,627	6,958
39	5,867	6,160	6,468	6,791	7,131
40	6,014	6,315	6,631	6,963	7,311
41	6,164	6,472	6,796	7,136	7,493
42	6,318	6,634	6,966	7,314	7,680
43	6,476	6,800	7,140	7,497	7,872
44	6,638	6,970	7,319	7,685	8,069
45	6,804	7,144	7,501	7,876	8,270

Longevity

10 years	4.0%
15 years	6.0%
20 years	8.0%
25 years	10.0%
30 years	12.5%
35 years	15%

Stipends

Bilingual	2.5%	5.0%
Shift	2.5%	5.0%
Specialized Health Care	7.5%	

1.5% COLA effective July 1, 2025

*Hourly rate is derived by dividing monthly rate by 173.333 hours

Salary increase approved by NMUSD Board of Education at its regularly scheduled meeting December 9, 2025.

NEWPORT-MESA UNIFIED SCHOOL DISTRICT
CLASSIFIED BARGAINING UNIT MONTHLY SALARY SCHEDULE (01)
07/01/2025 - 06/30/2026

Posted in accordance with CCR 570.5 and CCR 571

RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
46	6,974	7,323	7,689	8,073	8,477
47	7,148	7,505	7,880	8,274	8,688
48	7,327	7,693	8,078	8,482	8,906
49	7,510	7,886	8,280	8,694	9,129
50	7,698	8,083	8,487	8,911	9,357
51	7,890	8,285	8,699	9,134	9,591
52	8,087	8,491	8,916	9,362	9,830
53	8,289	8,703	9,138	9,595	10,075
54	8,496	8,921	9,367	9,835	10,327
55	8,708	9,143	9,600	10,080	10,584
56	8,926	9,372	9,841	10,333	10,850
57	9,149	9,606	10,086	10,590	11,120
58	9,378	9,847	10,339	10,856	11,399
59	9,612	10,093	10,598	11,128	11,684
60	9,852	10,345	10,862	11,405	11,975
61	10,098	10,603	11,133	11,690	12,275
62	10,350	10,868	11,411	11,982	12,581
63	10,609	11,139	11,696	12,281	12,895
64	10,874	11,418	11,989	12,588	13,217
65	11,146	11,703	12,288	12,902	13,547
66	11,425	11,996	12,596	13,226	13,887
67	11,711	12,297	12,912	13,558	14,236
68	12,004	12,604	13,234	13,896	14,591
69	12,304	12,919	13,565	14,243	14,955
70	12,612	13,243	13,905	14,600	15,330

1.5% COLA effective July 1, 2025

*Hourly rate is derived by dividing monthly rate by 173.333 hours

Salary increase approved by NMUSD Board of Education at its regularly scheduled meeting December 9, 2025.

NEWPORT-MESA UNIFIED SCHOOL DISTRICT
CLASSIFICATION AND RANGE LISTING-SUPERVISORY GROUP
2024-2025

CLASSIFICATION	RANGE
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

Posted in Accordance with CCR 570.5 & 571
Approved by Personnel Commission 09/17/2020

NEWPORT MESA UNIFIED SCHOOL DISTRICT
CLASSIFIED SUPERVISORY MONTHLY SALARY SCHEDULE (07)
07/01/2025 - 06/30/2026

Posted in accordance with CCR 570.5 and CCR 571

RANGE	STEP 01	STEP 02	STEP 03	STEP 04	STEP 05
6	4,505	4,730	4,967	5,215	5,476
7	4,618	4,849	5,091	5,346	5,613
8	4,733	4,970	5,219	5,480	5,754
9	4,851	5,094	5,349	5,616	5,897
10	4,972	5,221	5,482	5,756	6,044
11	5,096	5,351	5,619	5,900	6,195
12	5,223	5,484	5,758	6,046	6,348
13	5,354	5,622	5,903	6,198	6,508
14	5,488	5,762	6,050	6,353	6,671
15	5,625	5,906	6,201	6,511	6,837
16	5,766	6,054	6,357	6,675	7,009
17	5,910	6,206	6,516	6,842	7,184
18	6,058	6,361	6,679	7,013	7,364
19	6,209	6,519	6,845	7,187	7,546
20	6,364	6,682	7,016	7,367	7,735
21	6,523	6,849	7,191	7,551	7,929
22	6,686	7,020	7,371	7,740	8,127
23	6,853	7,196	7,556	7,934	8,331
24	7,024	7,375	7,744	8,131	8,538
25	7,200	7,560	7,938	8,335	8,752
26	7,380	7,749	8,136	8,543	8,970
27	7,565	7,943	8,340	8,757	9,195
28	7,754	8,142	8,549	8,976	9,425
29	7,948	8,345	8,762	9,200	9,660
30	8,147	8,554	8,982	9,431	9,903
31	8,351	8,769	9,207	9,667	10,150
32	8,560	8,988	9,437	9,909	10,404
33	8,774	9,213	9,674	10,158	10,666
34	8,993	9,443	9,915	10,411	10,932
35	9,218	9,679	10,163	10,671	11,205
36	9,448	9,920	10,416	10,937	11,484
37	9,684	10,168	10,676	11,210	11,771
38	9,926	10,422	10,943	11,490	12,065
39	10,174	10,683	11,217	11,778	12,367
40	10,428	10,949	11,496	12,071	12,675
41	10,689	11,223	11,784	12,373	12,992
42	10,956	11,504	12,079	12,683	13,317
43	11,230	11,792	12,382	13,001	13,651
44	11,511	12,087	12,691	13,326	13,992
45	11,799	12,389	13,008	13,658	14,341

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%

1.5% COLA effective July 1, 2025

*Hourly rate is derived by dividing monthly rate by 173.333 hours

Salary increase approved by NMUSD Board of Education at is regularly scheduled meeting January 20, 2026.

NEWPORT-MESA UNIFIED SCHOOL DISTRICT
CLASSIFICATION AND RANGE LISTING-CONFIDENTIAL GROUP
2024-2025

CLASSIFICATION	RANGE
Executive Assistant-Superintendent	26
Executive Assistant-Confidential	24
Administrative Assistant-Confidential PC	22
Administrative Assistant-Confidential	22

Posted in Accordance with CCR 570.5 & 571
Approved by Personnel Commission 08/20/2020

NEWPORT MESA UNIFIED SCHOOL DISTRICT
CLASSIFIED CONFIDENTIAL MONTHLY SALARY SCHEDULE (08)
07/01/2025 - 06/30/2026

Posted in accordance with CCR 570.5 and CCR 571

RANGE	STEP 01	STEP 02	STEP 03	STEP 04	STEP 05
11	5,130	5,387	5,656	5,939	6,236
12	5,258	5,521	5,797	6,087	6,391
13	5,389	5,658	5,941	6,238	6,550
14	5,524	5,800	6,090	6,395	6,715
15	5,662	5,945	6,242	6,554	6,882
16	5,804	6,094	6,399	6,719	7,055
17	5,949	6,246	6,558	6,886	7,230
18	6,098	6,403	6,723	7,059	7,412
19	6,250	6,563	6,891	7,236	7,598
20	6,406	6,726	7,062	7,415	7,786
21	6,566	6,894	7,239	7,601	7,981
22	6,730	7,067	7,420	7,791	8,181
23	6,898	7,243	7,605	7,985	8,384
24	7,070	7,424	7,795	8,185	8,594
25	7,247	7,609	7,989	8,388	8,807
26	7,428	7,799	8,189	8,598	9,028

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	

1.5% COLA effective July 1, 2025

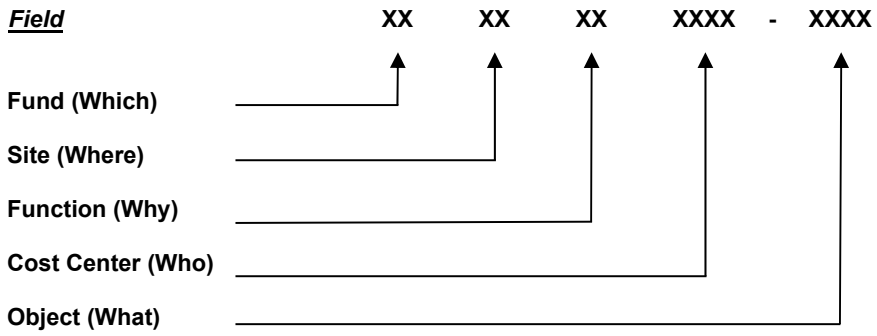
*Hourly rate is derived by dividing monthly rate by 173.333 hours

Salary increase approved by NMUSD Board of Education at is regularly scheduled meeting January 20, 2026.

Chart of Accounts

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.

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.

Fund

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.

General Obligation Bond Series 2017 (Sub-Fund 21-26)

The Building Fund contains Sub-Fund 21-26.

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.

School Facilities Fund (Sub-Fund 35-39)

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 are to be used for Measure F projects.

Fund

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.

67 – Self-Insurance Fund

Self-Insurance Funds are used to separate monies received for self-insurance activities from other operating funds of the district. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (Education Code Section 17566).

Workers' Compensation Insurance Reserve Fund (Sub-Fund 67-68)

Expense transactions in the Self-Insurance Fund shall be recorded for the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs. Most of the activities of the Self-Insurance Fund should be coded to Function 6000, Enterprise. Amounts contributed to a Self-Insurance Fund are lawfully restricted for insurance purposes (Education Code Section 17566).

Property and Liability Fund (Sub-Fund 67-70)

To provide insurance for property and liability as defined by Section 17565 of the Education Code. Disbursements from this fund may be made for the payment of claims, administrative costs, related services, deductible insurance amounts, purchasing excess insurance, and to deposit income received from investments.

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, & 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 & Operations	F&O	08
Harbor View	HVW	40
Harper	HPR	22
Health Services	HS	12
High School (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
Middle School (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 Function Code	SACS 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

NMUSD Code 01 SACS Code 1000

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

NMUSD Code 02 SACS Code 1002

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

NMUSD Code 03 SACS Code 2100

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

NMUSD Code 05 SACS Code 2420

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

NMUSD Code	**07**	**SACS Code**	**2490**

Other activities and materials that provide students resources to achieve the appropriate student learning outcomes.

PARENT PARTICIPATION

NMUSD Code	**07**	**SACS Code**	**2495**

Activities designed to include the parents in the student's education.

Function Description

SCHOOL ADMINISTRATION

NMUSD Code **09** **SACS Code** **2700**

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

NMUSD Code **11** **SACS Code** **3110**

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 students through activities such as group or individual guidance, or it might be provided indirectly to students through staff members or parents.

Function Description

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

NMUSD Code 13 SACS Code 3120

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

NMUSD Code 15 SACS Code 3130

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

NMUSD Code 17 SACS Code 3140

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

NMUSD Code 19 SACS Code 3150

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

NMUSD Code 21 SACS Code 3160

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

NMUSD Code 25 SACS Code 3600

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

NMUSD Code 27 SACS Code 3700

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

NMUSD Code **29** **SACS Code** **3900**

Other support services to students not classified elsewhere in Functions 11-27 (3000).

ANCILLARY SERVICES

NMUSD Code **31** **SACS Code** **4000**

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

NMUSD Code **32** **SACS Code** **4900**

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

NMUSD Code **33** **SACS Code** **5000**

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

NMUSD Code **35** **SACS Code** **6000**

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

NMUSD Code **37** **SACS Code** **7100**

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

NMUSD Code 38 SACS Code 7190

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

NMUSD Code 39 SACS Code 7200

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

NMUSD Code **40** **SACS Code** **7210**

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

NMUSD Code **45** **SACS Code** **7700**

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

NMUSD Code 47 SACS Code 8100

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

NMUSD Code 48 SACS Code 8300

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

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

NMUSD Code **49** **SACS Code** **8500**

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

NMUSD Code **51** **SACS Code** **8700**

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

NMUSD Code **54** **SACS Code** **9100**

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

NMUSD Code **55** **SACS Code** **9200**

Inclusive of outgoing tuition and transfer of apportionments and resources.

Function Description

INTERFUND TRANSFERS

NMUSD Code 56 SACS Code 9300

- Financial outflows to other funds of the district that are not classified as quasi-external transactions, reimbursements, loans, or advances.

SPECIAL EDUCATION SEPARATE CLASSES

NMUSD Code 60 SACS Code 1110

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

NMUSD Code 61 SACS Code 1110

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

NMUSD Code 62 SACS Code 1130

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)

NMUSD Code 63 SACS Code 1180

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

NMUSD Code 64 SACS Code 1190

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

1000–1159 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

Cost Centers

1081 PE/SAFETY ED

1082 HEALTH & SAFETY

1091 BUSINESS/CAREERS

1092 BUSINESS ED

1094 COUNSELING

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

1153 HOME HOSPITAL

1156 ALTERNATIVE ED

Cost Centers

1160–1196 CASH RECEIPTS & CARRYOVER ONLY

1160 ADVANCED PLACEMENT TESTING

1162 INTERNATIONAL BACCALAUREATE PROGRAM

1170 GRADES 7-8 ART FEE

1171 GRADES 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 ARTS/DESIGN FEE

1189 ARTS/CRAFTS FEE

Cost Centers

1410–1552 GENERAL EDUCATION

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.

1552 TRANSITIONAL KINDERGARTEN

1907–1925 EDUCATION PURPOSES

1907 LOST/DAMAGED K-6

1908 LOST/DAMAGED 7-8

1909 LOST/DAMAGED 9-12

1910 GIFTED AND TALENTED EDUCATION

The program involved 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

2000-2999 SPECIAL EDUCATION

2051 SPECIAL EDUCATION

Special Education Apportionment Funding.

Resource Code: 6500.

2053 SPECIAL EDUCATION – PRESCHOOL

2058 DEAF & HARD OF HEARING PROGRAM

Deaf and Hard of Hearing services for students and children in the immediate area.

Cost Centers

2110 SPED LOCAL ASSISTANCE/SE LOCAL ASSIST

Resource Code: 3310.

2112 IDEA PART B, 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.

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

3000-3999 FEDERAL PROJECTS

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 provided to schools with the highest concentration of low-income students.

Resource Code: 3010.

3112 TITLE I – PARENT ENGAGEMENT

Parents of Title I students participate in planning parental involvement activities.

Resource Code: 3010.

Cost Centers

3234 MENTAL HEALTH SERVICES

Funds are allocated to Special Education Local Plan Areas for pupils with mental health related services required by their IEP (Individualized Education Programs).

Resource Code: 3327.

3332 VEA / II-C SECONDARY

Vocational and Applied Technology (Carl Perkins Act). 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 Code: 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.

Cost Centers

3608 TITLE II, PART A – IMPROVING TEACHER QUALITY

Professional development and recruitment of highly qualified teachers.

Resource Code: 4035.

3618 TITLE III, ENGLISH LEARNER STUDENTS

Title III funding is for supplementary programs and services for LEP students. Activities include 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 to increase and meet the goals of the ESSA by providing students with a well-rounded education, supporting safe and healthy students, and the effective use of technology to improve the academic achievement and digital literacy of all students.

Resource Code: 4217.

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.

3631 ESSA TITLE IV, PART B, 21ST CENTURY COMMUNITY LEARNING CENTERS PROGRAM

21st Century Community Learning Centers (CCLC) provide academic enrichment and recreational activities to students before and after regular school hours.

Resource Code: 4124.

Cost Centers

3650 PANDEMIC EBT LOCAL ADMINISTRATIVE GRANT

The U.S. 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.

4000-4999 STATE PROJECTS

4030 UNIVERSAL PRE-K PLANNING

Fund 12. Child Development: Universal Pre-Kindergarten (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.

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 consolidated 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).

Resource Code: 7810.

4039 EARLY EDUCATION CCPRA

Fund 12. One-time state funding for the California State Preschool Program (CSPP).

Resource Code: 7810.

Cost Centers

4220 ETHNIC STUDIES BLOCK GRANT

Curriculum and instructional resources, processional development, or other activities that support the creation or expansion of ethnic studies course offerings.

Resource Code: 7810.

4223 PROFESSIONAL DEVELOPMENT DISCRETIONARY BLOCK GRANT

Block Grant provided for discretionary purposes, including but not limited to: professional development for teachers on the English Language Arts and English Language Development Framework, Literacy Roadmap, and Mathematics Framework; teacher recruitment and retention efforts; and career pathways and dual enrollment. Funds are available for expenditures through June 30, 2029.

Resource Code: 6019.

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.

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.

Resource Code: 6266.

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.

Cost Centers

4234 LEARNING RECOVERY BLOCK GRANT

Learning recovery initiatives through the 2027-28 school year that support academic learning recovery and the social and emotional well-being of staff and students.

Resource Code: 7435.

4236 ARTS, MUSIC, AND INSTRUCTIONAL MATERIALS GRANT

AMIM Grant funds are allocated to LEAs for five purposes: (1) obtaining standards-aligned professional development and instructional materials for specified subject areas; (2) obtaining professional development and instructional materials for improving school climate; (3) developing diverse, culturally relevant and multilingual school library book collections; (4) operational costs, including retirement and health care cost increases; and (5) COVID-19-related costs necessary to keep pupils and staff safe and schools open for in-person instruction.

Resource Code: 6762.

4237 ARTS AND MUSIC IN SCHOOLS (PROP 28)

Arts and Music in Schools (AMS) Funding Guarantee and Accountability Act (Proposition 28). The measure established a new, ongoing program supporting arts instruction in schools beginning in 2023-24.

Resource Code: 6770.

4240 LITERACY COACHES READING SPECIALIST GRANT

Funding to develop school literacy programs, employ and train reading and literacy coaches, 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.

Cost Centers

4251 CCSPP IMPLEMENTATION GRANT COHORT 3

The California Community Schools Partnership Program Implementation Grant supports the establishment of new community schools and/or the expansion or continuation of existing community schools.

Resource Code: 6332.

4310 WORKABILITY 9-12

Prepares Special Ed students to enter the job market.

Resource Code: 6520.

4311 WORKABILITY 6-8

Develops pre-employment skills in youth with disabilities.

Resource Code: 6520.

4312 LCFF EQUITY MULTIPLIER

The Local Control Funding Formula (LCFF) Equity Multiplier provides additional funding for allocation to schools with prior year non-stability rates greater than 25 percent and prior year socioeconomically disadvantaged pupil rates greater than 70 percent. Equity Multiplier funding is required to be used to provide evidence-based services and supports for students at these schools.

Resource Code: 7399.

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.

Cost Centers

4535 EARLY INTERVENTION PART C

Early identification and treatment of “low incident” disabled infants not eligible for treatment in a regional center.

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 five 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. 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.

4551 CLASSIFIED SCHOOL EMPLOYEE SUMMER ASSISTANCE PROGRAM

The Classified School Employee Summer Assistance Program (CSESAP) provides up to a dollar-for-dollar match on amounts withheld from a participating local educational agency’s (LEA’s) classified school employees’ monthly paychecks during the school year. The classified employees’ pay is withheld, and the state matches funds.

Resource Code: 6520.

4598 ASES COHORT 5 SECONDARY SCHOOLS K-9

Competitive grants are provided for after-school programs in K-9. These programs offer two types of activities: tutoring and homework assistance in core academics, and enrichment and prevention activities.

Resource Code: 6010.

4670 REGIONAL K-16 EDUCATION COLLABORATIVES GRANT PROGRAM

Project expenditures for the Regional K-16 Education Collaboratives Grant Program.

Resource Code: 7810.

Cost Centers

4685 CAREER TECHNICAL EDUCATION INCENTIVE GRANT PROGRAM

Established as a state education, economic, and workforce development initiative with the goal of providing pupils in K-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

Established as a state education, economic, and workforce development initiative with the goal of providing pupils in K-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

Established as a state education, economic, and workforce development initiative with the goal of providing pupils in K-12 with the knowledge and skills necessary to transition to employment and postsecondary education.

Resource Code: 6387.

5000-5999 LOCAL PROJECTS

5022 MEDI-CAL NURSES

5023 MEDI-CAL SPEECH

5024 MEDI-CAL PSYCHOLOGISTS

5026 MEDI-CAL SERVICES

5027 MEDI-CAL

5028 MEDI-CAL ADMINISTRATION

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 impact on child outcomes, and disseminates information about program quality.

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 age five and younger, along with their families, to increase their readiness for school. Services include quality early education programs, health screenings, parenting classes, resources, and referral services for health and social service needs.

5238 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 miscellaneous expenses.

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

5320 FIELD TRIPS K-6

To track money for elementary school field trips.

5325 OUTDOOR SCIENCE CAMP

To track money for science field trips.

5333 K-12 STRONG WORKFORCE FUNDS CAREER PATHWAYS

Cost Centers

K-12 Strong Workforce funds are intended to help each LEA think strategically about improving career pathway development in collaboration with our OC regional partners.

5335 K-12 STRONG WORKFORCE FUNDS CAREER PATHWAYS ROUND III

K-12 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 STUDENT BEHAVIORAL HEALTH INCENTIVE PROGRAM

Student Behavioral Health Incentive Program Agreement Number 1004376.

5506 CYBHI SCHOOL LINK CAPACITY GRANT / CYBHI GRANT

5511 NMUSD FOUNDATION – ENRICHMENT GRANT

5514 BEGINNING TEACHER SUPPORT & ASSESSMENT (BTSA)

5521 YOUTH TOBACCO PREVENTION

5530 CA SCH HEALTHY AIR (CALSHAPE)

California Schools Healthy Air, Plumbing, and Efficiency (CALSHAPE) Ventilation Program Grant.

5559 PACIFIC LIFE FOUNDATION

Cost Centers

Each fiscal year, Pacific Life Foundation grants awards to schools that their employees' children or grandchildren attend. Dollar amount per student varies yearly depending on the number of school sites 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.

5619 HOAG MEDICAL OFFICER

Medical Consultation Services.

5620 HOAG COMMUNITY HEALTH

5902 JOAN ROSS MEMORIAL SCHOLARSHIP

5903 STU FINE SCHOLARSHIP

5907 PEGGY LEE DUBACH SCHOLARSHIP FUND

5908 ROBERT FRANCY SCHOLARSHIP FUND

5909 CHARLIE BLEICKER MEMORIAL SCHOLARSHIP FUND

6000–6299 INSTRUCTIONAL ADMINISTRATION

6111 EARLY CHILDHOOD EDUCATION

6112 AFTER SCHOOL EDUCATION

Engagement, Partnership, and Expanded Learning.

6113 ELEMENTARY PE 4-6

6114 ELEMENTARY SCIENCE SUPPORT 4-6

6115 ELEMENTARY MUSIC 1-6

6117 ELEMENTARY MATH

Cost Centers

6118 ELA / ELD

English Language Arts / English Language Development.

6150 CURRICULUM 7-12

6151 CURRICULUM K-6

6153 EDUCATION TECHNOLOGY

6158 LCFF SUPPLEMENTARY

6163 SECONDARY ACADEMY

Delta, Lyceum, and IB.

6181 PUPIL ASSESSMENT

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

6300-6399 LOCAL CONTROL FUNDING FORUMLA (LCFF)

6312 LCFF / STUDENT ACADEMIC SUCCESS

6313 LCFF / CONDITIONS / LEARNING

6214 LCFF / FAMILY / COMMUNITY

Cost Centers

6400-6499 PUPIL SERVICES

6450 SCHOOL PSYCHOLOGICAL SERVICES

6460 STUDENT SERVICES

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

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.

6500-6599 ANCILLARY SERVICES

6510 MULTILINGUAL PROGRAMS

6511 SPECIAL PROJECTS

6512 ELEMENTARY MUSIC 1-6 – MOVED TO CCTR 6115

6513 ELEMENTARY PE 4-6 – MOVED TO CCTR 6113

6514 ELEMENTARY SCIENCE SUPPORT 4-6 – MOVED TO CCTR 6114

6528 EDUCATION PROTECTION

The Education Protection Account (EPA) provides 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

Cost Centers

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.

6541 AVID

Advancement Via Individual Determination. 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.

7100-7349 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

Cost Centers

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

7350-7389 BUSINESS SUPPORT SERVICES

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

7378 BUSINESS SERVICES

7380 PERSONNEL ADMINISTRATION

7388 NEWPORT-MESA FEDERATION OF TEACHERS

Cost Centers

7390-7399 FACILITIES AND OPERATIONS

7390 FACILITIES AND OPERATIONS

7391 CIVIC CENTER

7392 EMERGENCY PREP

7394 SAFETY AND SECURITY

7400-7499 INFORMATION TECHNOLOGY

7410 INFORMATION TECHNOLOGY

7430 LIBRARY TECHNOLOGY

7436 STUDENT INFORMATION SYSTEMS

7437 ENTERPRISE INFORMATION SYSTEMS

7500-7599 PLANT MAINTENANCE

7551 DISTRICT MAINTENANCE

Major maintenance 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 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.

7600-7699 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.

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.

7720-7725 PUPIL TRANSPORTATION

7720 TRANSPORTATION

7722 TRANSPORTATION – SPECIAL ED

7725 TRANSPORTATION ACTIVITIES

8200-8399 AUXILIARY PROGRAMS

8230 NUTRITION SERVICES

Kitchen.

8231 NUTRITION OFFICE

8233 NUTRITION-VENDING

Cost Centers

8234 NUTRITION SERVICES K-6

8235 NUTRITION SERVICES 7-12

8400-8499 OTHER PLANT MAINTENANCE AND OPERATIONS

8410 RISK MANAGEMENT

8411 GENERAL STABILIZATION

8500-8700 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 STORAGE TANK

8520 FIVE YEAR PLAN

8521 ENERGY CONSERVATION

Cost Centers

8530 SPORTS FIELD 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.

8548 SAFETY & SECURITY

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

8578 IRRIGATION

8580 PATH OF TRAVEL

8589 NETTING

8599 MISCELLANEOUS

8605 LIBRARY REMODEL

8607 THEATER

8610 M&O RENOVATIONS

8620 SPORTS FACILITIES

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 CERTIFICATED TEACHERS' SALARIES

1110 REGULAR TEACHER

1130 HOURLY TEACHER

A teacher without a primary assignment.

1161 SUBSTITUTE TEACHER - WORKERS' COMPENSATION

Substitute charges for teachers absent due to Workers' Comp injuries.

1170 ROLE & RECOMPENSE STIPEND

Instructional Stipend.

1171 SUBSTITUTE TEACHER - ILLNESS

Substitute charges pertaining to teachers absent for reasons including illness, medical appointments, jury duty, personal necessity, bereavement, military leave, or maternity leave.

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 OTHER SUBSTITUTE

Any substitute that is not covering for an ill or excused absence.

Object Codes

1191 SUBSTITUTE TEACHER - EXCUSED

Substitute charges for teachers absent for reasons such as staff development, participation in special projects, or curriculum development.

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 them to teach pupils of the district for at least one full instructional period on each school day for which they are employed, and if they are 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

Object Codes

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).

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

Object Codes

1248 EXTRA DUTY PSYCHOLOGIST

1260 NURSE

1268 EXTRA DUTY NURSE

1271 SUBSTITUTE – ILLNESS

1291 SUBSTITUTE NON – ILLNESS

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 audio metrists, 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

1340 OTHER SCHOOL ADMINISTRATOR

1350 DIRECTOR

1360 COORDINATOR

1370 SUPERINTENDENT

1380 ASSISTANT SUPERINTENDENT

1390 OTHER ADMINISTRATOR

Object Codes

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 STIPEND

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.

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 & RECOMPENSE STIPEND

Classified Instructional.

2171 SUBSTITUTE – ILLNESS

Object Codes

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.

2200 CLASSIFIED SUPPORT SALARIES

2210 CUSTODIANS

2211 GARDENERS & GROUNDS UPKEEP

2212 MAINTENANCE

2213 SECURITY

2214 ATHLETIC ATTENDANTS

2215 WAREHOUSE WORKER

2217 HEALTH ASSISTANT

2221 OCCUPATIONAL THERAPIST

2225 COUNSELING ASSISTANT

2249 CAFETERIA

2251 DELIVERY DRIVER

2261 CLASSIFIED SUPPORT SUB – WORKERS' COMP

2271 CLASSIFIED SUPPORT SUB – ILLNESS

2278 BUS MONITOR

2280 BUS DRIVERS

Object Codes

2281 MECHANIC & GARAGE

2288 EXTRA DUTY CLASSIFIED SUPPORT

2291 SUBSTITUTE - CLASSIFIED SUPPORT

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.

Salaries for the instructional media and library function include the salaries of library and media aides. Salaries for the student support function include the salaries of counselor aides and health aides. Salaries for the pupil transportation function include the salaries of bus drivers, mechanics, field coordinators, gasoline pump attendants, and all other personnel whose assignments are related to the transportation of students.

Salaries for the Nutrition Services 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

2350 BOARD OF EDUCATION

Object Codes

2360 PERSONNEL COMMISSION

2380 ASSISTANT SUPERINTENDENT

2388 EXTRA DUTY - SUPERVISOR/ADMIN

2391 SUBSTITUTE – SUPERVISOR/ADMIN

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

2488 EXTRA DUTY - CLERICAL

2491 SUBSTITUTE - CLERICAL

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

Object Codes

2970 ROLE & RECOMPENSE STIPEND

Non-Instruction.

2971 OTHER SUBSTITUTE – ILLNESS

2975 SCHOOL COMMUNITY FACILITATOR

2981 OTHER SUBSTITUTE

2990 INSTRUCTIONAL ASSISTANT PRESCHOOL

2991 OTHER

2993 PROFESSIONAL GROWTH

2998 CL – SUMMER ASSISTANCE

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.

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

Object Codes

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 ALTERNATIVE RETIREMENT – CERTIFICATED

3354 ALTERNATIVE RETIREMENT – CLASSIFIED

3355 OASDI – CERTIFICATED

3356 OASDI – CLASSIFIED

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.

Object Codes

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 EMPLOYEE < 65 – CERTIFICATED

3752 OPEB ACTIVE EMPLOYEE < 65 – CLASSIFIED

3753 OPEB RETIREE > 65 – COBRA

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.

4000 – 4999 BOOKS & SUPPLIES

Record expenditures for books and supplies, including tax, freight, and handling charges.

4100 APPROVED TEXTBOOKS & CORE CURRICULA MATERIALS

4101 TEXTBOOKS

4103 LOST TEXTBOOKS

Lost Textbook Abatement Only.

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.

Object Codes

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

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.

Object Codes

4300 MATERIALS & SUPPLIES

4301 MATERIALS & SUPPLIES – INSTRUCTIONAL

4309 TECHNOLOGY SUPPLIES

Under $1,500 (iPads, Chromebooks, Refurbished Computers, Document Cameras, Printers, Scanners, Televisions, and Monitors).

4325 REFRESHMENTS – NOT CAMPUS CATERING

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 OPERATION SUPPLIES

4354 LOSS PREVENTION

4355 COPIER SUPPLIES

4356 HEALTH SUPPLIES

4357 DISASTER SUPPLIES

4358 COMPUTER REPAIR & REPLACEMENT SUPPLIES

4360 AIR CONDITIONER SUPPLIES

4361 CUSTODIAL SUPPLIES

4363 POOL MAINTENANCE SUPPLIES

Object Codes

4365 MISCELLANEOUS STORES

4366 TOOLS

4367 SECURITY SUPPLIES

4372 PUBLICATIONS/JOURNALS/PERIODICALS

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 SUPPLIES

4392 FUEL FOR OTHER VEHICLES

4396 SUPPLIES & EQUIPMENT FOR VEHICLE REPAIRS

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.

Object Codes

4400 NON-CAPITALIZED EQUIPMENT

4401 NEW EQUIPMENT – NON-CAPITALIZED

4406 TECH EQUIPMENT – NON-CAPITALIZED

$1,500 to $9,999.99 (Computers, iPads, Document Cameras, Laptop, Carts, Projectors, Printers, SMART Boards, and Televisions).

4409 SOFTWARE – NON-CAPITALIZED

Use 5866 for software, contract renewals, or licenses.

4451 FURNITURE – NON-CAPITALIZED

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 $1,500 ($1,392.11 + tax) to $9,999.99. 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 MILEAGE STIPEND - CLASSIFIED

5299 MILEAGE STIPEND - CERTIFICATED

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

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 & POWER

5531 WATER

5532 SEWER USE FEES

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 RENTAL, LEASES, REPAIRS & NONCAPITALIZED IMPROVEMENT

5601 RENTAL EXPENSE

Venue rental.

5610 LEASES

Copier and printer leases.

5611 EQUIPMENT RENTAL

Rental of equipment for district use.

5620 CONTRACT SERVICES

Services provided by outside vendors.

5633 HAZARDOUS WASTE REMOVAL

5679 MAINTENANCE SERVICES

Rental, 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 $10,000 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.

Object Codes

5700 – 5799 DIRECT COSTS TRANSFERS

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

5754 POSTAGE – WAREHOUSE METERED – INTERFUND

5756 FUEL – INTERFUND

5758 VEHICLE REPAIR – INTERFUND

5759 OTHER DUPLICATIONS/COPIER EXPENSES – INTERFUND

5760 CAMPUS CATERING FOOD 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.

Object Codes

5800 PROFESSIONAL/CONSULTING SERVICES & OPERATING

5802 ADVERTISING

5804 BANKING SERVICES

5806 ADMINISTRATIVE FEES

5809 AWARDS & RECOGNITION

5810 CONSULTANTS

5811 NON-PUBLIC SCHOOL/AGENCY EXPENSE

5814 ELECTION EXPENSE

5816 LEGAL EXPENSE

5818 AUDITS

5822 ADMISSIONS

5825 CATERING

Outside Catering Services and Orders.

5836 WORKERS' COMPENSATION CLAIM PAYMENTS

5841 PARENT REIMBURSEMENT

5850 OTHER LICENSES

Movies, Royalties, Preschool, Health Related.

5862 FINGER PRINTING

5864 PHYSICAL EXAM

5865 MISCELLANEOUS OUTSIDE VENDOR

5866 LICENSE AND SOFTWARE FEES

Software subscriptions, online subscriptions, yearly renewal fees to use the software. Anything that is renewed every year or contains an updated disk.

Object Codes

5869 CHARTER BUS RENTAL

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.

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

Object Codes

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.

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.

Object Codes

Acquisition cost should be equal to or greater than the capitalization threshold of $10,000 established by the district. ($9,280.74 + 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.

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 service, and utility line information.

6150 SITE SUPPORT COSTS

Costs associated with preparing the relocation reports, determining relocation claim, site negotiations, CEQA reports, etc.

6163 ENVIRONMENTAL STUDIES

Cost of studies and fees related to the removal of hazardous materials from the school site Department of Toxic Substances Control (DTSC) donations, California Department of Education (CDE) donations, Phase One Environmental Site Assessment, and Remedial Action.

6170 OTHER COSTS – LAND IMPROVEMENTS

Fees or costs that include, but are not limited to, court costs, legal services, and condemnation.

Site and Improvement of Sites: Record expenditures for each of the following with Function 49 (8500), Facilities Acquisition and Construction:

Object Codes

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.

Object Codes

6201 BUILDING CAPITAL OUTLAY

Construction and Building Additions.

6205 ARCHITECHTS & 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 demolition 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.

6280 CONSTRUCTION TESTS

Amount paid for construction tests provided during the construction of project B724.

6289 BUILDING & IMPROVE OF BUILDINGS – OFFSET

6290 CONSTRUCTION INSPECTION

Amount paid for inspection services provided during the construction of the project.

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 $10,000 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.

Object Codes

6401 NEW EQUIPMENT – CAPITALIZED

Furniture & Equipment

6403 VEHICLE LEASE/PURCHASE - CAPITALIZED

6406 COMPUTER EQUIPMENT - CAPITALIZED

Capitalized computer hardware (servers, Networking, High End Computers).

6442 SCIENCE EQUIPMENT – CAPITALIZED

Science Furniture & Equipment

6451 NEW FURNITURE – CAPITALIZED

6500 EQUIPMENT REPLACEMENT

6501 REPLACE INSTRUCTIONAL EQUIPMENT

7000 – 7499 OTHER OUTGO

7100 TUITION

7141 IAA-PAYMENTS TO SCHOOL 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 COUNTY 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 JOINT POWERS AGREEMENTS

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.

Object Codes

7300 DIRECT SUPPORT / INDIRECT COSTS

7310 TRANSFER OF INDIRECT 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 - TRANSFER OF INDIRECT 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

7438 DEBT SERVICE INTEREST

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.

Object Codes

7600 OTHER FINANCING USES

7612 INTERFUND TRANSFERS BETWEEN GENERAL FUND & SPECIAL RESERVE

7619 INTERFUND TRANSFERS – TRANSFERS 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 PRINCIPAL APPORTIONMENT STATE AID – CURRENT YEAR

LCFF State Aid – Current Year. Record amounts allowed for current year, including amounts accrued at the end of the fiscal year.

Object Codes

8021 TRS-HOMEOWNERS' EXEMPTIONS

Record amounts received for loss of revenue because of homeowners' exemptions (Revenue and Taxation Code Section 218).

8022 TRS-TIMBER YIELD TAX

Record the yield tax collected by the State Board of Equalization on timber harvested from private or public land (Government Code Section 27423; Revenue and Taxation Code Sections 38905.1 and 38906).

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 from 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).

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* Section 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 Section 34177, 34179.5, 34179.6, 34183, and 34188.

8097 PROPERTY TAXES TRANSFER

For school districts, that report 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 SPECIAL EDUCATION ENTITLEMENT PER UDC

Special Education – Entitlement. Record the federal Individuals with Disability Education Act (IDEA) entitlement, which is deducted from the state apportionment for special education.

8182 SPECIAL EDUCATION DISCRETIONARY GRANTS

Special Education – Discretionary Grants. Record all other federal revenues for special education (PL 101-476, Individuals with Disabilities Education Act IDEA).

8220 FEDERAL CHILD NUTRITION PROGRAMS

Record all other federal funds received.

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.

Object Codes

8300 – 8599 OTHER STATE REVENUE

8311 APPORTIONMENTS – CURRENT YEAR

8319 APPORTIONMENTS PRIOR YEAR

8520 STATE – 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

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 & 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.

Object Codes

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 from 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 the 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 the year, less beginning fair value.

8677 INTERAGENCY SERVICES BETWEEN LEAS – DONATIONS

Record revenue received from an LEA for contract services provided for another LEA, except for federal monies. To ensure that federal 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 to Goal 7110, Non-agency-Educational, or Goal 7150, non-agency-Other.

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 REVENUE

Object Codes

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 (IFT) IN

8912 IFT BETWEEN GENERAL FUND AND SPECIAL RESERVE FUND

Record transfers of monies between the General Fund and the Special Reserve Fund (*Education Code* Section 42840-42843).

8914 IFT – IN FROM BOND INTEREST TO GENERAL FUND

To General Fund from Bond Interest and Redemption Fund. Record transfers of monies from Bond Interest and Redemption Fund, after all principal and interest payments have been made the General Fund or to the Special Reserve Fund (*Education Code* section 15234 and 15235).

8916 IFT – IN FROM GENERAL TO CAFETERIA

Record transfers of monies from the General Fund to Cafeteria Fund. District 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

8951 PROCEEDS FROM SALE OF BONDS

8972 PROCEEDS FROM CAPITAL LEASES

Object Codes

8980 – 8999 CONTRIBUTIONS

8980 CONTRIBUTION FROM UNRESTRICTED REVENUES

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 bet to zero at the fund level.

8990 CONTRIBUTION FROM RESTRICTED REVENUES

Record the transfers of restricted revenues to another resource. The resource transferring out the revenues records a debit, and the resource receiving the revenues records a credit 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

Manager Code	Description
0200	Superintendent
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
0520	Public Relations
0600	Deputy 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

Manager Code	Description
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. Disadvantage 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 XIIIA 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 XIIIB 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

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 Lammatato, Director of Fiscal Services.

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:	
Form	Description	2025-26 Estimated Actuals	2026-27 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	GS	
ICR	Indirect Cost Rate Worksheet	G	

L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	407,207,914.00	0.00	407,207,914.00	430,227,075.00	0.00	430,227,075.00	5.7%
2) Federal Revenue		8100-8299	0.00	12,595,655.00	12,595,655.00	0.00	13,151,227.00	13,151,227.00	4.4%
3) Other State Revenue		8300-8599	7,108,392.00	60,152,356.00	67,260,748.00	7,206,787.00	70,844,064.00	78,050,851.00	16.0%
4) Other Local Revenue		8600-8799	8,329,421.00	10,155,753.00	18,485,174.00	6,495,000.00	4,403,935.00	10,898,935.00	-41.0%
5) TOTAL, REVENUES			422,645,727.00	82,903,764.00	505,549,491.00	443,928,862.00	88,399,226.00	532,328,088.00	5.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	147,940,592.00	46,702,909.00	194,643,501.00	151,433,587.00	49,075,762.00	200,509,349.00	3.0%
2) Classified Salaries		2000-2999	55,839,612.00	25,995,376.00	81,834,988.00	59,589,422.00	25,545,880.00	85,135,302.00	4.0%
3) Employee Benefits		3000-3999	92,986,894.00	54,015,071.00	147,001,965.00	97,227,189.00	55,495,861.00	152,723,050.00	3.9%
4) Books and Supplies		4000-4999	15,117,804.00	7,727,500.00	22,845,304.00	14,800,118.00	8,636,922.00	23,437,040.00	2.6%
5) Services and Other Operating Expenditures		5000-5999	44,057,497.00	37,298,194.00	81,355,691.00	42,846,450.00	30,573,828.00	73,420,278.00	-9.8%
6) Capital Outlay		6000-6999	397,405.00	2,855,809.00	3,253,214.00	2,245,802.00	3,108,651.00	5,354,453.00	64.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,646,184.00	1,885,156.00	4,531,340.00	2,850,000.00	1,886,186.00	4,736,186.00	4.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,510,442.00)	6,829,206.00	(681,236.00)	(12,944,518.00)	12,045,591.00	(898,927.00)	32.0%
9) TOTAL, EXPENDITURES			351,475,546.00	183,309,221.00	534,784,767.00	358,048,050.00	186,368,681.00	544,416,731.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			71,170,181.00	(100,405,457.00)	(29,235,276.00)	85,880,812.00	(97,969,455.00)	(12,088,643.00)	-58.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	10,662,034.00	0.00	10,662,034.00	500,000.00	0.00	500,000.00	-95.3%
b) Transfers Out		7600-7629	8,267,233.00	0.00	8,267,233.00	12,986,165.00	0.00	12,986,165.00	57.1%
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	(97,517,980.00)	97,517,980.00	0.00	(99,486,031.00)	99,486,031.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(95,123,179.00)	97,517,980.00	2,394,801.00	(111,972,196.00)	99,486,031.00	(12,486,165.00)	-621.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,952,998.00)	(2,887,477.00)	(26,840,475.00)	(26,091,384.00)	1,516,576.00	(24,574,808.00)	-8.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	77,561,695.00	21,665,271.00	99,226,966.00	53,608,697.00	18,777,794.00	72,386,491.00	-27.0%
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)			77,561,695.00	21,665,271.00	99,226,966.00	53,608,697.00	18,777,794.00	72,386,491.00	-27.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,561,695.00	21,665,271.00	99,226,966.00	53,608,697.00	18,777,794.00	72,386,491.00	-27.0%
2) Ending Balance, June 30 (E + F1e)			53,608,697.00	18,777,794.00	72,386,491.00	27,517,313.00	20,294,370.00	47,811,683.00	-33.9%
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	0.00	0.00	0.00	104,903.00	0.00	104,903.00	New
Prepaid Items		9713	104,903.00	0.00	104,903.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	18,777,794.00	18,777,794.00	0.00	20,294,370.00	20,294,370.00	8.1%
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	28,916,294.00	0.00	28,916,294.00	2,179,410.00	0.00	2,179,410.00	-92.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	24,437,500.00	0.00	24,437,500.00	25,083,000.00	0.00	25,083,000.00	2.6%
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				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
6) Stores		9320	0.00	0.00	0.00				
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				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
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				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	7,634,726.00	0.00	7,634,726.00	7,634,726.00	0.00	7,634,726.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,323,716.00	0.00	3,323,716.00	3,313,672.00	0.00	3,313,672.00	-0.3%
State Aid - Prior Years		8019	(32,664.00)	0.00	(32,664.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	1,348,055.00	0.00	1,348,055.00	1,428,938.00	0.00	1,428,938.00	6.0%
Timber Yield Tax		8022	1.00	0.00	1.00	1.00	0.00	1.00	0.0%
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	377,343,208.00	0.00	377,343,208.00	399,983,800.00	0.00	399,983,800.00	6.0%
Unsecured Roll Taxes		8042	12,267,379.00	0.00	12,267,379.00	13,003,422.00	0.00	13,003,422.00	6.0%
Prior Years' Taxes		8043	5,945,860.00	0.00	5,945,860.00	6,302,612.00	0.00	6,302,612.00	6.0%
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	817,729.00	0.00	817,729.00	0.00	0.00	0.00	-100.0%
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			408,648,010.00	0.00	408,648,010.00	431,667,171.00	0.00	431,667,171.00	5.6%
LCFF Transfers									
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			407,207,914.00	0.00	407,207,914.00	430,227,075.00	0.00	430,227,075.00	5.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,632,206.00	4,632,206.00	0.00	4,768,763.00	4,768,763.00	2.9%
Special Education Discretionary Grants		8182	0.00	348,915.00	348,915.00	0.00	350,060.00	350,060.00	0.3%
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		5,097,630.00	5,097,630.00		5,372,558.00	5,372,558.00	5.4%
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		708,056.00	708,056.00		733,796.00	733,796.00	3.6%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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, Immigrant Student Program	4201	8290		104,649.00	104,649.00		129,000.00	129,000.00	23.3%
Title III, English Learner Program	4203	8290		368,881.00	368,881.00		340,000.00	340,000.00	-7.8%
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, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		612,107.00	612,107.00		787,665.00	787,665.00	28.7%
Career and Technical Education	3500-3599	8290		165,654.00	165,654.00		177,248.00	177,248.00	7.0%
All Other Federal Revenue	All Other	8290	0.00	557,557.00	557,557.00	0.00	492,137.00	492,137.00	-11.7%
TOTAL, FEDERAL REVENUE			0.00	12,595,655.00	12,595,655.00	0.00	13,151,227.00	13,151,227.00	4.4%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		16,762,459.00	16,762,459.00		22,146,582.00	22,146,582.00	32.1%
Prior Years	6500	8319		277,434.00	277,434.00		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	856,112.00	0.00	856,112.00	877,515.00	0.00	877,515.00	2.5%
Lottery - Unrestricted and Instructional Materials		8560	3,138,830.00	1,354,653.00	4,493,483.00	3,278,383.00	1,414,881.00	4,693,264.00	4.4%
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		7,128,043.00	7,128,043.00		6,794,525.00	6,794,525.00	-4.7%
After School Education and Safety (ASES)	6010	8590		1,360,909.00	1,360,909.00		1,381,800.00	1,381,800.00	1.5%
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		1,995,470.00	1,995,470.00		1,323,288.00	1,323,288.00	-33.7%
Arts and Music in Schools (Prop 28)	6770	8590		3,010,888.00	3,010,888.00		3,010,888.00	3,010,888.00	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	3,113,450.00	28,262,500.00	31,375,950.00	3,050,889.00	34,772,100.00	37,822,989.00	20.5%
TOTAL, OTHER STATE REVENUE			7,108,392.00	60,152,356.00	67,260,748.00	7,206,787.00	70,844,064.00	78,050,851.00	16.0%
OTHER LOCAL REVENUE									
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	8,485.00	8,485.00	0.00	0.00	0.00	-100.0%
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	60,000.00	0.00	60,000.00	25,000.00	0.00	25,000.00	-58.3%
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	1,500,000.00	0.00	1,500,000.00	1,600,000.00	0.00	1,600,000.00	6.7%
Interest		8660	4,500,000.00	0.00	4,500,000.00	4,500,000.00	0.00	4,500,000.00	0.0%
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	146,460.00	146,460.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
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	2,269,421.00	10,000,808.00	12,270,229.00	370,000.00	4,403,935.00	4,773,935.00	-61.1%
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%
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			8,329,421.00	10,155,753.00	18,485,174.00	6,495,000.00	4,403,935.00	10,898,935.00	-41.0%
TOTAL, REVENUES			422,645,727.00	82,903,764.00	505,549,491.00	443,928,862.00	88,399,226.00	532,328,088.00	5.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	113,190,688.00	33,836,025.00	147,026,713.00	115,519,023.00	36,592,733.00	152,111,756.00	3.5%
Certificated Pupil Support Salaries		1200	11,981,098.00	3,423,070.00	15,404,168.00	12,327,097.00	3,054,483.00	15,381,580.00	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	17,601,969.00	4,737,083.00	22,339,052.00	18,000,508.00	4,979,726.00	22,980,234.00	2.9%
Other Certificated Salaries		1900	5,166,837.00	4,706,731.00	9,873,568.00	5,586,959.00	4,448,820.00	10,035,779.00	1.6%
TOTAL, CERTIFICATED SALARIES			147,940,592.00	46,702,909.00	194,643,501.00	151,433,587.00	49,075,762.00	200,509,349.00	3.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	4,552,271.00	15,782,243.00	20,334,514.00	4,870,833.00	14,912,580.00	19,783,413.00	-2.7%
Classified Support Salaries		2200	22,377,313.00	5,694,726.00	28,072,039.00	23,322,409.00	5,941,384.00	29,263,793.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	7,655,068.00	819,123.00	8,474,191.00	8,296,343.00	904,616.00	9,200,959.00	8.6%
Clerical, Technical and Office Salaries		2400	18,682,233.00	1,854,989.00	20,537,222.00	20,124,351.00	1,911,577.00	22,035,928.00	7.3%
Other Classified Salaries		2900	2,572,727.00	1,844,295.00	4,417,022.00	2,975,486.00	1,875,723.00	4,851,209.00	9.8%
TOTAL, CLASSIFIED SALARIES			55,839,612.00	25,995,376.00	81,834,988.00	59,589,422.00	25,545,880.00	85,135,302.00	4.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	27,609,532.00	26,670,470.00	54,280,002.00	28,589,973.00	27,930,370.00	56,520,343.00	4.1%
PERS		3201-3202	13,768,376.00	6,916,852.00	20,685,228.00	14,730,401.00	6,822,678.00	21,553,079.00	4.2%
OASDI/Medicare/Alternative		3301-3302	6,191,941.00	2,611,249.00	8,803,190.00	6,628,468.00	2,670,443.00	9,298,911.00	5.6%
Health and Welfare Benefits		3401-3402	39,968,081.00	16,252,668.00	56,220,749.00	41,018,641.00	16,271,257.00	57,289,898.00	1.9%
Unemployment Insurance		3501-3502	100,380.00	35,542.00	135,922.00	104,662.00	49,970.00	154,632.00	13.8%
Workers' Compensation		3601-3602	1,679,108.00	589,280.00	2,268,388.00	2,424,211.00	819,421.00	3,243,632.00	43.0%
OPEB, Allocated		3701-3702	2,295,901.00	939,010.00	3,234,911.00	2,357,258.00	931,722.00	3,288,980.00	1.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,373,575.00	0.00	1,373,575.00	1,373,575.00	0.00	1,373,575.00	0.0%
TOTAL, EMPLOYEE BENEFITS			92,986,894.00	54,015,071.00	147,001,965.00	97,227,189.00	55,495,861.00	152,723,050.00	3.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,054,532.00	0.00	3,054,532.00	2,016,278.00	0.00	2,016,278.00	-34.0%
Books and Other Reference Materials		4200	170,358.00	58,751.00	229,109.00	137,040.00	4,750.00	141,790.00	-38.1%
Materials and Supplies		4300	9,223,229.00	6,997,962.00	16,221,191.00	9,700,001.00	7,920,024.00	17,620,025.00	8.6%
Noncapitalized Equipment		4400	2,669,685.00	670,787.00	3,340,472.00	2,946,799.00	712,148.00	3,658,947.00	9.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,117,804.00	7,727,500.00	22,845,304.00	14,800,118.00	8,636,922.00	23,437,040.00	2.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	6,204,075.00	6,204,075.00	0.00	6,515,500.00	6,515,500.00	5.0%
Travel and Conferences		5200	1,477,214.00	333,405.00	1,810,619.00	1,495,954.00	222,403.00	1,718,357.00	-5.1%
Dues and Memberships		5300	330,453.00	30,317.00	360,770.00	292,142.00	22,150.00	314,292.00	-12.9%
Insurance		5400 - 5499	4,470,038.00	78,650.00	4,548,688.00	5,369,535.00	82,000.00	5,451,535.00	19.8%
Operations and Housekeeping Services		5500	6,186,000.00	16,547.00	6,202,547.00	6,850,000.00	16,547.00	6,866,547.00	10.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,781,015.00	15,676,287.00	26,457,302.00	7,830,159.00	15,372,560.00	23,202,719.00	-12.3%
Transfers of Direct Costs		5710	(445,918.00)	445,918.00	0.00	(255,284.00)	255,284.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	298,801.00	30,494.00	329,295.00	229,751.00	19,421.00	249,172.00	-24.3%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	20,007,470.00	14,399,814.00	34,407,284.00	19,880,343.00	7,950,429.00	27,830,772.00	-19.1%
Communications		5900	952,424.00	82,687.00	1,035,111.00	1,153,850.00	117,534.00	1,271,384.00	22.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,057,497.00	37,298,194.00	81,355,691.00	42,846,450.00	30,573,828.00	73,420,278.00	-9.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,612,427.00	2,612,427.00	0.00	2,752,651.00	2,752,651.00	5.4%
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	397,405.00	243,382.00	640,787.00	2,245,802.00	356,000.00	2,601,802.00	306.0%
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%
TOTAL, CAPITAL OUTLAY			397,405.00	2,855,809.00	3,253,214.00	2,245,802.00	3,108,651.00	5,354,453.00	64.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
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	368,970.00	368,970.00	0.00	370,000.00	370,000.00	0.3%
Payments to County Offices		7142	579,817.00	1,516,186.00	2,096,003.00	450,000.00	1,516,186.00	1,966,186.00	-6.2%
Payments to JPAs		7143	2,066,367.00	0.00	2,066,367.00	2,400,000.00	0.00	2,400,000.00	16.1%
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%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,646,184.00	1,885,156.00	4,531,340.00	2,850,000.00	1,886,186.00	4,736,186.00	4.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,829,206.00)	6,829,206.00	0.00	(12,045,591.00)	12,045,591.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(681,236.00)	0.00	(681,236.00)	(898,927.00)	0.00	(898,927.00)	32.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,510,442.00)	6,829,206.00	(681,236.00)	(12,944,518.00)	12,045,591.00	(898,927.00)	32.0%
TOTAL, EXPENDITURES			351,475,546.00	183,309,221.00	534,784,767.00	358,048,050.00	186,368,681.00	544,416,731.00	1.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	10,662,034.00	0.00	10,662,034.00	500,000.00	0.00	500,000.00	-95.3%
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%
(a) TOTAL, INTERFUND TRANSFERS IN			10,662,034.00	0.00	10,662,034.00	500,000.00	0.00	500,000.00	-95.3%
INTERFUND TRANSFERS OUT									
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	8,267,233.00	0.00	8,267,233.00	12,986,165.00	0.00	12,986,165.00	57.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,267,233.00	0.00	8,267,233.00	12,986,165.00	0.00	12,986,165.00	57.1%
OTHER SOURCES/USES									
SOURCES									
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%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
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%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(97,517,980.00)	97,517,980.00	0.00	(99,486,031.00)	99,486,031.00	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			(97,517,980.00)	97,517,980.00	0.00	(99,486,031.00)	99,486,031.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(95,123,179.00)	97,517,980.00	2,394,801.00	(111,972,196.00)	99,486,031.00	(12,486,165.00)	-621.4%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	407,207,914.00	0.00	407,207,914.00	430,227,075.00	0.00	430,227,075.00	5.7%
2) Federal Revenue		8100-8299	0.00	12,595,655.00	12,595,655.00	0.00	13,151,227.00	13,151,227.00	4.4%
3) Other State Revenue		8300-8599	7,108,392.00	60,152,356.00	67,260,748.00	7,206,787.00	70,844,064.00	78,050,851.00	16.0%
4) Other Local Revenue		8600-8799	8,329,421.00	10,155,753.00	18,485,174.00	6,495,000.00	4,403,935.00	10,898,935.00	-41.0%
5) TOTAL, REVENUES			422,645,727.00	82,903,764.00	505,549,491.00	443,928,862.00	88,399,226.00	532,328,088.00	5.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		175,087,048.00	111,627,068.00	286,714,116.00	177,558,948.00	111,892,638.00	289,451,586.00	1.0%
2) Instruction - Related Services	2000-2999		59,160,792.00	21,211,701.00	80,372,493.00	60,942,321.00	20,373,721.00	81,316,042.00	1.2%
3) Pupil Services	3000-3999		28,993,367.00	10,116,529.00	39,109,896.00	30,382,426.00	9,646,685.00	40,029,111.00	2.4%
4) Ancillary Services	4000-4999		3,715,955.00	1,152,387.00	4,868,342.00	4,016,786.00	137,922.00	4,154,708.00	-14.7%
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		32,848,094.00	7,072,053.00	39,920,147.00	32,694,053.00	12,519,243.00	45,213,296.00	13.3%
8) Plant Services	8000-8999		49,024,106.00	30,244,327.00	79,268,433.00	49,603,516.00	29,912,286.00	79,515,802.00	0.3%
9) Other Outgo	9000-9999	Except 7600-7699	2,646,184.00	1,885,156.00	4,531,340.00	2,850,000.00	1,886,186.00	4,736,186.00	4.5%
10) TOTAL, EXPENDITURES			351,475,546.00	183,309,221.00	534,784,767.00	358,048,050.00	186,368,681.00	544,416,731.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			71,170,181.00	(100,405,457.00)	(29,235,276.00)	85,880,812.00	(97,969,455.00)	(12,088,643.00)	-58.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	10,662,034.00	0.00	10,662,034.00	500,000.00	0.00	500,000.00	-95.3%
b) Transfers Out		7600-7629	8,267,233.00	0.00	8,267,233.00	12,986,165.00	0.00	12,986,165.00	57.1%
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	(97,517,980.00)	97,517,980.00	0.00	(99,486,031.00)	99,486,031.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(95,123,179.00)	97,517,980.00	2,394,801.00	(111,972,196.00)	99,486,031.00	(12,486,165.00)	-621.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,952,998.00)	(2,887,477.00)	(26,840,475.00)	(26,091,384.00)	1,516,576.00	(24,574,808.00)	-8.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	77,561,695.00	21,665,271.00	99,226,966.00	53,608,697.00	18,777,794.00	72,386,491.00	-27.0%
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)			77,561,695.00	21,665,271.00	99,226,966.00	53,608,697.00	18,777,794.00	72,386,491.00	-27.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,561,695.00	21,665,271.00	99,226,966.00	53,608,697.00	18,777,794.00	72,386,491.00	-27.0%
2) Ending Balance, June 30 (E + F1e)			53,608,697.00	18,777,794.00	72,386,491.00	27,517,313.00	20,294,370.00	47,811,683.00	-33.9%
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	0.00	0.00	0.00	104,903.00	0.00	104,903.00	New
Prepaid Items		9713	104,903.00	0.00	104,903.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	18,777,794.00	18,777,794.00	0.00	20,294,370.00	20,294,370.00	8.1%
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	28,916,294.00	0.00	28,916,294.00	2,179,410.00	0.00	2,179,410.00	-92.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	24,437,500.00	0.00	24,437,500.00	25,083,000.00	0.00	25,083,000.00	2.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6019	Student Support and Professional Development Discretionary Block Grant	4,324,418.00	8,268,532.00
6211	Literacy Coaches and Reading Specialists Grant Program	267,323.00	0.00
6332	CA Community Schools Partnership Act - Implementation Grant	156,681.00	2,285,526.00
6547	Special Education Early Intervention Preschool Grant	3,946,325.00	4,355,871.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,533,579.00	0.00
7311	Classified School Employee Professional Development Block Grant	165,826.00	165,826.00
7399	LCFF Equity Multiplier	360,885.00	0.00
9010	Other Restricted Local	7,022,757.00	5,218,615.00
Total, Restricted Balance		18,777,794.00	20,294,370.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	3,253,492.27	3,200,000.00	-1.6%
5) TOTAL, REVENUES			3,253,492.27	3,200,000.00	-1.6%
B. EXPENDITURES					
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	2,888,464.06	2,900,000.00	0.4%
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, 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			2,888,464.06	2,900,000.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			365,028.21	300,000.00	-17.8%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			365,028.21	300,000.00	-17.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,937,668.25	2,312,996.44	19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,937,668.25	2,312,996.44	19.4%
d) Other Restatements		9795	10,299.98	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,947,968.23	2,312,996.44	18.7%
2) Ending Balance, June 30 (E + F1e)			2,312,996.44	2,612,996.44	13.0%
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	2,312,996.44	2,612,996.44	13.0%
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%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,312,996.44		
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			2,312,996.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,312,996.44		
REVENUES					
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	3,253,492.27	3,200,000.00	-1.6%
TOTAL, REVENUES			3,253,492.27	3,200,000.00	-1.6%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent 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%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	2,888,464.06	2,900,000.00	0.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,888,464.06	2,900,000.00	0.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
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 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%
CAPITAL OUTLAY					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
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			2,888,464.06	2,900,000.00	0.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of 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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent 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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	3,253,492.27	3,200,000.00	-1.6%
5) TOTAL, REVENUES			3,253,492.27	3,200,000.00	-1.6%
B. EXPENDITURES (Objects 1000-7999)					
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		2,888,464.06	2,900,000.00	0.4%
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			2,888,464.06	2,900,000.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			365,028.21	300,000.00	-17.8%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			365,028.21	300,000.00	-17.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,937,668.25	2,312,996.44	19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,937,668.25	2,312,996.44	19.4%
d) Other Restatements		9795	10,299.98	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,947,968.23	2,312,996.44	18.7%
2) Ending Balance, June 30 (E + F1e)			2,312,996.44	2,612,996.44	13.0%
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	2,312,996.44	2,612,996.44	13.0%
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	2025-26 Estimated Actuals	2026-27 Budget
8210	Student Activity Funds	2,312,996.44	2,612,996.44
Total, Restricted Balance		2,312,996.44	2,612,996.44

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	4,819,939.00	3,752,650.00	-22.1%
4) Other Local Revenue		8600-8799	282,000.00	347,510.00	23.2%
5) TOTAL, REVENUES			5,101,939.00	4,100,160.00	-19.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	177,059.00	180,580.00	2.0%
2) Classified Salaries		2000-2999	1,733,728.00	1,732,715.00	-0.1%
3) Employee Benefits		3000-3999	1,328,917.00	1,300,612.00	-2.1%
4) Books and Supplies		4000-4999	850,094.00	557,291.00	-34.4%
5) Services and Other Operating Expenditures		5000-5999	188,258.00	194,570.00	3.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	274,221.00	400,233.00	46.0%
9) TOTAL, EXPENDITURES			4,552,277.00	4,366,001.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			549,662.00	(265,841.00)	-148.4%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			549,662.00	(265,841.00)	-148.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,816,779.00	3,366,441.00	19.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,816,779.00	3,366,441.00	19.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,816,779.00	3,366,441.00	19.5%
2) Ending Balance, June 30 (E + F1e)			3,366,441.00	3,100,600.00	-7.9%
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	3,366,441.00	3,100,600.00	-7.9%
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%
G. ASSETS					
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	2025-26 Estimated Actuals	2026-27 Budget	Percent 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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
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%
OTHER STATE REVENUE					
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	3,752,531.00	3,100,000.00	-17.4%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,067,408.00	652,650.00	-38.9%
TOTAL, OTHER STATE REVENUE			4,819,939.00	3,752,650.00	-22.1%
OTHER LOCAL REVENUE					
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	82,000.00	147,510.00	79.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			282,000.00	347,510.00	23.2%
TOTAL, REVENUES			5,101,939.00	4,100,160.00	-19.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	68,050.00	71,559.00	5.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	109,009.00	109,021.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			177,059.00	180,580.00	2.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	112,983.00	145,376.00	28.7%
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	151,938.00	146,565.00	-3.5%
Other Classified Salaries		2900	1,468,807.00	1,440,774.00	-1.9%
TOTAL, CLASSIFIED SALARIES			1,733,728.00	1,732,715.00	-0.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	45,832.00	33,524.00	-26.9%
PERS		3201-3202	437,413.00	431,755.00	-1.3%
OASDI/Medicare/Alternative		3301-3302	127,702.00	127,645.00	0.0%
Health and Welfare Benefits		3401-3402	663,299.00	648,358.00	-2.3%
Unemployment Insurance		3501-3502	941.00	912.00	-3.1%
Workers' Compensation		3601-3602	15,610.00	21,158.00	35.5%
OPEB, Allocated		3701-3702	38,120.00	37,260.00	-2.3%
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			1,328,917.00	1,300,612.00	-2.1%
BOOKS AND SUPPLIES					
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	642,992.00	393,062.00	-38.9%
Noncapitalized Equipment		4400	207,102.00	164,229.00	-20.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			850,094.00	557,291.00	-34.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,963.00	10,877.00	9.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	36,476.00	36,476.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,500.00	2,700.00	8.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,700.00	6,200.00	8.8%
Professional/Consulting Services and Operating Expenditures		5800	133,300.00	138,000.00	3.5%
Communications		5900	319.00	317.00	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			188,258.00	194,570.00	3.4%
CAPITAL OUTLAY					
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	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	274,221.00	400,233.00	46.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			274,221.00	400,233.00	46.0%
TOTAL, EXPENDITURES			4,552,277.00	4,366,001.00	-4.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	4,819,939.00	3,752,650.00	-22.1%
4) Other Local Revenue		8600-8799	282,000.00	347,510.00	23.2%
5) TOTAL, REVENUES			5,101,939.00	4,100,160.00	-19.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,586,024.00	3,194,683.00	-10.9%
2) Instruction - Related Services	2000-2999		655,556.00	734,609.00	12.1%
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		274,221.00	400,233.00	46.0%
8) Plant Services	8000-8999		36,476.00	36,476.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,552,277.00	4,366,001.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			549,662.00	(265,841.00)	-148.4%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			549,662.00	(265,841.00)	-148.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,816,779.00	3,366,441.00	19.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,816,779.00	3,366,441.00	19.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,816,779.00	3,366,441.00	19.5%
2) Ending Balance, June 30 (E + F1e)			3,366,441.00	3,100,600.00	-7.9%
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	3,366,441.00	3,100,600.00	-7.9%
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	2025-26 Estimated Actuals	2026-27 Budget
6130	Early Education: Center-Based Reserve Account	1,390,423.00	1,590,423.00
7810	Other Restricted State	1,721,965.00	1,281,124.00
9010	Other Restricted Local	254,053.00	229,053.00
Total, Restricted Balance		3,366,441.00	3,100,600.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,023,964.00	5,932,647.00	-1.5%
3) Other State Revenue		8300-8599	5,925,054.00	5,940,459.00	0.3%
4) Other Local Revenue		8600-8799	130,000.00	45,000.00	-65.4%
5) TOTAL, REVENUES			12,079,018.00	11,918,106.00	-1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,257,571.00	5,221,866.00	-0.7%
3) Employee Benefits		3000-3999	2,600,329.00	2,706,612.00	4.1%
4) Books and Supplies		4000-4999	6,448,581.00	6,377,396.00	-1.1%
5) Services and Other Operating Expenditures		5000-5999	(185,245.00)	(100,297.00)	-45.9%
6) Capital Outlay		6000-6999	300,000.00	200,000.00	-33.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	407,015.00	498,694.00	22.5%
9) TOTAL, EXPENDITURES			14,828,251.00	14,904,271.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,749,233.00)	(2,986,165.00)	8.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,767,233.00	2,986,165.00	7.9%
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			2,767,233.00	2,986,165.00	7.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	216,218.00	234,218.00	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			216,218.00	234,218.00	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			216,218.00	234,218.00	8.3%
2) Ending Balance, June 30 (E + F1e)			234,218.00	234,218.00	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	234,218.00	234,218.00	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%
G. ASSETS					
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	2025-26 Estimated Actuals	2026-27 Budget	Percent 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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,023,964.00	5,932,647.00	-1.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,023,964.00	5,932,647.00	-1.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,925,054.00	5,940,459.00	0.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,925,054.00	5,940,459.00	0.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	100,000.00	20,000.00	-80.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,000.00	25,000.00	-16.7%
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			130,000.00	45,000.00	-65.4%
TOTAL, REVENUES			12,079,018.00	11,918,106.00	-1.3%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,914,943.00	2,644,552.00	-9.3%
Classified Supervisors' and Administrators' Salaries		2300	2,211,370.00	2,439,769.00	10.3%
Clerical, Technical and Office Salaries		2400	131,258.00	137,545.00	4.8%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			5,257,571.00	5,221,866.00	-0.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,061,966.00	1,003,786.00	-5.5%
OASDI/Medicare/Alternative		3301-3302	338,273.00	333,779.00	-1.3%
Health and Welfare Benefits		3401-3402	1,086,061.00	1,206,988.00	11.1%
Unemployment Insurance		3501-3502	2,628.00	2,610.00	-0.7%
Workers' Compensation		3601-3602	43,172.00	42,822.00	-0.8%
OPEB, Allocated		3701-3702	68,229.00	116,627.00	70.9%
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			2,600,329.00	2,706,612.00	4.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	45,000.00	45,000.00	0.0%
Noncapitalized Equipment		4400	25,000.00	110,000.00	340.0%
Food		4700	6,378,581.00	6,222,396.00	-2.4%
TOTAL, BOOKS AND SUPPLIES			6,448,581.00	6,377,396.00	-1.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,750.00	14,500.00	5.5%
Dues and Memberships		5300	1,700.00	1,825.00	7.4%
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	90,000.00	100,000.00	11.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(335,395.00)	(255,772.00)	-23.7%
Professional/Consulting Services and Operating Expenditures		5800	40,000.00	35,450.00	-11.4%
Communications		5900	4,700.00	3,700.00	-21.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(185,245.00)	(100,297.00)	-45.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	300,000.00	200,000.00	-33.3%
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			300,000.00	200,000.00	-33.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	407,015.00	498,694.00	22.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			407,015.00	498,694.00	22.5%
TOTAL, EXPENDITURES			14,828,251.00	14,904,271.00	0.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,767,233.00	2,986,165.00	7.9%
(a) TOTAL, INTERFUND TRANSFERS IN			2,767,233.00	2,986,165.00	7.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent 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%
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)			2,767,233.00	2,986,165.00	7.9%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,023,964.00	5,932,647.00	-1.5%
3) Other State Revenue		8300-8599	5,925,054.00	5,940,459.00	0.3%
4) Other Local Revenue		8600-8799	130,000.00	45,000.00	-65.4%
5) TOTAL, REVENUES			12,079,018.00	11,918,106.00	-1.3%
B. EXPENDITURES (Objects 1000-7999)					
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		14,421,236.00	14,405,577.00	-0.1%
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		407,015.00	498,694.00	22.5%
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			14,828,251.00	14,904,271.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,749,233.00)	(2,986,165.00)	8.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,767,233.00	2,986,165.00	7.9%
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			2,767,233.00	2,986,165.00	7.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	216,218.00	234,218.00	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			216,218.00	234,218.00	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			216,218.00	234,218.00	8.3%
2) Ending Balance, June 30 (E + F1e)			234,218.00	234,218.00	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	234,218.00	234,218.00	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	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	234,218.00	234,218.00
Total, Restricted Balance		234,218.00	234,218.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	1,250,000.00	1,250,000.00	0.0%
5) TOTAL, REVENUES			1,250,000.00	1,250,000.00	0.0%
B. EXPENDITURES					
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, 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,250,000.00	1,250,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,500,000.00	500,000.00	-95.2%
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)	(500,000.00)	-95.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,250,000.00)	750,000.00	-108.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,883,038.00	22,633,038.00	-29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,883,038.00	22,633,038.00	-29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,883,038.00	22,633,038.00	-29.0%
2) Ending Balance, June 30 (E + F1e)			22,633,038.00	23,383,038.00	3.3%
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	22,633,038.00	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	23,383,038.00	New
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
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	2025-26 Estimated Actuals	2026-27 Budget	Percent 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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,250,000.00	1,250,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,250,000.00	1,250,000.00	0.0%
TOTAL, REVENUES			1,250,000.00	1,250,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	10,500,000.00	500,000.00	-95.2%
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	500,000.00	-95.2%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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)	(500,000.00)	-95.2%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	1,250,000.00	1,250,000.00	0.0%
5) TOTAL, REVENUES			1,250,000.00	1,250,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,250,000.00	1,250,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,500,000.00	500,000.00	-95.2%
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)	(500,000.00)	-95.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,250,000.00)	750,000.00	-108.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,883,038.00	22,633,038.00	-29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,883,038.00	22,633,038.00	-29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,883,038.00	22,633,038.00	-29.0%
2) Ending Balance, June 30 (E + F1e)			22,633,038.00	23,383,038.00	3.3%
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	22,633,038.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	23,383,038.00	New
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	6,300.00	0.00	-100.0%
5) TOTAL, REVENUES			6,300.00	0.00	-100.0%
B. EXPENDITURES					
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, 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,300.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	162,034.00	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			(162,034.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(155,734.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	155,734.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			155,734.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			155,734.00	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%
G. ASSETS					
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	2025-26 Estimated Actuals	2026-27 Budget	Percent 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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	6,300.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,300.00	0.00	-100.0%
TOTAL, REVENUES			6,300.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	162,034.00	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			162,034.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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)			(162,034.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	6,300.00	0.00	-100.0%
5) TOTAL, REVENUES			6,300.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,300.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	162,034.00	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			(162,034.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(155,734.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	155,734.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			155,734.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			155,734.00	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%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	30,000.00	0.00	-100.0%
5) TOTAL, REVENUES			30,000.00	0.00	-100.0%
B. EXPENDITURES					
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	900.00	0.00	-100.0%
6) Capital Outlay		6000-6999	71,426.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 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			72,326.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(42,326.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(42,326.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,326.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,326.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,326.00	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%
G. ASSETS					
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	2025-26 Estimated Actuals	2026-27 Budget	Percent 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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
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%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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	30,000.00	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			30,000.00	0.00	-100.0%
TOTAL, REVENUES			30,000.00	0.00	-100.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
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%
SERVICES AND OTHER OPERATING EXPENDITURES					
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	900.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			900.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	71,426.00	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			71,426.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			72,326.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	30,000.00	0.00	-100.0%
5) TOTAL, REVENUES			30,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
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		72,326.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			72,326.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(42,326.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(42,326.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,326.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,326.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,326.00	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%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	2,095,000.00	1,550,000.00	-26.0%
5) TOTAL, REVENUES			2,095,000.00	1,550,000.00	-26.0%
B. EXPENDITURES					
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	2,927,836.00	1,500,000.00	-48.8%
5) Services and Other Operating Expenditures		5000-5999	116,177.00	50,000.00	-57.0%
6) Capital Outlay		6000-6999	125,778.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 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			3,169,791.00	1,550,000.00	-51.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,074,791.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,074,791.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,405,763.00	1,330,972.00	-44.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,405,763.00	1,330,972.00	-44.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,405,763.00	1,330,972.00	-44.7%
2) Ending Balance, June 30 (E + F1e)			1,330,972.00	1,330,972.00	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	1,330,972.00	1,330,972.00	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%
G. ASSETS					
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	2025-26 Estimated Actuals	2026-27 Budget	Percent 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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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	95,000.00	50,000.00	-47.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,000,000.00	1,500,000.00	-25.0%
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			2,095,000.00	1,550,000.00	-26.0%
TOTAL, REVENUES			2,095,000.00	1,550,000.00	-26.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
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	598,245.00	500,000.00	-16.4%
Noncapitalized Equipment		4400	2,329,591.00	1,000,000.00	-57.1%
TOTAL, BOOKS AND SUPPLIES			2,927,836.00	1,500,000.00	-48.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
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	115,477.00	49,500.00	-57.1%
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	700.00	500.00	-28.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			116,177.00	50,000.00	-57.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	91,965.00	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	33,813.00	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			125,778.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			3,169,791.00	1,550,000.00	-51.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
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%
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	2,095,000.00	1,550,000.00	-26.0%
5) TOTAL, REVENUES			2,095,000.00	1,550,000.00	-26.0%
B. EXPENDITURES (Objects 1000-7999)					
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		3,169,091.00	1,549,500.00	-51.1%
9) Other Outgo	9000-9999	Except 7600-7699	700.00	500.00	-28.6%
10) TOTAL, EXPENDITURES			3,169,791.00	1,550,000.00	-51.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,074,791.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,074,791.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,405,763.00	1,330,972.00	-44.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,405,763.00	1,330,972.00	-44.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,405,763.00	1,330,972.00	-44.7%
2) Ending Balance, June 30 (E + F1e)			1,330,972.00	1,330,972.00	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	1,330,972.00	1,330,972.00	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	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	1,330,972.00	1,330,972.00
Total, Restricted Balance		1,330,972.00	1,330,972.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	896,006.00	1,000,000.00	11.6%
4) Other Local Revenue		8600-8799	45,000.00	50,000.00	11.1%
5) TOTAL, REVENUES			941,006.00	1,050,000.00	11.6%
B. EXPENDITURES					
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, 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			941,006.00	1,050,000.00	11.6%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			941,006.00	1,050,000.00	11.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	638,870.00	1,579,876.00	147.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			638,870.00	1,579,876.00	147.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			638,870.00	1,579,876.00	147.3%
2) Ending Balance, June 30 (E + F1e)			1,579,876.00	2,629,876.00	66.5%
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	1,579,876.00	2,629,876.00	66.5%
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%
G. ASSETS					
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	2025-26 Estimated Actuals	2026-27 Budget	Percent 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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	896,006.00	1,000,000.00	11.6%
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			896,006.00	1,000,000.00	11.6%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	45,000.00	50,000.00	11.1%
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			45,000.00	50,000.00	11.1%
TOTAL, REVENUES			941,006.00	1,050,000.00	11.6%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
CAPITAL OUTLAY					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	896,006.00	1,000,000.00	11.6%
4) Other Local Revenue		8600-8799	45,000.00	50,000.00	11.1%
5) TOTAL, REVENUES			941,006.00	1,050,000.00	11.6%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			941,006.00	1,050,000.00	11.6%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			941,006.00	1,050,000.00	11.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	638,870.00	1,579,876.00	147.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			638,870.00	1,579,876.00	147.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			638,870.00	1,579,876.00	147.3%
2) Ending Balance, June 30 (E + F1e)			1,579,876.00	2,629,876.00	66.5%
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	1,579,876.00	2,629,876.00	66.5%
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	2025-26 Estimated Actuals	2026-27 Budget
7710	State School Facilities Projects	1,579,876.00	2,629,876.00
Total, Restricted Balance		1,579,876.00	2,629,876.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	950,000.00	50,000.00	-94.7%
5) TOTAL, REVENUES			950,000.00	50,000.00	-94.7%
B. EXPENDITURES					
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	372,196.00	83,044.00	-77.7%
5) Services and Other Operating Expenditures		5000-5999	1,077,171.00	505,825.00	-53.0%
6) Capital Outlay		6000-6999	63,700,632.00	5,044,184.00	-92.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 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			65,149,999.00	5,633,053.00	-91.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(64,199,999.00)	(5,583,053.00)	-91.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000,000.00	5,000,000.00	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			5,000,000.00	5,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(59,199,999.00)	(583,053.00)	-99.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	62,049,612.00	2,849,613.00	-95.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,049,612.00	2,849,613.00	-95.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,049,612.00	2,849,613.00	-95.4%
2) Ending Balance, June 30 (E + F1e)			2,849,613.00	2,266,560.00	-20.5%
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	2,849,613.00	2,266,560.00	-20.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
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	2025-26 Estimated Actuals	2026-27 Budget	Percent 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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
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%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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	950,000.00	50,000.00	-94.7%
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			950,000.00	50,000.00	-94.7%
TOTAL, REVENUES			950,000.00	50,000.00	-94.7%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	162,699.00	6,413.00	-96.1%
Noncapitalized Equipment		4400	209,497.00	76,631.00	-63.4%
TOTAL, BOOKS AND SUPPLIES			372,196.00	83,044.00	-77.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
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	1,054,151.00	424,506.00	-59.7%
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	23,020.00	81,319.00	253.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,077,171.00	505,825.00	-53.0%
CAPITAL OUTLAY					
Land		6100	59,638.00	12,322.00	-79.3%
Land Improvements		6170	0.00	100.00	New
Buildings and Improvements of Buildings		6200	63,261,705.00	5,031,762.00	-92.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	379,289.00	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			63,700,632.00	5,044,184.00	-92.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			65,149,999.00	5,633,053.00	-91.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,000,000.00	5,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,000,000.00	5,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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)			5,000,000.00	5,000,000.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	950,000.00	50,000.00	-94.7%
5) TOTAL, REVENUES			950,000.00	50,000.00	-94.7%
B. EXPENDITURES (Objects 1000-7999)					
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		65,141,499.00	5,628,053.00	-91.4%
9) Other Outgo	9000-9999	Except 7600-7699	8,500.00	5,000.00	-41.2%
10) TOTAL, EXPENDITURES			65,149,999.00	5,633,053.00	-91.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(64,199,999.00)	(5,583,053.00)	-91.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000,000.00	5,000,000.00	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			5,000,000.00	5,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(59,199,999.00)	(583,053.00)	-99.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	62,049,612.00	2,849,613.00	-95.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,049,612.00	2,849,613.00	-95.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,049,612.00	2,849,613.00	-95.4%
2) Ending Balance, June 30 (E + F1e)			2,849,613.00	2,266,560.00	-20.5%
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	2,849,613.00	2,266,560.00	-20.5%
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	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	18,307,632.00	27,079,204.00	47.9%
5) TOTAL, REVENUES			18,307,632.00	27,079,204.00	47.9%
B. EXPENDITURES					
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, 7400-7499	17,653,456.00	23,111,166.00	30.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,653,456.00	23,111,166.00	30.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			654,176.00	3,968,038.00	506.6%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			654,176.00	3,968,038.00	506.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,910,325.00	17,564,501.00	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,910,325.00	17,564,501.00	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,910,325.00	17,564,501.00	3.9%
2) Ending Balance, June 30 (E + F1e)			17,564,501.00	21,532,539.00	22.6%
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	17,564,501.00	21,532,539.00	22.6%
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%
G. ASSETS					
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	2025-26 Estimated Actuals	2026-27 Budget	Percent 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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	17,888,195.00	26,659,767.00	49.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	382,733.00	382,733.00	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	36,704.00	36,704.00	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			18,307,632.00	27,079,204.00	47.9%
TOTAL, REVENUES			18,307,632.00	27,079,204.00	47.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	10,206,195.00	15,663,905.00	53.5%
Bond Interest and Other Service Charges		7434	7,447,261.00	7,447,261.00	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)			17,653,456.00	23,111,166.00	30.9%
TOTAL, EXPENDITURES			17,653,456.00	23,111,166.00	30.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
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%
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	18,307,632.00	27,079,204.00	47.9%
5) TOTAL, REVENUES			18,307,632.00	27,079,204.00	47.9%
B. EXPENDITURES (Objects 1000-7999)					
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	17,653,456.00	23,111,166.00	30.9%
10) TOTAL, EXPENDITURES			17,653,456.00	23,111,166.00	30.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			654,176.00	3,968,038.00	506.6%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			654,176.00	3,968,038.00	506.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,910,325.00	17,564,501.00	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,910,325.00	17,564,501.00	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,910,325.00	17,564,501.00	3.9%
2) Ending Balance, June 30 (E + F1e)			17,564,501.00	21,532,539.00	22.6%
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	17,564,501.00	21,532,539.00	22.6%
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%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	17,564,501.00	21,532,539.00
Total, Restricted Balance		17,564,501.00	21,532,539.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	2,976,825.00	2,921,500.00	-1.9%
5) TOTAL, REVENUES			2,976,825.00	2,921,500.00	-1.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	127,706.00	125,202.00	-2.0%
3) Employee Benefits		3000-3999	69,022.00	68,656.00	-0.5%
4) Books and Supplies		4000-4999	1,000.00	500.00	-50.0%
5) Services and Other Operating Expenses		5000-5999	3,635,187.00	7,730,207.00	112.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 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			3,832,915.00	7,924,565.00	106.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(856,090.00)	(5,003,065.00)	484.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	5,000,000.00	900.0%
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			500,000.00	5,000,000.00	900.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(356,090.00)	(3,065.00)	-99.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	683,146.00	327,056.00	-52.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			683,146.00	327,056.00	-52.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			683,146.00	327,056.00	-52.1%
2) Ending Net Position, June 30 (E + F1e)			327,056.00	323,991.00	-0.9%
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	327,056.00	323,991.00	-0.9%
G. ASSETS					
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	2025-26 Estimated Actuals	2026-27 Budget	Percent 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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	456,825.00	251,500.00	-44.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	2,520,000.00	2,670,000.00	6.0%
All Other Fees and Contracts		8689	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			2,976,825.00	2,921,500.00	-1.9%
TOTAL, REVENUES			2,976,825.00	2,921,500.00	-1.9%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	127,706.00	125,202.00	-2.0%
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			127,706.00	125,202.00	-2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	33,898.00	33,053.00	-2.5%
OASDI/Medicare/Alternative		3301-3302	9,515.00	9,578.00	0.7%
Health and Welfare Benefits		3401-3402	23,178.00	23,178.00	0.0%
Unemployment Insurance		3501-3502	62.00	63.00	1.6%
Workers' Compensation		3601-3602	1,037.00	1,452.00	40.0%
OPEB, Allocated		3701-3702	1,332.00	1,332.00	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			69,022.00	68,656.00	-0.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,000.00	500.00	-50.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,000.00	500.00	-50.0%
SERVICES AND OTHER OPERATING EXPENSES					
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		5400-5499	298,272.00	5,215,142.00	1,648.5%
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	400.00	400.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	3,336,515.00	2,514,665.00	-24.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,635,187.00	7,730,207.00	112.6%
DEPRECIATION AND AMORTIZATION					
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			3,832,915.00	7,924,565.00	106.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	500,000.00	5,000,000.00	900.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	5,000,000.00	900.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(a - b + c - d + e)			500,000.00	5,000,000.00	900.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	2,976,825.00	2,921,500.00	-1.9%
5) TOTAL, REVENUES			2,976,825.00	2,921,500.00	-1.9%
B. EXPENSES (Objects 1000-7999)					
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		3,832,915.00	7,924,565.00	106.8%
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			3,832,915.00	7,924,565.00	106.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(856,090.00)	(5,003,065.00)	484.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	5,000,000.00	900.0%
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			500,000.00	5,000,000.00	900.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(356,090.00)	(3,065.00)	-99.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	683,146.00	327,056.00	-52.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			683,146.00	327,056.00	-52.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			683,146.00	327,056.00	-52.1%
2) Ending Net Position, June 30 (E + F1e)			327,056.00	323,991.00	-0.9%
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	327,056.00	323,991.00	-0.9%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	658,000.00	415,000.00	-36.9%
5) TOTAL, REVENUES			658,000.00	415,000.00	-36.9%
B. EXPENSES					
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, 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			658,000.00	415,000.00	-36.9%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			658,000.00	415,000.00	-36.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	18,269,999.00	18,927,999.00	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,269,999.00	18,927,999.00	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			18,269,999.00	18,927,999.00	3.6%
2) Ending Net Position, June 30 (E + F1e)			18,927,999.00	19,342,999.00	2.2%
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	18,927,999.00	19,342,999.00	2.2%
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	415,000.00	415,000.00	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	243,000.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			658,000.00	415,000.00	-36.9%
TOTAL, REVENUES			658,000.00	415,000.00	-36.9%
SERVICES AND OTHER OPERATING EXPENSES					
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%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	658,000.00	415,000.00	-36.9%
5) TOTAL, REVENUES			658,000.00	415,000.00	-36.9%
B. EXPENSES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			658,000.00	415,000.00	-36.9%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			658,000.00	415,000.00	-36.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	18,269,999.00	18,927,999.00	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,269,999.00	18,927,999.00	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			18,269,999.00	18,927,999.00	3.6%
2) Ending Net Position, June 30 (E + F1e)			18,927,999.00	19,342,999.00	2.2%
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	18,927,999.00	19,342,999.00	2.2%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA 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)	16,390.67	16,288.12	16,618.58	16,366.77	16,419.06	16,568.36
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA 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)						
3. Total Basic Aid Open Enrollment Regular ADA 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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	16,390.67	16,288.12	16,618.58	16,366.77	16,419.06	16,568.36
5. District Funded County Program ADA						
a. County Community Schools	33.63	33.63	33.63	33.63	33.63	33.63
b. Special Education-Special Day Class	12.38	12.38	12.38	12.38	12.38	12.38
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	1.21	1.21	1.21	1.21	1.21	1.21
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]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	47.22	47.22	47.22	47.22	47.22	47.22
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	16,437.89	16,335.34	16,665.80	16,413.99	16,466.28	16,615.58
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
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)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
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]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
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.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
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)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
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)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
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		55,752,072.00			55,752,072.00
Total capital assets not being depreciated	77,301,034.85	0.00	77,301,034.85	0.00	0.00	77,301,034.85
Capital assets being depreciated:						
Land Improvements	107,850,878.75		107,850,878.75			107,850,878.75
Buildings	494,088,082.27		494,088,082.27			494,088,082.27
Equipment	94,848,661.32		94,848,661.32			94,848,661.32
Total capital assets being depreciated	696,787,622.34	0.00	696,787,622.34	0.00	0.00	696,787,622.34
Accumulated Depreciation for:						
Land Improvements	(49,976,814.23)		(49,976,814.23)			(49,976,814.23)
Buildings	(341,546,382.19)		(341,546,382.19)			(341,546,382.19)
Equipment	(22,710,756.09)		(22,710,756.09)			(22,710,756.09)
Total accumulated depreciation	(414,233,952.51)	0.00	(414,233,952.51)	0.00	0.00	(414,233,952.51)
Total capital assets being depreciated, net excluding lease and subscription assets	282,553,669.83	0.00	282,553,669.83	0.00	0.00	282,553,669.83
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	359,854,704.68	0.00	359,854,704.68	0.00	0.00	359,854,704.68
Business-Type Activities:						
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			86,826,692.39	73,164,644.01	134,623,364.35	94,805,424.55	100,111,764.69	90,976,222.03	137,297,518.72	97,704,291.42
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		1,081,167.75	(307,210.71)	1,537,625.82	696,561.13	696,561.13	1,537,625.82	696,561.13	702,573.56
Property Taxes	8020-8079		7,002,697.78	0.00	6,155,278.53	0.00	70,867,006.33	138,489,489.26	19,506,078.38	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	(118,906.00)	(296,328.20)	0.00	0.00	0.00
Federal Revenue	8100-8299		344,917.26	0.00	784,002.36	57,984.55	136,372.12	1,181,961.61	119,728.40	0.00
Other State Revenue	8300-8599		7,652,539.10	(2,743,296.76)	5,111,596.71	7,574,995.70	5,381,378.65	4,641,202.63	3,336,165.64	7,342,994.74
Other Local Revenue	8600-8799		120,306.43	324,965.56	1,432,891.37	1,031,537.37	463,432.29	404,923.23	1,139,233.97	837,850.75
Interfund Transfers In	8900-8929		0.00	0.00	468,944.88	398,603.14	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	94,042,526.40	0.00	0.00	(30,000,000.00)	(40,000,000.00)	0.00	0.00
TOTAL RECEIPTS			16,201,628.32	91,316,984.49	15,490,339.67	9,640,775.89	47,248,422.32	106,255,202.55	24,797,767.52	8,883,419.05
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,999,685.00	16,403,699.03	17,087,085.72	17,357,663.47	17,273,091.67	218,587.58	34,072,812.33	17,690,282.35
Classified Salaries	2000-2999		(576,741.22)	4,446,809.62	4,637,180.35	7,043,636.53	7,373,906.77	7,342,101.64	7,163,990.70	8,205,200.53
Employee Benefits	3000-3999		5,764,061.86	2,274,297.23	10,476,815.17	11,335,685.15	15,824,872.88	10,804,564.89	15,334,718.30	2,560,126.82
Books and Supplies	4000-4999		130,863.41	2,954,947.41	1,923,573.11	1,506,318.64	1,329,160.30	1,383,853.52	2,220,024.41	542,444.14
Services	5000-5999		(1,224,075.97)	9,613,432.91	7,222,599.39	4,266,606.80	3,930,366.67	4,522,829.57	5,658,190.76	5,565,442.86
Capital Outlay	6000-6999		(1,053,260.40)	638,573.95	1,004,705.44	44,764.28	156,326.20	983,434.22	296,610.98	729,471.10
Other Outgo	7000-7499		50,253.78	167,904.53	184,645.49	(79,923.16)	671,676.81	521,204.10	448,962.13	139,458.98
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	15,707,994.44	0.00	0.00

Description	Object	Beginning Balances (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			5,090,786.46	36,499,664.68	42,536,604.67	41,474,751.71	46,559,401.30	41,484,569.96	65,195,309.61	35,432,426.78
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		(1,885,495.33)	(296,816.96)	(3,643,711.85)	5,309,715.95	1,825,379.72	402,378.90	978,646.73	(2,002,248.83)
Accounts Receivable	9200-9299		970,710.65	10,170,495.39	804,131.73	521,809.13	1,497,359.85	373,441.30	703,017.10	(32,775.35)
Due From Other Funds	9310		(80.95)	0.00	846,444.79	1,314,021.62	(964,021.62)	(765,083.78)	(1,399,431.10)	1,946,875.44
Stores	9320		8,811.94	9,936.16	8,566.74	32,317.15	(34,113.94)	6,000.15	(2,378.31)	1,567.80
Prepaid Expenditures	9330		0.00	0.00	0.00	1,388.00	0.00	103,514.68	202,587.29	(4,000.00)
Other Current Assets	9340		(529,410.82)	(79,992.37)	(151,680.45)	(276,221.52)	(807.28)	4,148.05	3,305.27	(6,226.54)
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	(1,435,464.51)	9,803,622.22	(2,136,249.04)	6,903,030.33	2,323,796.73	124,399.30	485,746.98	(96,807.48)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		22,927,843.61	3,162,221.69	1,052,161.01	(18,901.77)	(222,345.45)	788,740.00	(381,250.61)	(676,822.75)
Due To Other Funds	9610		(1,273,401.60)	0.00	9,583,264.75	(30,218,383.86)	12,370,705.86	17,784,995.20	62,682.80	(143,165.84)
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		1,682,983.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	23,337,425.73	3,162,221.69	10,635,425.76	(30,237,285.63)	12,148,360.41	18,573,735.20	(318,567.81)	(819,988.59)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(24,772,890.24)	6,641,400.53	(12,771,674.80)	37,140,315.96	(9,824,563.68)	(18,449,335.90)	804,314.79	723,181.11
E. NET INCREASE/DECREASE (B - C + D)			(13,662,048.38)	61,458,720.34	(39,817,939.80)	5,306,340.14	(9,135,542.66)	46,321,296.69	(39,593,227.30)	(25,825,826.62)
F. ENDING CASH (A + E)			73,164,644.01	134,623,364.35	94,805,424.55	100,111,764.69	90,976,222.03	137,297,518.72	97,704,291.42	71,878,464.80
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		71,878,464.80	57,985,336.26	124,581,914.50	93,665,715.21				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	1,550,521.46	736,443.53	736,443.53	1,283,523.83	0.00		10,948,397.98	10,948,398.00
Property Taxes	8020-8079	28,793,814.59	129,995,346.53	15,529,819.01	4,379,242.60			420,718,773.01	420,718,773.00
Miscellaneous Funds	8080-8099	(539,109.00)	(247,702.00)	(92,033.00)	(146,017.80)			(1,440,096.00)	(1,440,096.00)
Federal Revenue	8100-8299	1,187,496.51	504,807.62	53,417.33	8,780,539.25			13,151,227.01	13,151,227.00
Other State Revenue	8300-8599	5,681,591.04	3,722,860.70	3,633,881.19	26,714,941.67			78,050,851.01	78,050,851.00
Other Local Revenue	8600-8799	610,495.46	2,097,781.17	764,831.27	1,670,686.13			10,898,935.00	10,898,935.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	(367,548.02)			500,000.00	500,000.00
All Other Financing Sources	8930-8979	0.00	(24,042,526.40)	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		37,284,810.06	112,767,011.15	20,626,359.33	42,315,367.66	0.00	0.00	532,828,088.01	532,828,088.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	17,918,602.46	22,797,567.62	17,871,308.66	19,818,963.12	0.00		200,509,349.01	200,509,349.00
Classified Salaries	2000-2999	7,530,400.94	7,618,939.22	7,528,234.17	16,821,642.75			85,135,302.00	85,135,302.00
Employee Benefits	3000-3999	17,208,959.17	12,072,733.58	11,926,216.48	37,139,998.46			152,723,049.99	152,723,050.00
Books and Supplies	4000-4999	961,634.64	882,869.21	745,105.27	8,856,245.93			23,437,039.99	23,437,040.00
Services	5000-5999	5,964,119.61	4,576,772.56	3,980,466.75	19,343,526.08			73,420,277.99	73,420,278.00
Capital Outlay	6000-6999	556,042.16	140,156.06	182,570.08	1,675,058.94			5,354,453.01	5,354,453.00
Other Outgo	7000-7499	495,971.28	478,366.55	306,872.72	451,865.81			3,837,259.02	3,837,259.00
Interfund Transfers Out	7600-7629	0.00	0.00	7,853,997.22	(10,575,826.66)			12,986,165.00	12,986,165.00
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		50,635,730.26	48,567,404.80	50,394,771.35	93,531,474.43	0.00	0.00	557,402,896.01	557,402,896.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	1,039,101.52	2,688,833.40	(59,831.57)	(1,807,002.77)			2,548,948.91	
Accounts Receivable	9200-9299	61,512.42	(281,166.07)	159,273.15	(12,593,124.22)			2,354,685.08	
Due From Other Funds	9310	(595,028.58)	198,604.92	(1,501,663.56)	(782,369.54)			(1,701,732.36)	
Stores	9320	(18,414.68)	18,409.63	26,919.08	(65,576.22)			(7,954.50)	
Prepaid Expenditures	9330	(1,500.00)	(18,272.50)	(28,540.25)	(253,900.97)			1,276.25	
Other Current Assets	9340	(7,641.27)	(13,629.13)	(6,814.26)	1,110,398.86			45,428.54	
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		478,029.41	2,592,780.25	(1,410,657.41)	(14,391,574.86)	0.00	0.00	3,240,651.92	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	1,124,782.40	92,127.87	(252,860.14)	(29,775,851.28)			(2,180,155.42)	
Due To Other Funds	9610	8,755.35	134,410.49	0.00	(9,749,030.15)			(1,439,167.00)	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	(113,300.00)	(30,730.00)	(10,010.00)	(717,621.72)			811,322.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		1,020,237.75	195,808.36	(262,870.14)	(40,242,503.15)	0.00	0.00	(2,808,000.42)	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(542,208.34)	2,396,971.89	(1,147,787.27)	25,850,928.29	0.00	0.00	6,048,652.34	
E. NET INCREASE/DECREASE (B - C + D)		(13,893,128.54)	66,596,578.24	(30,916,199.29)	(25,365,178.48)	0.00	0.00	(18,526,155.66)	(24,574,808.00)
F. ENDING CASH (A + E)		57,985,336.26	124,581,914.50	93,665,715.21	68,300,536.73				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								68,300,536.73	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			68,300,536.73	54,749,224.74	132,053,850.77	92,320,007.57	97,286,119.68	81,430,250.83	147,443,810.88	108,340,271.11
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		1,078,987.82	(306,591.29)	1,534,525.54	695,156.67	695,156.67	1,534,525.54	695,156.67	701,156.97
Property Taxes	8020-8079		7,352,832.68	0.00	6,463,042.46	0.00	74,410,356.71	145,413,963.83	20,481,382.31	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	(118,906.00)	(296,328.20)	0.00	0.00	0.00
Federal Revenue	8100-8299		327,918.20	0.00	745,363.23	55,126.81	129,651.10	1,123,709.28	113,827.65	0.00
Other State Revenue	8300-8599		7,702,730.88	(2,761,289.61)	5,145,122.85	7,624,678.88	5,416,674.25	4,671,643.54	3,358,047.02	7,391,156.26
Other Local Revenue	8600-8799		101,985.23	275,477.26	1,214,679.47	874,446.79	392,857.20	343,258.36	965,742.52	710,256.29
Interfund Transfers In	8900-8929		0.00	0.00	468,944.88	398,603.14	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	110,000,000.00	0.00	0.00	(40,000,000.00)	(40,000,000.00)	0.00	0.00
TOTAL RECEIPTS			16,564,454.81	107,207,596.36	15,571,678.43	9,529,106.29	40,748,367.73	113,087,100.55	25,614,156.17	8,802,569.52
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,015,682.48	16,534,928.64	17,223,782.42	17,496,524.79	17,411,276.42	220,336.28	34,345,394.86	17,831,804.63
Classified Salaries	2000-2999		(581,931.89)	4,486,830.93	4,678,914.99	7,107,029.28	7,440,271.95	7,408,180.58	7,228,466.64	8,279,047.36
Employee Benefits	3000-3999		5,781,197.60	2,281,058.39	10,507,961.26	11,369,384.54	15,871,917.99	10,836,685.33	15,380,306.25	2,567,737.72
Books and Supplies	4000-4999		132,538.49	2,992,771.48	1,948,195.33	1,525,599.90	1,346,173.89	1,401,567.20	2,248,441.28	549,387.57
Services	5000-5999		(1,219,074.32)	9,574,151.81	7,193,087.39	4,249,173.17	3,914,306.93	4,504,349.00	5,635,071.03	5,542,702.10
Capital Outlay	6000-6999		(835,789.58)	506,725.08	797,259.95	35,521.62	124,048.91	780,380.68	235,368.54	578,854.33
Other Outgo	7000-7499		50,253.78	167,904.53	184,645.49	(79,923.16)	671,676.81	521,204.10	448,962.13	139,458.98
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	2,951,501.43	0.00	0.00

Description	Object	Beginning Balances (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			5,342,876.56	36,544,370.86	42,533,846.83	41,703,310.14	46,779,672.90	28,624,204.60	65,522,010.73	35,488,992.69
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		(1,885,495.33)	(296,816.96)	(3,643,711.85)	5,309,715.95	1,825,379.72	402,378.90	978,646.73	(2,002,248.83)
Accounts Receivable	9200-9299		970,710.65	10,170,495.39	804,131.73	521,809.13	1,497,359.85	373,441.30	703,017.10	(32,775.35)
Due From Other Funds	9310		(80.95)	0.00	846,444.79	1,314,021.62	(964,021.62)	(765,083.78)	(1,399,431.10)	1,946,875.44
Stores	9320		8,811.94	9,936.16	8,566.74	32,317.15	(34,113.94)	6,000.15	(2,378.31)	1,567.80
Prepaid Expenditures	9330		0.00	0.00	0.00	1,388.00	0.00	103,514.68	202,587.29	(4,000.00)
Other Current Assets	9340		(529,410.82)	(79,992.37)	(151,680.45)	(276,221.52)	(807.28)	4,148.05	3,305.27	(6,226.54)
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	(1,435,464.51)	9,803,622.22	(2,136,249.04)	6,903,030.33	2,323,796.73	124,399.30	485,746.98	(96,807.48)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		22,927,843.61	3,162,221.69	1,052,161.01	(18,901.77)	(222,345.45)	788,740.00	(381,250.61)	(676,822.75)
Due To Other Funds	9610		(1,273,401.60)	0.00	9,583,264.75	(30,218,383.86)	12,370,705.86	17,784,995.20	62,682.80	(143,165.84)
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		1,682,983.72	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	23,337,425.73	3,162,221.69	10,635,425.76	(30,237,285.63)	12,148,360.41	18,573,735.20	(318,567.81)	(819,988.59)
Nonoperating										
Suspense Clearing	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(24,772,890.24)	6,641,400.53	(12,771,674.80)	37,140,315.96	(9,824,563.68)	(18,449,335.90)	804,314.79	723,181.11
E. NET INCREASE/DECREASE (B - C + D)			(13,551,311.99)	77,304,626.03	(39,733,843.20)	4,966,112.11	(15,855,868.85)	66,013,560.05	(39,103,539.77)	(25,963,242.06)
F. ENDING CASH (A + E)			54,749,224.74	132,053,850.77	92,320,007.57	97,286,119.68	81,430,250.83	147,443,810.88	108,340,271.11	82,377,029.05
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		82,377,029.05	69,670,820.04	136,237,776.24	118,404,335.97				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	1,547,395.18	734,958.66	734,958.66	1,280,935.89			10,926,322.98	
Property Taxes	8020-8079	30,233,505.35	136,495,113.96	16,306,309.67	4,598,204.73			441,754,711.70	
Miscellaneous Funds	8080-8099	(539,109.00)	(247,702.00)	(92,033.00)	(146,017.80)			(1,440,096.00)	
Federal Revenue	8100-8299	1,128,971.39	479,928.45	50,784.68	8,347,795.20			12,503,075.99	
Other State Revenue	8300-8599	5,718,855.68	3,747,278.34	3,657,715.23	26,890,160.69			78,562,774.01	
Other Local Revenue	8600-8799	517,524.44	1,778,314.66	648,356.79	1,416,260.99			9,239,160.00	
Interfund Transfers In	8900-8929	0.00	0.00	0.00	(367,548.02)			500,000.00	
All Other Financing Sources	8930-8979	0.00	(30,000,000.00)	0.00	0.00			0.00	
TOTAL RECEIPTS		38,607,143.04	112,987,892.07	21,306,092.03	42,019,791.68	0.00	0.00	552,045,948.68	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	18,061,951.30	22,979,948.19	18,014,279.15	19,977,514.84			202,113,424.00	
Classified Salaries	2000-2999	7,598,174.57	7,687,509.70	7,595,988.30	16,973,037.59			85,901,520.00	
Employee Benefits	3000-3999	17,260,118.97	12,108,624.11	11,961,671.43	37,250,410.41			153,177,074.00	
Books and Supplies	4000-4999	973,943.81	894,170.16	754,642.81	8,969,608.10			23,737,040.02	
Services	5000-5999	5,939,749.83	4,558,071.57	3,964,202.30	19,264,487.18			73,120,277.99	
Capital Outlay	6000-6999	441,233.95	111,217.48	144,874.12	1,329,202.92			4,248,898.00	
Other Outgo	7000-7499	495,971.28	478,366.55	306,872.72	451,865.81			3,837,259.02	
Interfund Transfers Out	7600-7629	0.00	0.00	1,475,750.71	(1,987,177.14)			2,440,075.00	
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		50,771,143.71	48,817,907.76	44,218,281.54	102,228,949.71	0.00	0.00	548,575,568.03	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	1,039,101.52	2,688,833.40	(73,281.09)	(1,807,002.77)			2,535,499.39	
Accounts Receivable	9200-9299	61,512.42	(281,166.07)	(51,307.43)	(12,593,124.22)			2,144,104.50	
Due From Other Funds	9310	(595,028.58)	198,604.92	(1,008,801.88)	(782,369.54)			(1,208,870.68)	
Stores	9320	(18,414.68)	18,409.63	30,658.84	(65,576.22)			(4,214.74)	
Prepaid Expenditures	9330	(1,500.00)	(18,272.50)	(53,060.00)	(253,900.97)			(23,243.50)	
Other Current Assets	9340	(7,641.27)	(13,629.13)	328.19	1,110,398.86			52,570.99	
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		478,029.41	2,592,780.25	(1,155,463.37)	(14,391,574.86)	0.00	0.00	3,495,845.96	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	1,124,782.40	92,127.87	(5,003,734.87)	(29,775,851.28)			(6,931,030.15)	
Due To Other Funds	9610	8,755.35	134,410.49	(414,290.74)	(9,749,030.15)			(1,853,457.74)	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	(113,300.00)	(30,730.00)	(816,187.00)	(717,621.72)			5,145.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		1,020,237.75	195,808.36	(6,234,212.61)	(40,242,503.15)	0.00	0.00	(8,779,342.89)	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			0.00	
TOTAL BALANCE SHEET ITEMS		(542,208.34)	2,396,971.89	5,078,749.24	25,850,928.29	0.00	0.00	12,275,188.85	
E. NET INCREASE/DECREASE (B - C + D)		(12,706,209.01)	66,566,956.20	(17,833,440.27)	(34,358,229.74)	0.00	0.00	15,745,569.50	0.00
F. ENDING CASH (A + E)		69,670,820.04	136,237,776.24	118,404,335.97	84,046,106.23				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								84,046,106.23	

ANNUAL BUDGET REPORT:

July 1, 2026 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 4, 2026

Public Hearing:

Place: 2985 Bear St., Costa Mesa
Date: June 23, 2026
Time: 6 pm

Adoption Date: June 23, 2026
Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Lisa Pearson Title: Clerk

Contact person for additional information on the budget reports:

Name: Julia Lammatao
Title: Director, Fiscal Services

Telephone: 714-424-8909
E-mail: jlammatao@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

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.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
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.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
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?	X	
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?	X	
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)?	X	
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?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
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)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
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?		X
		• Adoption date of the LCAP or an update to the LCAP:	**06/23/2026**	
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?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
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?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
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?	X	
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?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

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 (JPA), 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:

◉ This district is self-insured for workers' compensation claims as defined in *Education Code* Section 42141(a):

- Total liabilities actuarially determined: $ 11,556,932.00
- Less: Amount of total liabilities reserved in budget: $ 11,556,932.00
- Estimated accrued but unfunded liabilities: $ 0.00

○ This school district is self-insured for workers' compensation claims through the JPA identified below:

○ This school district is not self-insured for workers' compensation claims.

Signature (Original signature required)

	06/23/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
Lisa Pearson	Clerk
Printed Name	Title

For additional information on this certification, please contact:

Julia Lammatao	Director, Fiscal Services
Name	Title
jlammatao@nmusd.us	714-424-8909
Email	Telephone

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	194,643,501.00	301	123,273.00	303	194,520,228.00	305	2,178,150.00		307	192,342,078.00	309
2000 - Classified Salaries	81,834,988.00	311	278.00	313	81,834,710.00	315	4,961,477.00		317	76,873,233.00	319
3000 - Employee Benefits	147,001,965.00	321	3,270,694.00	323	143,731,271.00	325	3,599,532.00		327	140,131,739.00	329
4000 - Books, Supplies Equip Replace. (6500)	22,845,304.00	331	53,974.00	333	22,791,330.00	335	2,740,006.00		337	20,051,324.00	339
5000 - Services. . . & 7300 - Indirect Costs	80,674,455.00	341	13,926,692.00	343	66,747,763.00	345	6,986,538.00		347	59,761,225.00	349
			TOTAL		509,625,302.00	365			TOTAL	489,159,599.00	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	145,121,240.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	18,411,562.00	380
3. STRS	3101 & 3102	40,843,981.00	382
4. PERS	3201 & 3202	5,517,949.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	3,607,160.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	33,603,857.00	385
7. Unemployment Insurance	3501 & 3502	81,230.00	390
8. Workers' Compensation Insurance	3601 & 3602	1,354,453.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		248,541,432.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		966,059.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		247,575,373.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		50.61%	
16. District is exempt from EC 41372 because it meets the provisions 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)	50.61%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	4.39%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	489,159,599.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	21,474,106.40	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

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	200,509,349.00	301	121,870.00	303	200,387,479.00	305	2,289,901.00		307	198,097,578.00	309
2000 - Classified Salaries	85,135,302.00	311	0.00	313	85,135,302.00	315	4,921,948.00		317	80,213,354.00	319
3000 - Employee Benefits	152,723,050.00	321	3,324,865.00	323	149,398,185.00	325	3,841,386.00		327	145,556,799.00	329
4000 - Books, Supplies Equip Replace. (6500)	23,437,040.00	331	64,552.00	333	23,372,488.00	335	3,158,626.00		337	20,213,862.00	339
5000 - Services. . . & 7300 - Indirect Costs	72,521,351.00	341	12,579,508.00	343	59,941,843.00	345	7,213,998.00		347	52,727,845.00	349
				TOTAL	518,235,297.00	365			TOTAL	496,809,438.00	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	150,146,146.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	18,753,471.00	380
3. STRS.	3101 & 3102	42,790,094.00	382
4. PERS.	3201 & 3202	5,554,750.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,791,956.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	34,052,498.00	385
7. Unemployment Insurance.	3501 & 3502	97,376.00	390
8. Workers' Compensation Insurance.	3601 & 3602	1,947,130.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	257,133,421.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	1,033,049.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	256,100,372.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	51.55%	
16. District is exempt from EC 41372 because it meets the provisions 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)	51.55%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	3.45%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	496,809,438.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	17,139,925.61	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	346,233,553.00	0.00	346,233,553.00	0.00	11,553,400.00	334,680,153.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	366,030.00		366,030.00	131,970.00	0.00	498,000.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	321,767,248.00	(28,622,631.00)	293,144,617.00	0.00	0.00	293,144,617.00	
Total/Net OPEB Liability	138,476,534.00	(47,341,742.00)	91,134,792.00	0.00	5,230,817.00	85,903,975.00	3,226,572.00
Compensated Absences Payable	4,033,998.00	0.00	4,033,998.00	3,455,124.00	0.00	7,489,122.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	810,877,363.00	(75,964,373.00)	734,912,990.00	3,587,094.00	16,784,217.00	721,715,867.00	3,226,572.00
Business-Type Activities:							
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			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	543,052,000.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,548,267.00
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	3,253,214.00
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	8,267,233.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	163,165.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				11,683,612.00
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	2,749,233.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				521,569,354.00

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	16,335.34
B. Expenditures per ADA (Line I.E divided by Line II.A)	31,928.89

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
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.)	496,055,525.65	29,970.25
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)	496,055,525.65	29,970.25
B. Required effort (Line A.2 times 90%)	446,449,973.09	26,973.23
C. Current year expenditures (Line I.E and Line II.B)	521,569,354.00	31,928.89
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) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 21,586,495.00
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. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 398,659,048.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 5.41%

Part II - Adjustments for Employment Separation Costs

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.

A. Normal Separation Costs (optional)

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. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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. — **Entry required**

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 23,214,604.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 14,948,419.00

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)	3,374,406.08
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)	41,537,429.08
9. Carry-Forward Adjustment (Part IV, Line F)	8,170,298.23
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	49,707,727.31
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	280,540,115.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	80,193,178.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	39,067,881.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,852,238.00
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)	2,060,366.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	73,000.00
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)	168,236.00
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)	14,590.00
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)	58,999,088.92
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)	2,888,464.06
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)	4,278,056.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,742,655.00
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)	480,877,867.98
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.64%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	10.34%

Part IV - Carry-forward Adjustment

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.

A. Indirect costs incurred in the current year (Part III, Line A8)	41,537,429.08
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(2,542,859.51)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.41%) times Part III, Line B19); zero if negative	8,170,298.23
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.41%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.41%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	8,170,298.23
E. Optional allocation of negative carry-forward adjustment over more than one year	
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
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	8,170,298.23

Approved indirect cost rate: 6.41%

Highest rate used in any program: 6.41%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	8,515,015.00	545,812.00	6.41%
01	3010	4,790,555.00	307,075.00	6.41%
01	3182	30,016.00	1,924.00	6.41%
01	3310	4,190,734.00	268,625.00	6.41%
01	3311	162,435.00	10,412.00	6.41%
01	3315	61,532.00	3,944.00	6.41%
01	3317	2,956.00	189.00	6.39%
01	3327	50,000.00	3,205.00	6.41%
01	3345	1,880.00	120.00	6.38%
01	3385	49,998.00	3,204.00	6.41%
01	3395	14,244.00	913.00	6.41%
01	3410	523,972.00	33,585.00	6.41%
01	3550	157,766.00	7,888.00	5.00%
01	4035	665,403.00	42,653.00	6.41%
01	4127	401,061.00	25,708.00	6.41%
01	4201	98,345.00	6,304.00	6.41%
01	4203	346,660.00	22,221.00	6.41%
01	6010	1,296,104.00	64,805.00	5.00%
01	6019	797,899.00	51,145.00	6.41%
01	6266	123,414.00	7,910.00	6.41%
01	6332	838,335.00	53,737.00	6.41%
01	6387	1,828,229.00	70,241.00	3.84%
01	6500	75,119,979.00	4,815,172.00	6.41%
01	6515	1,365.00	86.00	6.30%
01	6520	243,986.00	15,639.00	6.41%
01	6546	1,066,037.00	68,332.00	6.41%
01	6547	415,739.00	26,648.00	6.41%
01	6762	3,029,191.00	194,171.00	6.41%
01	6770	2,713,939.00	27,467.00	1.01%
01	7399	300,906.00	19,288.00	6.41%
01	7412	531,678.00	34,081.00	6.41%
01	7435	1,102,801.00	70,689.00	6.41%
01	7810	258,704.00	14,739.00	5.70%
01	9010	10,085,789.00	11,274.00	0.11%
12	6052	18,795.00	1,205.00	6.41%
12	6053	580,370.00	37,201.00	6.41%
12	6105	3,526,485.00	226,046.00	6.41%
12	9010	152,406.00	9,769.00	6.41%

13	5310	7,742,655.00	407,015.00	5.26%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	3,138,830.00		1,354,653.00	4,493,483.00
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)		3,138,830.00	0.00	1,354,653.00	4,493,483.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,178,150.00		0.00	2,178,150.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	960,680.00		0.00	960,680.00
4. Books and Supplies	4000-4999	0.00		1,354,653.00	1,354,653.00
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 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, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 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)		3,138,830.00	0.00	1,354,653.00	4,493,483.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	430,227,075.00	4.88%	451,240,938.00	3.91%	468,883,630.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	7,206,787.00	1.64%	7,324,656.00	1.79%	7,455,406.00
4. Other Local Revenues	8600-8799	6,495,000.00	-1.23%	6,415,000.00	0.00%	6,415,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	500,000.00	0.00%	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	(99,486,031.00)	3.97%	(103,439,149.00)	2.76%	(106,294,069.00)
6. Total (Sum lines A1 thru A5c)		344,942,831.00	4.96%	362,041,445.00	4.12%	376,959,967.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				151,433,587.00		152,645,056.00
b. Step & Column Adjustment				1,211,469.00		1,221,160.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	151,433,587.00	0.80%	152,645,056.00	0.80%	153,866,216.00
2. Classified Salaries						
a. Base Salaries				59,589,422.00		60,125,727.00
b. Step & Column Adjustment				536,305.00		541,131.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	59,589,422.00	0.90%	60,125,727.00	0.90%	60,666,858.00
3. Employee Benefits	3000-3999	97,227,189.00	-2.32%	94,969,786.00	0.30%	95,252,126.00
4. Books and Supplies	4000-4999	14,800,118.00	2.03%	15,100,118.00	-1.03%	14,945,118.00
5. Services and Other Operating Expenditures	5000-5999	42,846,450.00	0.47%	43,046,450.00	1.16%	43,546,450.00
6. Capital Outlay	6000-6999	2,245,802.00	-38.10%	1,390,247.00	26.97%	1,765,247.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,850,000.00	0.00%	2,850,000.00	0.00%	2,850,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,944,518.00)	0.00%	(12,944,518.00)	0.00%	(12,944,518.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	12,986,165.00	-81.21%	2,440,075.00	0.49%	2,452,025.00
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)		371,034,215.00	-3.08%	359,622,941.00	0.77%	362,399,522.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(26,091,384.00)		2,418,504.00		14,560,445.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		53,608,697.00		27,517,313.00		29,935,817.00
2. Ending Fund Balance (Sum lines C and D1)		27,517,313.00		29,935,817.00		44,496,262.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	254,903.00		250,000.00		250,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,179,410.00		4,972,817.00		19,383,762.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	25,083,000.00		24,713,000.00		24,862,500.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		27,517,313.00		29,935,817.00		44,496,262.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	25,083,000.00		24,713,000.00		24,862,500.00
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					
b. Reserve for Economic Uncertainties	9789	23,383,038.00		24,133,038.00		24,883,038.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		48,466,038.00		48,846,038.00		49,745,538.00

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.

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	13,151,227.00	-4.93%	12,503,076.00	3.34%	12,920,679.00
3. Other State Revenues	8300-8599	70,844,064.00	0.56%	71,238,119.00	1.72%	72,464,833.00
4. Other Local Revenues	8600-8799	4,403,935.00	-35.87%	2,824,160.00	0.00%	2,824,160.00
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	99,486,031.00	3.97%	103,439,149.00	2.76%	106,294,069.00
6. Total (Sum lines A1 thru A5c)		187,885,257.00	1.13%	190,004,504.00	2.37%	194,503,741.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				49,075,762.00		49,468,368.00
b. Step & Column Adjustment				392,606.00		395,747.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	49,075,762.00	0.80%	49,468,368.00	0.80%	49,864,115.00
2. Classified Salaries						
a. Base Salaries				25,545,880.00		25,775,793.00
b. Step & Column Adjustment				229,913.00		231,982.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,545,880.00	0.90%	25,775,793.00	0.90%	26,007,775.00
3. Employee Benefits	3000-3999	55,495,861.00	4.89%	58,207,288.00	0.30%	58,380,335.00
4. Books and Supplies	4000-4999	8,636,922.00	0.00%	8,636,922.00	0.00%	8,636,922.00
5. Services and Other Operating Expenditures	5000-5999	30,573,828.00	-1.64%	30,073,828.00	-1.16%	29,723,828.00
6. Capital Outlay	6000-6999	3,108,651.00	-8.04%	2,858,651.00	3.50%	2,958,651.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,886,186.00	0.00%	1,886,186.00	0.00%	1,886,186.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	12,045,591.00	0.00%	12,045,591.00	0.00%	12,045,591.00
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)		186,368,681.00	1.39%	188,952,627.00	0.29%	189,503,403.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,516,576.00		1,051,877.00		5,000,338.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,777,794.00		20,294,370.00		21,346,247.00
2. Ending Fund Balance (Sum lines C and D1)		20,294,370.00		21,346,247.00		26,346,585.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	20,294,370.00		21,346,247.00		26,346,585.00
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)		20,294,370.00		21,346,247.00		26,346,585.00
E. AVAILABLE RESERVES						
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)						

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.

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	430,227,075.00	4.88%	451,240,938.00	3.91%	468,883,630.00
2. Federal Revenues	8100-8299	13,151,227.00	-4.93%	12,503,076.00	3.34%	12,920,679.00
3. Other State Revenues	8300-8599	78,050,851.00	0.66%	78,562,775.00	1.73%	79,920,239.00
4. Other Local Revenues	8600-8799	10,898,935.00	-15.23%	9,239,160.00	0.00%	9,239,160.00
5. Other Financing Sources						
a. Transfers In	8900-8929	500,000.00	0.00%	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)		532,828,088.00	3.61%	552,045,949.00	3.52%	571,463,708.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				200,509,349.00		202,113,424.00
b. Step & Column Adjustment				1,604,075.00		1,616,907.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	200,509,349.00	0.80%	202,113,424.00	0.80%	203,730,331.00
2. Classified Salaries						
a. Base Salaries				85,135,302.00		85,901,520.00
b. Step & Column Adjustment				766,218.00		773,113.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	85,135,302.00	0.90%	85,901,520.00	0.90%	86,674,633.00
3. Employee Benefits	3000-3999	152,723,050.00	0.30%	153,177,074.00	0.30%	153,632,461.00
4. Books and Supplies	4000-4999	23,437,040.00	1.28%	23,737,040.00	-0.65%	23,582,040.00
5. Services and Other Operating Expenditures	5000-5999	73,420,278.00	-0.41%	73,120,278.00	0.21%	73,270,278.00
6. Capital Outlay	6000-6999	5,354,453.00	-20.65%	4,248,898.00	11.18%	4,723,898.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,736,186.00	0.00%	4,736,186.00	0.00%	4,736,186.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(898,927.00)	0.00%	(898,927.00)	0.00%	(898,927.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	12,986,165.00	-81.21%	2,440,075.00	0.49%	2,452,025.00
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)		557,402,896.00	-1.58%	548,575,568.00	0.61%	551,902,925.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(24,574,808.00)		3,470,381.00		19,560,783.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		72,386,491.00		47,811,683.00		51,282,064.00
2. Ending Fund Balance (Sum lines C and D1)		47,811,683.00		51,282,064.00		70,842,847.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	254,903.00		250,000.00		250,000.00
b. Restricted	9740	20,294,370.00		21,346,247.00		26,346,585.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,179,410.00		4,972,817.00		19,383,762.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	25,083,000.00		24,713,000.00		24,862,500.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		47,811,683.00		51,282,064.00		70,842,847.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	25,083,000.00		24,713,000.00		24,862,500.00
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	23,383,038.00		24,133,038.00		24,883,038.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		48,466,038.00		48,846,038.00		49,745,538.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.69%		8.90%		9.01%
F. RECOMMENDED RESERVES						
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	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 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		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)		16,366.77		16,121.93		16,121.93
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		557,402,896.00		548,575,568.00		551,902,925.00
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)		557,402,896.00		548,575,568.00		551,902,925.00
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)		16,722,086.88		16,457,267.04		16,557,087.75
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)		16,722,086.88		16,457,267.04		16,557,087.75
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	329,295.00	0.00	0.00	(681,236.00)				
Other Sources/Uses Detail					10,662,034.00	8,267,233.00		
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	5,700.00	0.00	274,221.00	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	(335,395.00)	407,015.00	0.00				
Other Sources/Uses Detail					2,767,233.00	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		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 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	162,034.00		
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	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,000,000.00	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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 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	400.00	0.00						
Other Sources/Uses Detail					500,000.00	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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	335,395.00	(335,395.00)	681,236.00	(681,236.00)	18,929,267.00	18,929,267.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	249,172.00	0.00	0.00	(898,927.00)				
Other Sources/Uses Detail					500,000.00	12,986,165.00		
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	6,200.00	0.00	400,233.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(255,772.00)	498,694.00	0.00				
Other Sources/Uses Detail					2,986,165.00	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 CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	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								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 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 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 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 PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,000,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT 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 UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 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					5,000,000.00	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								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	255,772.00	(255,772.00)	898,927.00	(898,927.00)	13,486,165.00	13,486,165.00		

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):	16,367
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 (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	17,641	17,597		
Charter School				
Total ADA	**17,641**	**17,597**	**0.3%**	**Met**
Second Prior Year (2024-25)				
District Regular	16,787	16,787		
Charter School				
Total ADA	**16,787**	**16,787**	**0.0%**	**Met**
First Prior Year (2025-26)				
District Regular	16,238	16,619		
Charter School		0		
Total ADA	**16,238**	**16,619**	**N/A**	**Met**
Budget Year (2026-27)				
District Regular	16,568			
Charter School	0			
Total ADA	**16,568**			

1B. Comparison of District ADA to the Standard

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):	16,367
District's Enrollment Standard Percentage Level:	**1.0%**

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	Enrollment Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	17,765	17,768		
Charter School				
Total Enrollment	**17,765**	**17,768**	**N/A**	**Met**
Second Prior Year (2024-25)				
District Regular	17,664	17,635		
Charter School				
Total Enrollment	**17,664**	**17,635**	**0.2%**	**Met**
First Prior Year (2025-26)				
District Regular	17,359	17,408		
Charter School				
Total Enrollment	**17,359**	**17,408**	**N/A**	**Met**
Budget Year (2026-27)				
District Regular	17,428			
Charter School				
Total Enrollment	**17,428**			

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 Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	16,626	17,768	
Charter School		0	
Total ADA/Enrollment	**16,626**	**17,768**	**93.6%**
Second Prior Year (2024-25)			
District Regular	16,524	17,635	
Charter School	0		
Total ADA/Enrollment	**16,524**	**17,635**	**93.7%**
First Prior Year (2025-26)			
District Regular	16,391	17,408	
Charter School			
Total ADA/Enrollment	**16,391**	**17,408**	**94.2%**
		Historical Average Ratio:	93.8%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**94.3%**

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 (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	16,367	17,428		
Charter School	0			
Total ADA/Enrollment	**16,367**	**17,428**	**93.9%**	**Met**
1st Subsequent Year (2027-28)				
District Regular	16,280	17,264		
Charter School				
Total ADA/Enrollment	**16,280**	**17,264**	**94.3%**	**Met**
2nd Subsequent Year (2028-29)				
District Regular	15,912	16,877		
Charter School				
Total ADA/Enrollment	**15,912**	**16,877**	**94.3%**	**Met**

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 (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	16,665.80	16,615.58	16,457.98	16,320.50
b.	Prior Year ADA (Funded)		16,665.80	16,615.58	16,457.98
c.	Difference (Step 1a minus Step 1b)		(50.22)	(157.60)	(137.48)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(.30%)	(.95%)	(.84%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		430,227,075.00	451,240,938.00	468,883,630.00
b1.	COLA percentage		2.41%	3.06%	3.34%
b2.	COLA amount (proxy for purposes of this criterion)		10,368,472.51	13,807,972.70	15,660,713.24
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.41%	3.06%	3.34%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			2.11%	2.11%	2.50%
	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 (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	397,722,232.00	420,718,773.00	441,754,712.00	459,424,900.00
Percent Change from Previous Year		**5.78%**	**5.00%**	**4.00%**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**4.78% to 6.78%**	**4.00% to 6.00%**	**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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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 (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	408,680,674.00	431,667,171.00	452,681,034.00	470,323,726.00
District's Projected Change in LCFF Revenue:		5.62%	4.87%	3.90%
Basic Aid Standard		**4.78% to 6.78%**	**4.00% to 6.00%**	**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)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2023-24)	243,517,214.09	280,953,161.74	86.7%
Second Prior Year (2024-25)	276,507,063.92	323,649,824.19	85.4%
First Prior Year (2025-26)	296,767,098.00	351,475,546.00	84.4%
		Historical Average Ratio:	85.5%

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**82.5% to 88.5%**	**82.5% to 88.5%**	**82.5% to 88.5%**

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2026-27)	308,250,198.00	358,048,050.00	86.1%	Met
1st Subsequent Year (2027-28)	307,740,569.00	357,182,866.00	86.2%	Met
2nd Subsequent Year (2028-29)	309,785,200.00	359,947,497.00	86.1%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures 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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.11%	2.11%	2.50%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-7.89% to 12.11%**	**-7.89% to 12.11%**	**-7.50% to 12.50%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.89% to 7.11%	-2.89% to 7.11%	-2.50% to 7.50%

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 Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	12,595,655.00		
Budget Year (2026-27)	13,151,227.00	4.41%	No
1st Subsequent Year (2027-28)	12,503,076.00	(4.93%)	Yes
2nd Subsequent Year (2028-29)	12,920,679.00	3.34%	No

Explanation: (required if Yes) Conservative approach due to the uncertainies that still exist at the federal level.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	67,260,748.00		
Budget Year (2026-27)	78,050,851.00	16.04%	Yes
1st Subsequent Year (2027-28)	78,562,775.00	.66%	No
2nd Subsequent Year (2028-29)	79,920,239.00	1.73%	No

Explanation: (required if Yes) Recognizing the additional revenues at the May 2026 revision.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	18,485,174.00		
Budget Year (2026-27)	10,898,935.00	(41.04%)	Yes
1st Subsequent Year (2027-28)	9,239,160.00	(15.23%)	Yes
2nd Subsequent Year (2028-29)	9,239,160.00	0.00%	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 (2025-26)	22,845,304.00		
Budget Year (2026-27)	23,437,040.00	2.59%	No
1st Subsequent Year (2027-28)	23,737,040.00	1.28%	No
2nd Subsequent Year (2028-29)	23,582,040.00	(.65%)	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2025-26)	81,355,691.00		
Budget Year (2026-27)	73,420,278.00	(9.75%)	Yes
1st Subsequent Year (2027-28)	73,120,278.00	(.41%)	No
2nd Subsequent Year (2028-29)	73,270,278.00	.21%	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.

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2025-26)	98,341,577.00		
Budget Year (2026-27)	102,101,013.00	3.82%	Met
1st Subsequent Year (2027-28)	100,305,011.00	(1.76%)	Met
2nd Subsequent Year (2028-29)	102,080,078.00	1.77%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2025-26)	104,200,995.00		
Budget Year (2026-27)	96,857,318.00	(7.05%)	Met
1st Subsequent Year (2027-28)	96,857,318.00	0.00%	Met
2nd Subsequent Year (2028-29)	96,852,318.00	(.01%)	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 MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

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)	538,194,477.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	538,194,477.00	16,145,834.31	28,235,694.00	Met

[1] 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[1] as a percentage of total expenditures and other financing uses[2] 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 (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	64,160,122.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	21,255,000.00	23,056,500.00	24,437,500.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	.20	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	85,415,122.20	23,056,500.00	24,437,500.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	472,332,427.59	512,363,818.80	543,052,000.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	472,332,427.59	512,363,818.80	543,052,000.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	18.1%	4.5%	4.5%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**6.0%**	**1.5%**	**1.5%**

[1]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.

[2]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 Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	13,506,155.46	303,390,091.74	N/A	Met
Second Prior Year (2024-25)	(8,126,299.43)	324,517,927.19	2.5%	Not Met
First Prior Year (2025-26)	(23,952,998.00)	359,742,779.00	6.7%	Not Met
Budget Year (2026-27) (Information only)	(26,091,384.00)	371,034,215.00		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

Encroachment of expenses previously paid by one time funds moved to general fund. Future reductions in expenses will help balance in future years.

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 [1]	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

[1] 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):	16,414
District's Fund Balance Standard Percentage Level:	**1.0%**

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 [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2023-24)	72,014,222.00	72,181,839.67	N/A	Met
Second Prior Year (2024-25)	78,780,570.00	85,687,995.13	N/A	Met
First Prior Year (2025-26)	82,598,385.00	77,561,695.00	6.1%	Not Met
Budget Year (2026-27) (Information only)	53,608,697.00			

[2] 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)	In the Adopted budget we included a higher rate for a grant that did not happen.

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 General Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	68,300,536.73	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:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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 $90,000 (greater of)	0 to 300
4% or $90,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

[1] 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.

[2] 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.

[3] 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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	16,367	16,122	16,122
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

   a. Enter the name(s) of the SELPA(s): BL

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	557,402,896.00	548,575,568.00	551,902,925.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	557,402,896.00	548,575,568.00	551,902,925.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	16,722,086.88	16,457,267.04	16,557,087.75
6.	Reserve Standard - by Amount ($90,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**16,722,086.88**	**16,457,267.04**	**16,557,087.75**

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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	25,083,000.00	24,713,000.00	24,862,500.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	23,383,038.00	24,133,038.00	24,883,038.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	48,466,038.00	48,846,038.00	49,745,538.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.69%	8.90%	9.01%
	District's Reserve Standard (Section 10B, Line 7):	**16,722,086.88**	**16,457,267.04**	**16,557,087.75**
	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)

SUPPLEMENTAL INFORMATION

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
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2025-26)	(97,517,980.00)			
Budget Year (2026-27)	(99,486,031.00)	1,968,051.00	2.0%	Met
1st Subsequent Year (2027-28)	(103,439,149.00)	3,953,118.00	4.0%	Met
2nd Subsequent Year (2028-29)	(106,294,069.00)	2,854,920.00	2.8%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2025-26)	10,662,034.00			
Budget Year (2026-27)	500,000.00	(10,162,034.00)	(95.3%)	Not Met
1st Subsequent Year (2027-28)	500,000.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	500,000.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2025-26)	8,267,233.00			
Budget Year (2026-27)	12,986,165.00	4,718,932.00	57.1%	Not Met
1st Subsequent Year (2027-28)	2,440,075.00	(10,546,090.00)	(81.2%)	Not Met
2nd Subsequent Year (2028-29)	2,452,025.00	11,950.00	.5%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? Yes

* 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.

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 increase in transfers out is necessary to support facilities projects, workers comp, and nutrition.

1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information: (required if YES)

Various projects started in previous years that will be finalized in FY 26-27.

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] 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.

[1] 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: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases	various		01-5XXX	498,000
Certificates of Participation				
General Obligation Bonds	various			334,680,153
Supp Early Retirement Program	4		01-39XX	5,464,656
State School Building Loans				
Compensated Absences	N/A	01-8XXX	01-1XXX/2XXX	12,428,927
Other Long-term Commitments (do not include OPEB):				
TOTAL:				353,071,736

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases	457,609	498,000	498,000	498,000
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	1,400,402	1,366,164	1,366,164	1,366,164
State School Building Loans				
Compensated Absences	5,248,808	7,489,122	7,489,122	7,489,122
Other Long-term Commitments (continued):				
Total Annual Payments:	7,106,819	9,353,286	9,353,286	9,353,286
Has total annual payment increased over prior year (2025-26)?		**Yes**	**Yes**	**Yes**

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

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.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

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 10nyears 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	5,180,238

4. OPEB Liabilities

a. Total OPEB liability	100,525,382.00
b. OPEB plan(s) fiduciary net position (if applicable)	9,390,590.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	91,134,792.00
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	6/30/2025

5. OPEB Contributions	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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)	3,444,199.00	3,526,171.00	3,610,093.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	3,226,572.00	3,559,053.00	4,117,208.00
d. Number of retirees receiving OPEB benefits	191.00	191.00	191.00

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 self insured for workers compensation and claims are handled through Keenan & Associates.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	11,556,932.00
b. Unfunded liability for self-insurance programs	11,556,932.00

4. Self-Insurance Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs	2,328,207.00	2,344,115.00	2,365,213.00
b. Amount contributed (funded) for self-insurance programs	2,328,207.00	2,344,115.00	2,365,213.00

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) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	1,325.57	1,320.75	1,320.75	1,320.75

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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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	924,577

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7.	Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	28,304,154	30,002,403	31,802,547
3.	Percent of H&W cost paid by employer	92.4%	92.4%	92.4%
4.	Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%

Certificated (Non-management) Prior Year Settlements				
Are any new costs from prior year settlements included in the budget?		No		
	If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1,408,961	1,420,233	1,431,595
3.	Percent change in step & column over prior year	.8%	.8%	.8%

Certificated (Non-management) Attrition (layoffs and retirements)		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	1,108.89	1,131.30	1,131.30	1,131.30

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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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	2,427,888

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7.	Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	21,503,201	22,793,393	24,160,997
3.	Percent of H&W cost paid by employer	92.4%	92.4%	92.4%
4.	Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%

Classified (Non-management) Prior Year Settlements				
Are any new costs from prior year settlements included in the budget?		No		
	If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	677,313	683,409	689,560
3.	Percent change in step & column over prior year	.9%	.9%	.9%

Classified (Non-management) Attrition (layoffs and retirements)		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	148.00	159.00	159.00	159.00

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:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits — 405,640

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	6,400,482	6,784,571	7,191,582
3. Percent of H&W cost paid by employer	92.4%	92.4%	92.4%
4. Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%

Management/Supervisor/Confidential
Step and Column Adjustments

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	264,114	266,300	268,504
3. Percent change in step & column over prior year	.8%	.8%	.8%

Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	469,060	469,060	469,060
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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 23, 2026

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.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	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
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	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
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	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
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

2026-27 Proposed Budget

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for the budget.

District: Newport-Mesa Unified School District

Combined Assigned and Unassigned Fund Balances			
Fund	**Fund Description**	**2026-27**	
01	General Fund/County School Service Fund	$27,517,313	Fund 01, Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	$23,383,038	Fund 17 Objects 9780/9789/9790
	Total Assigned and Unassigned Fund Balance	$50,900,351	
	District Standard Reserve Level	3.0%	Form 01CS Line 10B-4
	Less: Reserve for Economic Uncertainties	$16,722,087	Form 01CS Line 10B-7
	Fund Balance that Requires a Statement of Reasons	**$34,178,264**	

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Form	Fund	2026-27	Reasons
01	General Fund/County School Service Fund	$10,795,226	Maintain sufficient resources to provide students with the necessary knowledge, skills, and attitudes to achieve future success.
17	Special Reserve Fund for Other Than Capital Outlay Projects	$23,383,038	OPEB Liabilities
	Total of Substantiated Needs	**$34,178,264**	

Remaining Unsubstantiated Balance $ - Balance should be zero

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