

AGENDA ITEM # E-2 / E-4

Board Meeting Dates:
Public Hearing: 06/24/25
Adoption: 06/26/25



**Twin Hills
School District**

APPLE BLOSSOM | K-5
ORCHARD VIEW | K-12
SUNRIDGE | K-8
TWIN HILLS | 6-8

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Adopted Budget

2025-26



2025-26 BUDGET RECAP & NARRATIVE

School district revenues are closely tied to the state budget process, particularly the Governor's May Revision, which was released on May 14, 2025. Despite ongoing economic uncertainty, the Governor has proposed shielding education from major cuts and has included a 2.3% Cost-of-Living Adjustment (COLA) for 2025–26. This COLA is applied to state funding through the LCFF (Local Control Funding Formula), special education, child nutrition, and the Mandate Block Grant. The multi-year projections (MYP) presented in this report reflect the assumptions contained in the May Revision, with the understanding that the final State Budget and accompanying trailer bills are still under negotiation between the Governor and the Legislature.

Budget planning in Sonoma County is guided by data and recommendations provided by: SCOE – Sonoma County Office of Education, SSC – School Services of California, FCMAT – Fiscal Crisis & Management Assistance Team and DOF – California Department of Finance. These agencies help districts develop current-year budgets and multi-year projections (covering two additional out-years).

Please refer to Exhibit A for a summary of May Revision guidance and key highlights.

Below is a table showing the COLA revenue percentages, and CalSTRS/CalPERS employee benefit cost percentages for the years 20-21 through 27-28.

Report Pd	Revenue Item	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Adopt Budget	Planning COLA	0.00%	5.07%	6.56%	8.22%	1.07%	2.30%	3.02%	3.42%
	Expense Item								
Adopt Budget	CalSTRS	16.15%	16.92%	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%
Adopt Budget	CalPERS	20.70%	22.91%	25.37%	26.68%	27.05%	26.81%	26.90%	27.80%

Over the past several years, both the federal and state governments have provided categorical funding to public education. From 2020 through 2025 the District received federal COVID-relief funding all of which has been fully expended in compliance with planning and expenditure reporting requirements.

Beginning in 2022–23, the District received a number of one-time and targeted funds, including:

- Arts, Music, Instructional Materials Discretionary Block Grant;
- Learning Recovery Emergency Block Grant;
- Universal Prekindergarten Planning and Implementation Grant.

In 2023–24, new sources of funding included:

- Special Education Mental Health Services funding
- Proposition 28: Arts and Music in Schools
- Home-to-School Transportation Reimbursement

For 2025–26, the Governor has proposed a \$1.7 billion one-time Student Support and Professional Development Block Grant, which would equate to approximately \$323 per ADA. However, state lawmakers have indicated a desire to redirect this funding toward the Proposition 28 Rainy Day Fund. As such, no funding from this proposed grant is included in the District's current adopted budget. *(Please refer to the final pages of this narrative for a full summary)*

The Local Control Funding Formula (LCFF) remains the District's primary source of state revenue and continues to guide the prioritization of expenditures. Funding decisions must be aligned with the needs of all students—particularly English learners, low-income students, and

foster youth—and with the educational goals outlined in our Local Control and Accountability Plan (LCAP). Maintaining sufficient contingency reserves remains essential to ensuring fiscal solvency and long-term sustainability. *Please see Exhibit B for a breakdown of assigned reserves and fund balances.*

The following section outlines projected revenues and expenditures for the 2025–26 fiscal year. Budget assumptions and multi-year projections are based on current law as reflected in the Governor’s May Revision and guided by the Common Message and School Services of California (SSC) Dartboard. *Please refer to Exhibit A for supporting assumptions and details.*

GENERAL FUND (FUNDS 01 AND 03)

REVENUE

LCFF Revenue Sources

Fund 01 (Fund 01 {Apple Blossom and the District} plus Fund 03 {Twin Hills Charter Middle School} combined): LCFF Revenue Sources include State Aid and Property Taxes. This year state revenue was estimated based on the FCMAT (Fiscal Crisis and Management Assistance Team) / BASC (Business and Administration Steering Committee) LCFF Calculator. A copy of this calculation is included with each school’s multi-year projections. State Aid also includes EPA (Education Protection Account) funding. These items are shown separately on the LCFF Summary of Funding included with each school’s reports. Please see Exhibit C for key LCFF words and a graph showing how the Target Entitlement is calculated. Revenue is calculated based on ADA (Average Daily Attendance) and for Fund 01, Apple Blossom Elementary, the estimated ADA is estimated to be 292. For Fund 03, the Twin Hills Charter Middle School, the estimated ADA is 240, this is an increase of 47 from prior year. Please note that these are estimates only based on enrollment and the ADA percentage used remains slightly lower than our historical percentage.

Local Control Funding Formula (LCFF) Drivers and Fiscal Outlook

Under LCFF, funding is primarily driven by three factors: Average Daily Attendance (ADA) by grade span, the annual Cost-of-Living Adjustment (COLA) applied to the LCFF target entitlement, and the unduplicated pupil count (UPP).

Since the formula’s implementation, COLA has re-emerged as the key determinant for annual funding growth. However, in most years—particularly when COLA averages around 3%—these adjustments are not sufficient to fully cover ongoing cost increases. This includes step-and-column salary progression and rising employer contributions to the CalSTRS and CalPERS retirement systems.

Fund 01: Apple Blossom/District

	ADA = 292.00	Adopted Budget
Object Code	Revenue	
8011	LCFF State Aid	\$1,995,010
8011	Basic Aid Supplement	1,179,000
8012	EPA (Education Protection Account)	572,258
8041	Secured Property Taxes	4,725,000
8096	In Lieu Property Tax Transfer	(3,345,300)
8091	Revenue Transfer to F14	(50,000)
8097	Special Education Property Tax	135,800
	Total Revenue	\$5,211,768

Fund 03: Twin Hills Charter Middle School

	ADA = 240.0	Adopted Budget
Object Code	Revenue	
8011	LCFF State Aid	\$1,044,703
8012	EPA (Education Protection Account)	494,881
8096	In Lieu Property Tax Transfer	1,134,000
	Total Revenue	\$2,673,584

(Total Form 01, Line A.1)

\$7,885,352

Federal Revenue Sources

Generally, federal revenues are budgeted at prior year levels. The special education entitlement is based on updated SELPA information. Further adjustments will be made when actual entitlement notifications are received, usually in the fall of the fiscal year. For 2025–26, no additional federal COVID-19 relief funds (such as CARES Act or ESSER) are anticipated. Historical data on federal categorical revenues and expenditures can be found in the final pages of this narrative.

It is important to note that federal revenue is classified as “unearned”, meaning unspent amounts from the prior year may be recorded as revenue in the subsequent year—regardless of when the cash is received. This accounting approach differs from most state funding, which allows for carryover as part of a fund balance.

Object Code	Projected Income
8181 Special Education PL 101-476	\$ 130,000
8290 Title I	40,000
8290 Title IIA – Principal/Teacher Staff Develop.	7,300
8290 COVID19 ESSER Funding	0
Total Form 01, Line A.2)	\$177,300

Other State Revenue Sources

When the Local Control Funding Formula (LCFF) was implemented (2013) most state categorical programs were eliminated and their associated funding was consolidated into districts’ LCFF base year funding. However, in recent years, the state has reintroduced a number of special categorical programs, often as one-time funds with very specific accounting and expenditure requirements.

Ongoing state revenue sources include the Mandate Block Grant, Lottery, and Mental Health Services allocations. Details regarding per-ADA funding assumptions for these programs can be found in the accompanying budget exhibits at the end of this narrative. The state also requires districts to account for STRS On-Behalf payments—the state’s contribution to CalSTRS on behalf of local employees. While these amounts are included in district financial reports, they do not involve any cash received or spent by the district and are recorded for accounting purposes only.

Object Code	Projected Income
8550 Mandate Block Grant	\$ 15,225
8560 State Lottery	151,515
8590 Home-To-School Transportation 60% Allow.	59,745
8590 STRS on Behalf of State	347,983
8590 ELO Program	210,000
8590 Learning Recovery EBG	39,629
8590 Prop 28 Arts & Music in Schools	62,895
8590 ERMHS State Mental Health Funds	38,426
Total Form 01, Line A.3)	\$925,418

Local Revenue Sources

Local revenue consists of interest earned, donations, Foundation funding, Special Education AB602 funding, rent, SunRidge MOU, SunRidge special ed costs, and miscellaneous. This budget reflects historical levels and/or available funds. Donations and Foundation funding will not be budgeted until cash is received.

Object Code	Projected Income
8650 Lease/Rentals	\$ 27,760
8660 Interest	142,000
8677 Interagency – Special Ed	50,000
8689 Indirect Cost Support	400
8689 SunRidge MOU / District costs	290,000
8699 SunRidge Special Ed costs	90,000
8699 Miscellaneous and MAA	29,000
8792 Special Ed AB602	318,000
Total Form 01, Line A.4)	\$ 947,160
Total Form 01, Line A.5) Total Revenues	\$9,935,230

EXPENDITURES

Staffing and Salaries

Certificated teaching, support staff and administrator positions are based on the following staffing levels:

1.00 FTE	Superintendent
2.00 FTE	Principals
14.00 FTE	AB classroom teachers
8.80 FTE	TH classroom teachers
0.70 FTE	AB enrichment teachers
2.10 FTE	TH elective teachers
0.50 FTE	AB Academic Intervention/Title I/EIA
0.40 FTE	TH Academic Intervention
1.00 FTE	AB Pupil Personnel Counselor
1.00 FTE	TH Pupil Personnel Counselor
<u>3.40 FTE</u>	Education Specialists (Includes AB, TH, OV)
34.90 FTE	Total

Prof Dev & Stipends: \$58,000+

Salary calculations are commensurate with approved salary schedules and contractual agreements. This budget includes step movement from prior year. Future years include an estimated 2% for cost of step only. There are no additional projected salary increases included in this budget for the subsequent years. The proposed budget excludes the employment cost of a potential 1.0 FTE Director of Special Projects as any utilization of this position in 2025-2026 is expected to be substantially offset by anticipated reimbursements and one-time funding, ensuring minimal impact on overall expenditures.

Total Form 01, Line B.1) Total Estimated Cost	\$ 3,678,957
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Classified staffing levels are as follows:

7.00 FTE	Custodial/Maintenance (includes Maint. Director)
2.16 FTE	AB Yard/Parking Lot Duty
1.52 FTE	TH Campus Supervisors
3.82 FTE	School Offices Clerical
1.00 FTE	ELL program assistant
0.36 FTE	Library assistants
0.63 FTE	Health Tech
3.84 FTE	Special Education assistants
2.80 FTE	AB Instructional assistants
1.12 FTE	TH Instructional assistants
0.28 FTE	AB PIP assistant
0.26 FTE	AB Art assistant
4.00 FTE	District Office Payroll/Clerical/Technical
<u>1.00 FTE</u>	Business Manager
29.79 FTE	Total

Salary calculations are commensurate with approved salary schedules. The District's classified employees are not represented by any union. This budget includes step movement from prior year. Future years include an estimated 2% increase for cost of step only. There are no additional projected salary increases included in this budget for the subsequent years.

Total Form 01, Line B.2) Total Estimated Cost \$ 1,640,737

Employee Benefits

Statutory Benefits for **Certificated** employees include:

Benefit	Percent * Salary
State Teachers' Retirement	19.10 %
Medicare	1.45 %
Unemployment Insurance	0.05 %
Workers' Compensation Insurance	1.52 %
Total	22.12%

Statutory Benefits for **Classified** employees include:

Benefit	Percent * Salary
Public Employees Retirement	26.81%
Social Security	6.20%
Medicare	1.45%
Unemployment Insurance	0.05%
Workers' Compensation Insurance	1.52%
Total	36.03%

STRS on Behalf of State, book entry only \$347,983

Total Estimated Cost of All Statutory Benefits \$1,735,135

Health and Welfare

This district increased their maximum medical insurance contribution to \$1,212 per month on October 1, 2024, from \$1,200. The cost for medical insurance through RESIG will increase approximately 8% for the 2025-26 school year increasing the contribution by the district for those employees below the \$1,212 maximum. Vision insurance rates are the same as last year at \$96 per year. It is

anticipated that dental insurance will have a rate pass leaving the annual cost at \$1,332. Health insurance maximum annual benefit beginning October 1, 2025 is \$15,972 per year for a full FTE.

Total Annual Cost of Health & Welfare Benefits \$734,957

Total Form 01, Line B.3) Total Employee Benefits \$ 2,470,092

Salaries and benefits account for 75% of the District's expenditure budget.

Books and Supplies

Books and supplies are budgeted based on prior year regular expenses. Please note that carryover and donations are not shown in the 2025-26 budget. Multi-year projections include separate lines to show where one time federal and state categorical funding was spent. The higher budgeted amounts in 2024-25 (54% higher) includes one-time expenditures due to receipt of special block grants and COVID19 funding, carryover and donations. 24-25 also included over \$75,000 budgeted for kitchen equipment that is not included in 25-26.

Total Form 01, Line B.4) Total Books and Supplies \$221,671

Services and Operating Expenses

Service and Operating expenses are budgeted based on prior year and expected needs in fiscal year 2025-26. Please note that carryover and donations are not shown in the 2025-26 budget. The previous year, 2024-25, includes one-time expenditures using special categorical block grant funding plus carryover and donations.

Total Form 01, Line B.5) Total Contracts & Services \$2,485,939

Capital Outlay

There is no capital outlay anticipated from the General Fund included in this budget.

Other Outgo

This is the amount of Basic Aid Supplement funds that are transferred to SunRidge, as it is an external charter a different object code is used for this transfer while the other two charters are internal and are shown as Transfers Out in Section D. This amount also includes Mental Health funding transferred to the SELPA for their large cost pool.

Total Form 01, Line B.7) Total Other Outgo \$162,090

Total Form 01, Line B.9) Total Expenditures \$10,659,486

Transfers In (GF = General Fund, Sp Ed EC = Special Ed Excess Costs)

Transfer In F01 GF from F09 Orchard View Sp Ed EC	\$320,000
Transfer In F01 GF from F09 Orchard View Direct Costs	310,000
Transfer In F01 GF from F03 Twin Hills CMS Sp Ed EC	250,000
Transfer In F01 GF from F03 Twin Hills CMS Direct Costs	250,000
Transfer In F03 THCMS from F01 General Fund BAS	300,000
Transfer In F01 GF from F12 Apple Blossom Aft Sch Pgm	30,000
Transfer In F01 GF +F03 THCMS from F20 OPEB/CRSP	46,270

Total Form 01, Line D.1a) Total Transfers In \$1,506,270

Transfers Out (GF = General Fund, BAS = Basic Aid Supplement Funds)

Transfer Out F01 GF to F13 Cafeteria	\$ 87,000
Transfer Out F03 THCMS to GF F01 Direct Costs	500,000
Transfer Out F01 GF to F03 THCMS BAS	300,000
Transfer Out F01 GF to F09 OV BAS	300,000
Transfer Out F01 GF to D21 SR BAS – see Other Outgo	

Total Form 01, Line D.1b) Total Transfers Out \$1,187,000

Special Education Contribution (\$1,298,259)

Some restricted programs receive less funding than needed, requiring a General Fund contribution to cover the shortfall. Special education represents the largest of these contributions, reflecting both the growing complexity of student needs across all sites and the expanded programming provided through WSCC (West Sonoma County Consortium) for students with exceptional needs. For 2025–26, this includes nearly \$600,000 in additional district costs.

All related revenues and expenditures are recorded in Fund 01, which includes Apple Blossom, Twin Hills Charter Middle School, Orchard View, and SunRidge (for Consortium expenses). Charter school contributions are based on P-2 ADA and actual service usage, as outlined in their Memoranda of Understanding:

- Orchard View and Twin Hills Charter Middle School use an excess cost model, with payments shown as Transfers into Fund 01.
- SunRidge School operates its own program and contributes toward West County Consortium excess costs (e.g., nursing, psychology, OT, speech). These payments appear in the Local Revenue section due to its separate district designation.

The total anticipated contribution to special education for 2025–26 is \$1,298,259, representing a significant portion of the District’s projected General Fund deficit. Looking ahead, special education programming will continue to be a strategic priority for District leadership. The focus remains on delivering high-quality, student-centered services while also implementing long-term cost-containment strategies to minimize the fiscal impact on the General Fund and ensure the District’s overall financial stability.

PIP Program (\$20,000)

Apple Blossom continues to provide PIP, Primary Intervention Program, and this program requires a contribution from the General Fund as the only source of income is currently Box Tops for Education.

Routine Repair and Maintenance (\$300,000)

When a district receives state funding for facility modernization through specific propositions, it is required to annually transfer 3% of its unrestricted adopted budget to the Routine Repair and Maintenance Account (RRMA)—a restricted fund. This requirement exists to help ensure that modernized facilities remain in good working condition for at least 20 years. At the time of Adopted Budget, the District does not currently meet the 3% threshold based on the state’s prescribed calculation, which excludes STRS On-Behalf contributions, COVID-19-related expenditures, and other one-time revenues. If the state were to also exclude recent one-time categorical funding, the resulting calculation would better reflect the District’s true ongoing operational spending. This may be further clarified at the First Interim Budget Report, when updated revenues and expenditures are reported.

RRMA funds are used for the repair and maintenance of facilities at both school campuses. While Twin Hills Charter Middle School (THCMS) does not contribute unrestricted funds toward the transfer, site maintenance salaries and benefits at THCMS are now paid from RRMA. Ensuring the safety and upkeep of district-owned facilities remains a top operational priority.

Total Form 01, Line D.3) Total Contributions \$1,878,259

RESERVES & ASSIGNMENTS

In accordance with Board Policy 3100, Twin Hills Union School District maintains a total reserve target of 17%, which includes the state-required minimum of 4% for Economic Uncertainty. This reserve policy reflects the District's commitment to sound fiscal stewardship and long-term financial stability.

The District's reserves include required set-asides for:

- Revolving cash and operational reserves
- Our share of the West County Special Education Consortium's economic uncertainty requirement
- Contingencies related to changes in JPA transportation funding

An assignment is also included to support the district's three charter schools in aligning with the District's overall reserve policy. While current fund balances bring us close to the 17% reserve target, these reserves may be reflected across both Fund 01 (General Fund) and Fund 17 (Special Reserve Fund). The District will continue to monitor and adjust these assignments as part of its ongoing multi-year budget planning. Please refer to Exhibit B for a detailed summary of reserve assignments across all applicable funds.

FUND BALANCE (Ending Fund Balance \$2,805,531)

The District projects a beginning fund balance of \$3,210,517 for the 2025–26 budget year, with an estimated ending fund balance of \$2,805,531. This total includes both restricted and unrestricted funds. The projected use of \$404,986 in fund balance is primarily due to two factors:

- Continued sharing of Basic Aid Supplemental (BAS) funding with charter schools to support joint services and establish contingency reserves.
- The ongoing and rising cost of special education services.

After setting aside a combined 17% reserve, along with the revolving cash reserve and other assignments detailed in Exhibit B, the District will end the year with no remaining unassigned or unappropriated fund balance.

CASH FLOW

Funds 01 and 03 will have cash at the end of each month and at the end of the year. Deferrals are not expected for this fiscal year at this time but may happen in June of 2026 for one month as an accounting move to push state expenses to the next year, this is not unusual when the state has revenue issues.

MULTI YEAR PROJECTION

The District's multi-year projection reflects a continued commitment to fiscal vigilance and strategic planning. It reinforces the need to address overspending trends through thoughtful, phased expenditure reductions over the next several years. While tools like the LCFF Calculator provide useful revenue projections, they are not guarantees of funding and must be used cautiously in budget development.

The District has experienced declining enrollment in recent years—particularly at Apple Blossom and Twin Hills Charter Middle School. However, due to program changes in nearby districts, Twin Hills Charter Middle School anticipates increased enrollment in 2025–26, which is expected to remain stable over the next two years.

To support the unique operational needs of a comprehensive middle school—including departmentalized staffing and enriched course offerings—Twin Hills Charter Middle School is receiving \$300,000 annually in Basic Aid Supplemental (BAS) funds for three consecutive years (beginning in 2024–25). These funds are intended to help offset higher operating costs and to enhance the school's attractiveness to prospective families.

Importantly, if enrollment increases, state revenues improve, or one-time funding becomes available, the need for BAS transfers may be mitigated. The District continues to work diligently to maintain and increase enrollment across all schools through program development, family engagement, and strategic outreach.

In addition to prudent spending practices, the District is exploring diverse revenue-generating strategies, including:

- Participation in the Multi-Payer Fee Schedule Program to enhance funding for behavioral health services
- Ongoing ELO-P (Expanded Learning Opportunities Program) expansion
- Active pursuit of public and private grant opportunities
- Community partnerships to support enrichment and extended learning

The District also benefits greatly from the generosity of its school communities. Apple Blossom School's annual Walkathon-Jogathon continues to be a successful fundraiser, generating over \$31,000 in support of additional instructional needs at the site. The collective efforts of our three Educational Foundations—Twin Hills/Apple Blossom, SunRidge, and Orchard View—demonstrate a growing commitment to enriching student experiences across the district. These contributions are deeply valued and appreciated.

At the same time, the District is actively exploring new and diversified revenue opportunities, including:

- Participation in the Multi-Payer Fee Schedule Program to support behavioral and health-related services
- Expansion of ELO-P (Expanded Learning Opportunities Program)
- Pursuit of grant funding from public and private sources
- Development of community partnerships to expand learning opportunities and support services

Looking forward, this budget will be updated in August once the State's budget is finalized and additional details become available. As always, it is important to remember that the budget is a living document, subject to revision throughout the year in response to changes in enrollment, staffing, and funding conditions.

CHARTER SCHOOLS

Charter schools are funded through the Local Control Funding Formula (LCFF), just like district-operated schools. Each school receives its own per-ADA (Average Daily Attendance) calculation, which is reflected in their individual financial reports. Local property taxes are applied first to meet each school's LCFF entitlement. If those revenues are insufficient, the state backfills the difference using a combination of LCFF and Education Protection Account (EPA) funds.

Twin Hills Charter Middle School (D53 Fund 03) (Grades 6-8)

The Twin Hills Charter School's Revenue and Expenditures are included in the General Fund information.

Orchard View Independent Study Charter School (D53 Fund 09) (Grades K-12)

This charter school's projected Average Daily Attendance (ADA) of 216 is based on an enrollment of 222 students. The current budget reflects a projected decrease in fund balance of approximately \$8,643 for the year. In previous years, expense reductions were included in advance as part of the charter's fiscal plan. However, under the District's current approach, budget adjustments will be made throughout the year based on actual enrollment and updated financial data. The Memorandum of Understanding (MOU) with the District, included under Transfers Out, covers both:

- The charter's share of district operational costs, and
- Its proportional share of excess special education costs, which have increased this year due to rising service expenses.

To support the charter in maintaining fiscal stability, a transfer of \$300,000 in Basic Aid Supplemental (BAS) funds has been included. The estimated beginning fund balance is \$188,890, and after the projected decrease of \$8,643, the estimated ending balance is \$180,247. From this, the following restricted resources must be deducted:

- California Clean Energy Funds – \$45,523
- Proposition 28: Arts and Music in Schools – \$32,865
- A–G Completion and other state block grants – \$11,278

Total restricted resources: \$89,666

After accounting for restricted funds, the final assigned balance is \$90,581. For further details, please refer to the Reserve Report (Exhibit B). It is important to note that this fund is projected to maintain positive cash flow each month and at year-end.

ADA = 216 / FTE: Cert=15.0 Clasfd=4.05	Adopted Budget
Revenue	
LCFF State Aid, EPA, In Lieu Property Tax	\$2,645,194
Other State (Mandate, Lottery, STRS on BH)	273,526
Local Revenue (Interest)	16,000
Total Revenue	\$2,934,720
Expenditures	
Salaries & Benefits	\$2,493,395
Books & Supplies	56,036
Services & Other Outgo	63,932
Total Expense	\$2,613,363
Transfer In BAS	+300,000
Transfer Out	-630,000
Net Increase (Decrease) to Fund Balance	(\$ 8,643)

SunRidge Waldorf Charter School (D21) (Grades TK-8)

SunRidge is currently leasing the Pine Crest Campus on Hayden Avenue from an adjoining school district. The projected ADA of 252 for 2025-26 is based on enrollment of 269 and is not projected to change for the two subsequent years. Specialty program (Res 9041) revenue is estimated at an amount to cover the costs of that program which consists of classified specialty instructor employees and the employee benefit costs. Basic Aid Supplement funds are transferred to this charter for all four years shown on the multi-year projection in the amount of \$150,000 per year. This charter is budgeted to increase its fund balance by \$107,640.

ADA = 252 / FTE: Cert=13.5 Clasfd=14.9	Adopted Budget
Revenue	
LCFF State Aid, EPA, In Lieu Property Tax	\$3,037,055
Other State (Mandate, Lottery, STRS on Behalf)	397,260
Local Revenue (includes \$150k BAS from D53/F01)	686,700
Federal and State Meal Program Reimbursement	135,000
Total Revenue	\$4,256,015
Expenditures	
Salaries & Benefits	\$2,944,094
Books & Supplies	243,793
Services & Other Outgo	960,488
Total Expense	\$4,148,375
Transfers In (MYP: BAS included in Local Rev)	
Net Increase (Decrease) to Fund Balance	\$ 107,640

After adding the revenue over expenditures of \$107,640 to the prior year estimated ending fund balance, the ending balance before assignments and reserves will be \$741,092. After deducting the non-spendable revolving cash amount of \$4,000, the restricted resources of \$445,884 consisting of ELO-P, CA Clean Energy, Prop 28 Art and Music in Schools and After Care Program, plus the assigned RESIG deductible of \$18,000, the final assigned balance is a positive \$273,208 equaling a 7% reserve. The board required reserve of 17% is \$685,890 and Fund 01 shows an assignment of \$412,682 but Fund 01 is unable to fully fund this amount. Please see details on the attached Reserve report (Exhibit B). This fund is estimated to have cash at the end of every month and at the end of the year.

MULTI-YEAR PROJECTION NOTES FOR ALL SCHOOLS:

STRS on Behalf of State is being included so the State of California can show what it is costing them to fund their portion of the teacher's retirement plan (CalSTRS). There is a revenue shown as Other State that exactly matches the expense under Employee Benefits. We never actually receive or spend the money but are required to budget and journal as if we do.

CalSTRS and CalPERS

The employer cost for retirement will be an ongoing issue as the cost climbed to 19.1% for CalSTRS and to 27.8% in 2027-28 for CalPERS. CalSTRS is the certificated retirement plan. CalPERS is the classified retirement plan. Governor Newsom understands pension reform may devastate school districts and has chosen to provide millions of dollars to fund the CalSTRS and CalPERS liability resulting in a reduced employer cost in several of the past years. Since 2022-23 there has been no relief from the State and schools are required to cover the entire cost.

Retirement Plan Year:	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
STRS ER Rates	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%	16.92%
PERS ER Rates	11.847%	13.888%	15.531%	18.062%	19.721%	20.70%	22.91%
Retirement Plan Year:	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
STRS ER Rates	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%
PERS ER Rates	25.37%	26.68%	27.05%	26.81%	26.90%	27.80%	27.40%

Necessary Expense Reductions/Additional Adjustments

To meet the 17% reserve requirement, all sites must continue planning for expense reductions unless enrollment or state funding improves. Multi-Year Projections (MYPs) include “Additional Adjustments” lines to reflect this ongoing work. Administrative teams and Ad Hoc Committees will be responsible for identifying and implementing targeted savings strategies as needed to avoid any ongoing deficit spending.

OTHER FUNDS

Fund 12 - Child Development: Apple Blossom After School Program

(Ending fund balance: \$75,137)

This program continues to provide families with before and after school child care and is going strong. They are currently running their successful summer program and supporting the Expanded Learning Opportunity Program.

Fund 13 – Cafeteria: Universal Meal Program (Ending fund balance: \$12,667)

Universal Meals began in August 2022. This program allows students to receive two meals each school day at no cost to the students. We were fortunate to keep our current vendor, Revolution Foods, for the 25-26 school year. The higher meal reimbursement from the State should cover the increased cost for the meals. Each year it takes a month or so to fine tune this program so ordering matches consumption. This fund will be updated often during the year to keep up with what is actually going on. As always, this fund requires a General Fund contribution, estimated at \$87,000 for 2025–26, to support employee salaries and benefits, as well as necessary supplies and permits. This includes maintaining reserves for revolving cash (\$4,000) and inventory (\$457).

Fund 14 - Deferred Maintenance (Ending Committed fund balance: \$194,661)

When the state changed the funding formula to LCFF districts no longer received separate funds for maintenance and instead became part of the LCFF calculation. This makes districts responsible for transferring revenue to this fund based on site needs. Projects are identified and vetted by the Superintendent and Site Administrators. This list of projects is approved by the board annually resulting in these funds being committed. Please see Exhibit D for additional details. Currently we have included a revenue transfer from Fund 01 in the amount of \$50,000.

Fund 17 - Special Reserve Fund for Other Than Capital Outlay

(Ending fund balance: \$347,675)

This is the fund cash is borrowed from as needed throughout the year and the ending fund balance is considered part of the reserve.

Fund 20 - Postemployment Benefits (Ending fund balance: \$415,629)

Fund 20 is designated to set aside resources for the District's postemployment obligations, including retiree benefits. The District continues to address these long-term liabilities in accordance with state reporting standards. Based on the most recent actuarial valuation, the total liability is estimated at \$991,391—primarily for cash-based retirement incentives, with a minimal amount related to retiree healthcare.

For 2025–26, the District anticipates a transfer of \$46,270 to support benefits for three retirees currently enrolled in the Cash Retirement Severance Program (CRSP). A plan remains in place to fully fund the remaining liability over time.

Fund 21 - Bond Fund (Ending fund balance: \$176,987)

This fund is used to track bond revenue and expenditures for projects approved under Measure M (2010). While most funds from earlier bond sales have been expended on completed capital improvements, one final bond issuance (Series C) remains available to be sold. The current fund balance is assigned and restricted for future Measure M–approved projects. At this time, the only budgeted activity is interest earnings.

Fund 25 - Capital Facilities Fund (Ending fund balance: \$16,673)

This fund is used to collect the revenue generated through developer fees. We currently have suspended collection of these developer fees and the only revenue is for interest. This fund pays the District's portion of the cost of the bus facility operated by the West County Transportation JPA. The annual payment for that facility will be about \$7,100.

Fund 40 - Special Reserve for Capital Projects (Ending fund balance: \$100,447)

This fund is used to accumulate resources designated for capital improvements or equipment purchases. The balance is Assigned and will only be used for site or building improvements or equipment purchases exceeding \$5,000.

Federal and State Categorical Funding Entitlements and Expenses Recaps

25-26 Adopted Budget for MYP Includes funds received and spent in 2025-26, 2026-27 and 2027-28													6/13/25	
Categorical funding by Resource: Apple Blossom Elementary/District														
Year	Res #	FB/UR	Revenue	Final year to spend	Spent 21-22	Spent 22-23	Spent 23-24	24-25 Budget	25-26 Budget	26-27 Budget	27-28 Budget	Fund Balance	Program Title	
21-22	2600	FB	\$65,951	23-24								\$65,951	Expanded Learning Opportunities Program ELO-P 2021-22, unspent funds returned 24-25	
22-23	2600	FB	\$144,774	23-24								\$144,774	Expanded Learning Opportunities Program ELO-P 2022-23, unspent funds returned 24-25	
23-24	2600	FB	\$119,854	24-25								\$119,854	Expanded Learning Opportunities Program ELO-P 2023-24 unspent funds returned 24-25	
24-25	2600	FB	(\$330,579)	24-25								(\$330,579)	Funds Recaptured by the State 2024-25	
24-25	2600	FB	\$110,202	25-26								\$110,202	Expanded Learning Opportunities Program ELO-P 2024-25	
25-26	2600	FB	\$110,000	26-27								\$110,000	Expanded Learning Opportunities Program ELO-P 2025-26	
26-27	2600	FB	\$110,000	27-28								\$110,000	Expanded Learning Opportunities Program ELO-P 2026-27	
27-28	2600	FB	\$110,000	28-29								\$110,000	Expanded Learning Opportunities Program ELO-P 2027-28	
	3213	UR	\$292,030	23-24	\$55,000	\$164,000	\$73,030						\$0 Elementary and Secondary School Emergency Relief III (ESSER III) Fund	
	3214	UR	\$73,008	23-24				\$73,008					\$0 Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss (Ext day/year only)	
	3218	UR	\$24,261	23-24	\$13,080		\$11,181						\$0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	
	3219	UR	\$41,822	23-24			\$41,822						\$0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	
21-22	6053	UR	\$59,621	25-26		\$739	\$33,269	\$25,613					\$0 Universal Prekindergarten Planning and Implementation Grant 21-22	
22-23	6053	UR	\$43,568	25-26				\$43,568					\$0 Universal Prekindergarten Planning and Implementation Grant 22-23	
	6266	FB	\$108,349	25-26		\$9,399	\$18,125	\$35,825	\$25,000				\$20,000 Educator Effectiveness Funds (EEF)	
23-24	6546	FB	\$21,445	23-24			\$21,445						\$0 Special Ed Mental Health 23-24	
24-25	6546	FB	\$22,236	24-25				\$22,236					\$0 Special Ed Mental Health 24-25	
25-26	6546	FB	\$22,236	25-26					\$22,236				\$0 Special Ed Mental Health 25-26	
26-27	6546	FB	\$22,236	26-27						\$22,236			\$0 Special Ed Mental Health 26-27	
27-28	6546	FB	\$22,236	27-28							\$22,236		\$0 Special Ed Mental Health 27-28	
	6762	FB	\$184,588	25-26		\$581	\$79,893	\$79,114	\$25,000				\$0 Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD)	
23-24	6770	FB	\$37,886	25-26				\$37,886					\$0 Prop 28 Art & Music In Schools 23-24	
24-25	6770	FB	\$36,744	26-27				\$16,744	\$20,000				\$0 Prop 28 Art & Music In Schools 24-25	
25-26	6770	FB	\$36,744	27-28						\$20,000	\$16,744		\$0 Prop 28 Art & Music In Schools 25-26	
26-27	6770	FB	\$36,744	28-29								\$33,488	\$0 Prop 28 Art & Music In Schools 26-27	
27-28	6770	FB	\$36,744	29-30								\$36,744	\$0 Prop 28 Art & Music In Schools 27-28	
	7425	FB	\$115,647	23-24	\$71,647	\$29,000	\$15,000						\$0 Expanded Learning Opportunities (ELO) Grant	
23-24	7435	FB	\$169,499	27-28			\$145,238		\$24,261				\$0 Learning Recovery Emergency Block Grant (LRE)	
Totals			\$1,847,846		\$139,727	\$203,719	\$439,003	\$333,994	\$116,497	\$42,236	\$42,236	\$530,434		
Categorical funding by Resource: Twin Hills Charter Middle School														
Year	Res #	FB/UR	Revenue	Final year to spend	Spent 21-22	Spent 22-23	Spent 23-24	24-25 Budget	25-26 Budget	26-27 Budget	27-28 Budget	Fund Balance	Program Title	
21-22	2600	FB	\$50,000	23-24								\$50,000	Expanded Learning Opportunities Program ELO-P 2021-22, unspent funds returned 24-25	
22-23	2600	FB	\$50,000	23-24								\$50,000	Expanded Learning Opportunities Program ELO-P 2022-23, unspent funds returned 24-25	
23-24	2600	FB	\$50,000	24-25								\$50,000	Expanded Learning Opportunities Program ELO-P 2023-24 unspent funds returned 24-25	
24-25	2600	FB	(\$150,000)	24-25								(\$150,000)	Funds Recaptured by the State 2024-25	
24-25	2600	FB	\$50,000	25-26								\$50,000	Expanded Learning Opportunities Program ELO-P 2024-25	
25-26	2600	FB	\$100,000	26-27								\$100,000	Expanded Learning Opportunities Program ELO-P 2025-26 if program in place-minimum increased	
26-27	2600	FB	\$100,000	27-28								\$100,000	Expanded Learning Opportunities Program ELO-P 2026-27 if program operating	
27-28	2600	FB	\$100,000	28-29								\$100,000	Expanded Learning Opportunities Program ELO-P 2027-28 if program operating	
	6266	FB	\$56,675	25-26	\$9,138	\$923	\$15,442	\$16,172	\$15,000				\$0 Educator Effectiveness Funds (EEF)	
23-24	6546	FB	\$15,614	23-24			\$15,614						\$0 Special Ed Mental Health 23-24	
24-25	6546	FB	\$16,190	24-25				\$16,190					\$0 Special Ed Mental Health 24-25	
25-26	6546	FB	\$16,190	25-26					\$16,190				\$0 Special Ed Mental Health 25-26	
26-27	6546	FB	\$16,190	26-27						\$16,190			\$0 Special Ed Mental Health 26-27	
27-28	6546	FB	\$16,190	27-28							\$16,190		\$0 Special Ed Mental Health 27-28	
	6762	FB	\$125,652	25-26			\$22,746	\$45,906	\$23,000				\$34,000 Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD)	
23-24	6770	FB	\$26,856	25-26				\$16,856	\$10,000				\$0 Prop 28 Art & Music In Schools 23-24	
24-25	6770	FB	\$26,151	26-27					\$3,151				\$23,000 Prop 28 Art & Music In Schools 24-25	
25-26	6770	FB	\$26,151	27-28									\$26,151 Prop 28 Art & Music In Schools 25-26	
26-27	6770	FB	\$26,151	28-29									\$26,151 Prop 28 Art & Music In Schools 26-27	
27-28	6770	FB	\$26,151	29-30									\$26,151 Prop 28 Art & Music In Schools 27-28	
	7435	FB	\$107,368	27-28			\$81,795	\$10,205	\$15,368				\$0 Learning Recovery Emergency Block Grant (LRE)	
Totals			\$851,529		\$9,138	\$923	\$135,597	\$105,329	\$82,709	\$16,190	\$16,190	\$485,453		
Categorical funding by Resource: Orchard View School														
Year	Res #	FB/UR	Revenue	Final year to spend	Spent 21-22	Spent 22-23	Spent 23-24	24-25 Budget	25-26 Budget	26-27 Budget	27-28 Budget	Fund Balance	Program Title	
	2600	FB		23-24									\$0 Non Classroom based, not eligible	
21-22	6053	UR	\$26,005	25-26			\$6,000					\$20,005	Universal Prekindergarten Planning and Implementation Grant 21-22	
22-23	6053	UR	\$29,174	25-26								\$29,174	Universal Prekindergarten Planning and Implementation Grant 22-23	
	6266	FB	\$44,837	25-26	\$4,625	\$7,662	\$13,268	\$11,282	\$8,000				\$0 Educator Effectiveness Funds (EEF)	
23-24	6546	FB	\$17,579	23-24			\$17,579						\$0 Special Ed Mental Health 23-24	
24-25	6546	FB	\$18,227	24-25				\$18,227					\$0 Special Ed Mental Health 24-25	
25-26	6546	FB	\$18,227	25-26					\$18,227				\$0 Special Ed Mental Health 25-26	
26-27	6546	FB	\$18,227	26-27						\$18,227			\$0 Special Ed Mental Health 26-27	
27-28	6546	FB	\$18,227	27-28							\$18,227		\$0 Special Ed Mental Health 27-28	
	6762	FB	\$136,740	25-26		\$29,276	\$44,564	\$47,900	\$15,000				\$0 Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD)	
23-24	6770	FB	\$27,320	25-26				\$20,320	\$7,000				\$0 Prop 28 Art & Music In Schools 23-24	
24-25	6770	FB	\$28,399	26-27					\$23,933				\$4,466 Prop 28 Art & Music In Schools 24-25	
25-26	6770	FB	\$28,399	27-28									\$28,399 Prop 28 Art & Music In Schools 25-26	
26-27	6770	FB	\$28,399	28-29									\$28,399 Prop 28 Art & Music In Schools 26-27	
27-28	6770	FB	\$28,399	29-30									\$28,399 Prop 28 Art & Music In Schools 27-28	
	7412+13	FB	\$8,951	25-26									\$8,951 A-G Completion Improvement Grant Program	
	7435	FB	\$91,435	27-28			\$9,315	\$50,000	\$32,120				\$0 Learning Recovery Emergency Block Grant (LRE)	
	7810	FB	\$2,327	27-28									\$2,327 Other State: Ethnic Studies	
Totals			\$570,872		\$4,625	\$36,938	\$90,726	\$147,729	\$104,280	\$18,227	\$18,227	\$150,120		
Categorical funding by Resource: SunRidge School														
Year	Res #	FB/UR	Revenue	Final year to spend	Spent 21-22	Spent 22-23	Spent 23-24	24-25 Budget	25-26 Budget	26-27 Budget	27-28 Budget	Fund Balance	Program Title	
21-22	2600	FB	\$50,000	23-24								\$50,000	Expanded Learning Opportunities Program ELO-P 2021-22, unspent funds returned 24-25	
22-23	2600	FB	\$105,691	23-24								\$105,691	Expanded Learning Opportunities Program ELO-P 2022-23, unspent funds returned 24-25	
23-24	2600	FB	\$113,603	24-25								\$113,603	Expanded Learning Opportunities Program ELO-P 2023-24 unspent funds returned 24-25	
24-25	2600	FB	(\$269,294)	24-25								(\$269,294)	Funds Recaptured by the State 2024-25	
24-25	2600	FB	\$105,445	25-26								\$105,445	Expanded Learning Opportunities Program ELO-P 2024-25	
25-26	2600	FB	\$110,000	26-27								\$110,000	Expanded Learning Opportunities Program ELO-P 2025-26	
26-27	2600	FB	\$110,000	27-28								\$110,000	Expanded Learning Opportunities Program ELO-P 2026-27	
27-28	2600	FB	\$110,000	28-29								\$110,000	Expanded Learning Opportunities Program ELO-P 2027-28	
	3219	UR	\$26,485	23-24		\$2,773	\$23,712						\$0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	
21-22	6053	UR	\$55,852	25-26				\$40,000	\$15,852				\$0 Universal Prekindergarten Planning and Implementation Grant 21-22, Expenses and def rev on MYP	
22-23	6053	UR	\$48,748	25-26					\$9,148				\$39,600 Universal Prekindergarten Planning and Implementation Grant 22-23, not on MYP	
	6266	FB	\$56,771	25-26		\$9,491	\$14,303	\$18,977	\$14,000				\$0 Educator Effectiveness Funds (EEF)	
23-24	6546	FB	\$17,462	23-24			\$17,462						\$0 Special Ed Mental Health 23-24	
24-25	6546	FB	\$18,106	24-25				\$18,106					\$0 Special Ed Mental Health 24-25	
25-26	6546	FB	\$18,106	25-26					\$18,106				\$0 Special Ed Mental Health 25-26	
26-27	6546	FB	\$18,106	26-27						\$18,106			\$0 Special Ed Mental Health 26-27	
27-28	6546	FB	\$18,106	27-28							\$18,106		\$0 Special Ed Mental Health 27-28	
	6762	FB	\$126,448	25-26		\$3,300	\$80,459	\$29,689	\$13,000				\$0 Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD)	
23-24	6770	FB	\$33,362	25-26			\$4,921	\$17,857	\$10,584				\$0 Prop 28 Art & Music In Schools 23-24	
24-25	6770	FB	\$31,110	26-27									\$31,110 Prop 28 Art & Music In Schools 24-25	
25-26	6770	FB	\$31,110	27-28									\$31,110 Prop 28 Art & Music In Schools 25-26	
26-27	6770	FB	\$31,110	28-29									\$31,110 Prop 28 Art & Music In Schools 26-27	
27-28	6770	FB	\$31,110	29-30									\$31,110 Prop 28 Art & Music In Schools 27-28	
	7435	FB	\$158,046	27-28			\$60,592	\$74,831	\$22,623				\$0 Learning Recovery Emergency Block Grant (LRE)	
Totals			\$1,155,483		\$0	\$15,564	\$201,449	\$199,460	\$103,313	\$18,106	\$18,106	\$599,485		
FB = Fund Balance UR = Unearned Revenue Please note: This report does not include all categorical funding, it does not include Lottery, Kitchen Infrastructure and Training, and														

Twin Hills USD
Enrollment and ADA
2025-26 Adopted Budget - Current

ACTUAL P-2 ADA 24-25

UPDATED FOR 25-26 ADOPTED BUDGET

	2024-25 PRIOR FISCAL YEAR			2024-25 Note: Enroll- ment @ Mar 31, 2025	2025-26 CURRENT FISCAL YEAR			2026-27 1ST SUBSEQUENT YEAR			2027-28 2ND SUBSEQUENT YEAR		
	Enrollment @ CBEDS (actual)	P-2 ADA (estimate)	LCFF UNDUPLICATE D COUNT		Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATE D COUNT
DISTRICT Apple Blossom													
K-3	199	186.59	48	198	200	190	48	200	190	48	200	190	48
4-6	106	100.58	36	107	107	101	36	107	101	36	107	101	36
4-6: NPS													
7-8: NPS													
SCOE Class TK-3 or 6-22	1	1.02	1	1	1	1	1	1	1	1	1	1	1
Totals	306	288.19	85	306	308	292	85	308	292	85	308	292	85
Ratio of ADA to Enrollment / Percentage Unduplicated	LCFF=305 (w/o SCOE) 94.18% 27.78%				LCFF=307 94.69% 27.60%			LCFF=307 94.69% 27.60%			LCFF=307 94.69% 27.60%		
	AB will be funded on current year				AB will be funded on current year			AB will be funded on current year			AB will be funded on current year		
CHARTER SCHOOL Twin Hills CMS													
K-3													
4-6	64	59.21	16	64	85	80	20	85	80	20	85	80	20
7-8	143	133.78	32	145	170	160	40	170	160	40	170	160	40
9-12													
SCOE/NPS													
Totals	207	192.99	48	209	255	240	60	255	240	60	255	240	60
Ratio of ADA to Enrollment / Percentage Unduplicated	93.23% 23.19%				94.12% 23.53%			94.12% 23.53%			94.12% 23.53%		
CHARTER SCHOOL Orchard View													
K-3	32	29.23	7	30	33	32	7	33	32	7	33	32	7
4-6	48	46.59	11	49	44	43	10	44	43	10	44	43	10
7-8	37	35.97	10	37	40	39	11	40	39	11	40	39	11
9-12	107	101.26	22	102	105	102	22	105	102	22	105	102	22
SCOE/NPS													
Totals	224	213.05	50	218	222	216	50	222	216	50	222	216	50
Ratio of ADA to Enrollment / Percentage Unduplicated	95.11% 22.32%				97.30% 22.52%			97.30% 22.52%			97.30% 22.52%		
Sub-Totals District 53	737	694	183	733	785	748	195	785	748	195	785	748	195
CHARTER SCHOOL SunRidge													
K-3	134	122.75	40	132	130	122	39	130	122	39	130	122	39
4-6	87	81.1	35	86	86	80	34	86	80	34	86	80	34
7-8	35	31.82	8	36	51	48	14	51	48	14	51	48	14
9-12													
SCOE/NPS	2	1.97		2	2			2	2		2	2	
Totals District 21	258	237.64	83	256	269	252	87	269	252	87	269	252	87
Ratio of ADA to Enrollment / Percentage Unduplicated	92.11% 32.17%				93.68% 32.34%			93.68% 32.34%			93.68% 32.34%		
TOTALS ALL SITES	995	932	266	989	1,054	1,000	282	1,054	1,000	282	1,054	1,000	282

Enrollment Increase
ADA Increase

59

68

no change

no change

2025-26: Enrollment provided by Site Administrators May 2025. ADA increase estimated to be a higher percentage at each school than the prior year.

Twin Hills USD
Enrollment and ADA
2025-26 Adopted Budget - History

ADA Updated for 22-23 Closing
based on actual P-2 attendance

	Prior to COVID19 Pandemic			COVID19 Pandemic: Distance & Hybrid			COVID19 Pandemic: In-Person			COVID19 Pandemic: In-Person			2023-24 FISCAL YEAR			2023-24 Note: Enroll- ment @ Mar 31, 2024
	2019-20 Prior to COVID19 Pandemic			2020-21 During COVID19 Pandemic			2021-22 During COVID19 In-Person			2022-23 During COVID19 In-Person						
	Enrollment @ CBEDS (Oct)	P-2 ADA (actual)	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (Oct)	P-2 ADA - based on prior year	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (Oct 6)	P-2 ADA (actual)	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (Oct 5)	P-2 ADA (actual)	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (Oct 4, 2023)	P-2 ADA (actual)	LCFF UNDUPLICATE D COUNT	
DISTRICT Apple Blossom																
K-3	266	247.18	64	256	247.18	60	210	186.13	52	193	179.90	53	179	164.46	47	180
4-6	134	129.41	35	102	129.41	28	109	100.13	21	100	92.21	19	110	103.26	38	113
4-6: NPS	1	1.06		1	0.00											
7-8: NPS				1	1.06		1	1.07	0		0.10					
SCOE Class TK-3 or 6-22										1	0.95	1	1.5	1.85	1	1.5
Totals	401	377.65	99	360	377.65	88	320	287.33	73	294	273.16	73	290.5	269.57	86	294.5
Ratio of ADA to Enrollment / Percentage Unduplicated	LCFF=391	94.18%	25.32%	LCFF=353	104.90%	24.86%	LCFF=315	89.79%	23.47%	LCFF=293	92.91%	24.91%	LCFF= 289- 6= 283	94.75%	30.18%	
				G TK-3=249, G4-5=102, NPS=2			AB will be funded on prior year ADA 377.72			AB will be funded on 3 year rolling average, this year = 353.40			AB will be funded on 3 year rolling average, this year = 320.63			
CHARTER SCHOOL Twin Hills CMS																
K-3																
4-6	62	58.73	18	76	58.73	20	64	59.97	16	53	49.68	17	69	65.94	14	70
7-8	186	174.76	42	150	174.76	29	143	135.62	31	151	137.60	40	138	128.99	43	138
9-12																
Ungraded																
Totals	248	233.49	60	226	233.49	49	207	195.59	47	204	187.28	57	207	194.93	57	208
Ratio of ADA to Enrollment / Percentage Unduplicated	94.15% 24.19%			103.31% 21.68%			94.49% 22.71%			91.80% 27.94%			94.17% 27.54%			
CHARTER SCHOOL Orchard View																
K-3	45	45.08	5	48	45.08	7	48	45.38	6	37	36.41	10	42	42.04	11	42
4-6	43	40.57	4	45	40.57	10	47	44.65	8	40	40.64	8	47	46.58	17	47
7-8	35	37.19	7	42	37.19	10	36	37.44	6	44	41.89	9	43	41.58	10	44
9-12	104	102.78	23	113	102.78	23	91	85.38	16	95	88.52	17	96	89.26	18	93
Ungraded																
Totals	227	225.62	39	248	225.62	50	222	212.85	36	216	207.46	44	228	219.46	56	226
Ratio of ADA to Enrollment / Percentage Unduplicated	99.39% 17.18%			90.98% 20.16%			95.88% 16.22%			96.05% 20.37%			96.25% 24.56%			
Sub-Totals District 53	876	837	198	834	837	187	749	696	156	714	668	174	726	684	199	729
CHARTER SCHOOL SunRidge																
K-3	144	136.88	45	147	136.88	51	107	99.42	40	131	114.46	45	125	116.43	46	128
4-6	84	77.97	23	72	77.97	28	63	54.12	27	73	64.24	27	77	73.11	26	79
7-8	53	49.29	15	51	49.29	16	45	43.29	11	39	35.03	11	32	28.45	10	32
9-12																
Ungraded																
Totals District 21	281	264.14	83	270	264.14	95	215	196.83	78	243	213.73	83	234	217.99	82	239
Ratio of ADA to Enrollment / Percentage Unduplicated	94.00% 29.54%			97.83% 35.19%			91.55% 36.28%			87.95% 34.16%			93.16% 35.04%			
							Funded @ 200.22 based on PY attend %									
TOTALS ALL SITES	1,157	1,100.90	281	1,104	1,100.90	282	964	893	234	957	882	257	960	902	281	967.5

Due to COVID, SunRidge funded at 200.22
based on prior year attendance percentage.

Public Health COVID19 State of Emergency for California ended 2/28/2023 and Federal ended 5/18/23.

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	287.17	287.17	287.17	291.00	291.00	291.00
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)	287.17	287.17	287.17	291.00	291.00	291.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1.02	1.02	1.02	1.00	1.00	1.00
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 A5a through A5f)	1.02	1.02	1.02	1.00	1.00	1.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	288.19	288.19	288.19	292.00	292.00	292.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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	192.99	192.99	192.99	240.00	240.00	240.00
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)	192.99	192.99	192.99	240.00	240.00	240.00
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	213.05	213.05	213.05	216.00	216.00	216.00
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)	213.05	213.05	213.05	216.00	216.00	216.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	406.04	406.04	406.04	456.00	456.00	456.00

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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	237.64	237.64	237.64	252.00	252.00	252.00
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)	237.64	237.64	237.64	252.00	252.00	252.00
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)	237.64	237.64	237.64	252.00	252.00	252.00

District/Apple Blossom Elementary/Twin Hills Charter Middle School

Twin Hills Union Elementary
Sonoma County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

49 70961 0000000
Form 01
G8BJT9ZN65(2025-26)

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		7,058,971.00	100,000.00	7,158,971.00	7,749,552.00	135,800.00	7,885,352.00	10.1%
2) Federal Revenue	8100-8299		0.00	230,566.00	230,566.00	0.00	177,300.00	177,300.00	-23.1%
3) Other State Revenue	8300-8599		172,748.00	382,308.65	555,056.65	180,975.00	744,443.00	925,418.00	66.7%
4) Other Local Revenue	8600-8799		479,000.00	398,522.00	877,522.00	489,160.00	458,000.00	947,160.00	7.9%
5) TOTAL, REVENUES			7,710,719.00	1,111,396.65	8,822,115.65	8,419,687.00	1,515,543.00	9,935,230.00	12.6%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		3,184,346.00	395,835.00	3,580,181.00	3,237,599.00	441,358.00	3,678,957.00	2.8%
2) Classified Salaries	2000-2999		1,207,221.00	393,965.00	1,601,186.00	1,299,756.00	340,981.00	1,640,737.00	2.5%
3) Employee Benefits	3000-3999		1,708,221.00	621,024.00	2,329,245.00	1,805,819.00	664,273.00	2,470,092.00	6.0%
4) Books and Supplies	4000-4999		95,831.56	392,023.82	487,855.38	86,664.00	135,007.00	221,671.00	-54.6%
5) Services and Other Operating Expenditures	5000-5999		877,019.00	1,550,213.48	2,427,232.48	837,590.00	1,648,349.00	2,485,939.00	2.4%
6) Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		150,000.00	12,100.00	162,100.00	150,000.00	12,090.00	162,090.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,222,638.56	3,365,161.30	10,587,799.86	7,417,428.00	3,242,058.00	10,659,486.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			488,080.44	(2,253,764.65)	(1,765,684.21)	1,002,259.00	(1,726,515.00)	(724,256.00)	-59.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		1,693,816.00	0.00	1,693,816.00	1,506,270.00	0.00	1,506,270.00	-11.1%
b) Transfers Out	7600-7629		1,434,500.00	0.00	1,434,500.00	1,187,000.00	0.00	1,187,000.00	-17.3%
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		(1,695,789.00)	1,695,789.00	0.00	(1,878,259.00)	1,878,259.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,436,473.00)	1,695,789.00	259,316.00	(1,558,989.00)	1,878,259.00	319,270.00	23.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(948,392.56)	(557,975.65)	(1,506,368.21)	(556,730.00)	151,744.00	(404,986.00)	-73.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		3,729,862.52	1,156,877.12	4,886,739.64	2,781,469.96	429,047.47	3,210,517.43	-34.3%
b) Audit Adjustments	9793		0.00	(169,854.00)	(169,854.00)	0.00	0.00	0.00	-100.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			3,729,862.52	987,023.12	4,716,885.64	2,781,469.96	429,047.47	3,210,517.43	-31.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,729,862.52	987,023.12	4,716,885.64	2,781,469.96	429,047.47	3,210,517.43	-31.9%
2) Ending Balance, June 30 (E + F1e)			2,781,469.96	429,047.47	3,210,517.43	2,224,739.96	580,791.47	2,805,531.43	-12.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	429,047.47	429,047.47	0.00	580,791.47	580,791.47	35.4%
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	785,818.96	0.00	785,818.96	264,992.96	0.00	264,992.96	-66.3%
West County JPAs: Special Ed & Transportation	0000	9780	70,000.00		70,000.00			0.00	
Fund Balance Support: Charters	0000	9780	908,265.00		908,265.00			0.00	
Assignment Reduction due to Support	0000	9780	(192,446.04)		(192,446.04)			0.00	
West County JPAs: Special Ed & Transportation	0000	9780			0.00	70,000.00		70,000.00	
Fund Balance Support: Charters	0000	9780			0.00	848,985.00		848,985.00	
Assignment Reduction due to support	0000	9780			0.00	(653,992.04)		(653,992.04)	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,990,651.00	0.00	1,990,651.00	1,954,747.00	0.00	1,954,747.00	-1.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,301,091.82	(868,865.53)	3,432,226.29				
1) Fair Value Adjustment to Cash in County Treasury		9111	(67,250.00)	0.00	(67,250.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	160,202.00	370,202.00
6230	California Clean Energy Jobs Act	70,694.47	70,694.47
6266	Educator Effectiveness, FY 2021-22	60,000.00	20,000.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	82,000.00	34,000.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	56,151.00	85,895.00
Total, Restricted Balance		429,047.47	580,791.47

TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT, APPLE BLOSSOM, TWIN HILLS CMS -- FUNDS 01 AND 03 COMBINED: 2025-26 Multi-Year Projection @ Adopted Budget

	Object Codes	Prior Fiscal Year Budget: 2024-25			Current Fiscal Year Budget: 2025-26			First Subsequent Fiscal Year: 2026-27			Second Subsequent Fiscal Year: 2027-28		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				1.07%			2.30%			3.02%			3.42%
Funded COLA				1.07%			2.30%			3.02%			3.42%
ADA for LCFF Funding purposes				481.18			532.00			532.00			532.00
Enrollment				513			563			563			563
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	5,805,062	100,000	5,905,062	6,514,253	135,800	6,650,053	6,691,556	135,800	6,827,356	6,911,889	135,800	7,047,689
Transportation Funding: NEW 15-16		103,909	-	103,909	106,299	-	106,299	109,509	-	109,509	113,254	-	113,254
Revenue Transfer (Def Maint F14)		(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)
Basic Aid Supplement	8011-BAS	1,200,000	-	1,200,000	1,179,000	-	1,179,000	1,202,000	-	1,202,000	1,226,040	-	1,226,040
Basic Aid Supplement: Prior year adjustment at P-1 (February)													
Federal Revenues	8100-8299	-	157,558	157,558	-	177,300	177,300	-	177,300	177,300	-	177,300	177,300
Federal Funding: COVID19 (Unearned - record as expensed)			73,008	73,008		-	-		-	-		-	-
Other State Revenues	8300-8599	172,748	41,656	214,404	180,975	45,510	226,485	183,810	45,510	229,320	183,982	45,510	229,492
State Funding: IPI, Universal PreK (Unearned-see Fed)		-	69,181	69,181	-	-	-	-	-	-	-	-	-
State Funding: ELO-P, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recovery ER BG, Kitchen Infrastructure, Prop 28 AMIS		-	269,618	269,618	-	350,950	350,950	-	311,321	311,321	-	311,321	311,321
ELOP funding recaptured by the State for 21-22 & 22-23		-	(310,725)	(310,725)	-	-	-	-	-	-	-	-	-
STRS on Behalf of State		-	312,579	312,579	-	347,983	347,983	-	365,382	365,382	-	383,651	383,651
THCMS Declining Enrollment Protection 22-23 only		-	-	-	-	-	-	-	-	-	-	-	-
Local Revenues	8600-8799	479,000	398,522	877,522	489,160	458,000	947,160	490,440	600,000	1,090,440	491,845	600,000	1,091,845
Total Revenue		7,710,719	1,111,397	8,822,116	8,419,687	1,515,543	9,935,230	8,627,315	1,635,313	10,262,628	8,877,010	1,653,582	10,530,592
Expenditures													
Certificated Salaries	1000-1999	3,184,346	369,024	3,553,370	3,237,599	375,503	3,613,102	3,290,748	383,013	3,673,761	3,356,563	390,673	3,747,236
Certificated Salaries One Time Grant Funds		-	26,811	26,811	-	65,855	65,855	-	-	-	-	-	-
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Classified Salaries	2000-2999	1,207,221	340,918	1,548,139	1,299,756	332,602	1,632,358	1,325,751	339,254	1,665,005	1,352,266	346,039	1,698,305
Classified Salaries One Time Grant Funds		-	53,047	53,047	-	8,379	8,379	-	9,000	9,000	-	9,000	9,000
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits -- Statutory	3301-3399	207,968	43,679	251,647	224,876	42,307	267,183	229,373	43,154	272,527	233,961	44,017	277,978
Employee Benefits One Time Grant Funds		-	24,491	24,491	-	21,082	21,082	-	3,250	3,250	-	3,250	3,250
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits STRS on Behalf of State	3101-3199	-	312,579	312,579	-	347,983	347,983	-	365,382	365,382	-	383,651	383,651
Employee Benefits STRS	3101-3199	584,585	71,914	656,499	588,408	76,407	664,815	605,852	73,155	679,007	618,113	74,619	692,732
Employee Benefits PERS	3201-3300	319,441	86,214	405,655	343,401	87,825	431,226	351,146	91,259	442,405	370,570	96,199	466,769
Employee & Retiree Benefits -- Health & Welfare	3400-3499:3700-3799:3900-3998	596,227	82,147	678,374	649,134	88,669	737,803	662,118	90,442	752,560	675,358	92,251	767,609
EE Benefits-H&W One Time Grant Funds		-	-	-	-	-	-	-	-	-	-	-	-
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Books and Supplies	4000-4999	95,831	176,056	271,887	86,664	79,856	166,520	88,395	85,122	173,517	90,165	86,412	176,577
Books and Supplies One Time Grant Funds		-	215,968	215,968	-	55,151	55,151	-	5,000	5,000	-	5,000	5,000
Services, Other Operating Expenses	5000-5999	877,019	1,348,179	2,225,198	837,590	1,611,700	2,449,290	856,885	1,570,935	2,427,820	876,570	1,602,355	2,478,925
Services One Time Grant Funds		0	202,035	202,035	0	36,649	36,649	0	29,086	29,086	0	29,086	29,086
Restricted Expense Adjustment		-	-	-	-	-	-	39,904	(39,904)	-	70,576	(70,576)	-
Necessary Expense Reductions - see narrative		-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7299 7300-7499	-	12,100	12,100	-	12,090	12,090	-	12,090	12,090	-	12,090	12,090
Other Outgo: BAS to D21 charter	7299	150,000	-	150,000	150,000	-	150,000	150,000	-	150,000	150,000	-	150,000
Total Expenditures		7,222,638	3,365,162	10,587,800	7,417,428	3,242,058	10,659,486	7,600,172	3,060,238	10,660,410	7,794,142	3,104,066	10,898,208
Excess (Deficiency)		488,081	(2,253,765)	(1,765,684)	1,002,259	(1,726,515)	(724,256)	1,027,143	(1,424,925)	(397,782)	1,082,868	(1,450,484)	(367,616)
Transfers In	8910-8929	1,693,816	-	1,693,816	1,506,270	-	1,506,270	1,494,550	-	1,494,550	1,494,550	-	1,494,550
Transfers Out (enter as negative)	7610-7629	(1,434,500)	-	(1,434,500)	(1,187,000)	-	(1,187,000)	(1,187,000)	-	(1,187,000)	(1,187,000)	-	(1,187,000)
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program	8980-8999	(1,695,789)	1,695,789	-	(1,878,259)	1,878,259	-	(1,677,820)	1,677,820	-	(1,703,380)	1,703,380	-
Total Transfers/Other Uses		(1,436,473)	1,695,789	259,316	(1,558,989)	1,878,259	319,270	(1,370,270)	1,677,820	307,550	(1,395,830)	1,703,380	307,550
Net Increase (Decrease)		(948,392)	(557,976)	(1,506,368)	(556,730)	151,744	(404,986)	(343,127)	252,895	(90,232)	(312,962)	252,896	(60,066)
Fund Balance													
Beginning Balance		3,729,862	1,156,877	4,886,739	2,781,470	429,047	3,210,517	2,224,740	580,791	2,805,531	1,881,613	833,686	2,715,299
Audit Adjustment(s)		-	(169,854)	(169,854)	-	-	-	-	-	-	-	-	-
Net Ending Balance		2,781,470	429,047	3,210,517	2,224,740	580,791	2,805,531	1,881,613	833,686	2,715,299	1,568,651	1,086,582	2,655,233
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
Stores (nonspendable)	9712	-	-	-	-	-	-	-	-	-	-	-	-
Restricted (Res 2000-9999)	9740	-	429,047	429,047	-	580,791	580,791	-	833,686	833,686	-	1,086,582	1,086,582
Restricted Res2600 ELOP 23-24 Audit Adjustment		-	-	-	-	-	-	-	-	-	-	-	-
Committed	9750	-	-	-	-	-	-	-	-	-	-	-	-
Assigned: West County JPAs- Spec Ed & Transport.		70,000	-	70,000	70,000	-	70,000	70,000	-	70,000	70,000	-	70,000
Assigned - Amount required for Charters to meet BP3100		908,265	-	908,265	848,985	-	848,985	751,758	-	751,758	610,438	-	610,438
Assigned - Fund Bal Site Support/Pensions/Tech/Facilities-Net		(192,446)	-	(192,446)	(653,992)	-	(653,992)	(897,094)	-	(897,094)	(1,106,060)	-	(1,106,060)
Assigned - Lottery Unrestricted		-	-	-	-	-	-	-	-	-	-	-	-
Assigned - COVID19 Legal / No Expense Reductions		-	-	-	-	-	-	-	-	-	-	-	-
Reserve for Economic Uncertainties	9789	1,990,651	-	1,990,651	1,954,747	-	1,954,747	1,951,949	-	1,951,949	1,989,273	-	1,989,273
Unassigned/Unappropriated Ending Bal	9790	0	-	0	0	-	0	0	-	0	0	-	0
Net Ending Balance		2,781,470	429,047	3,210,517	2,224,740	580,791	2,805,531	1,881,613	833,686	2,715,299	1,568,651	1,086,582	2,655,233
Reserve Requirement													
Economic Uncertainties required level per BP 3100			17%			17%			17%			17%	
Additional Reserves:			Interest			Interest			Interest			Interest	
FUND 17 Calculation of Estimated Ending FB per year		\$ 323,175	\$ 12,500	\$ 335,675	\$ 335,675	\$ 12,000	\$ 347,675	\$ 347,675	\$ 12,000	\$ 359,675	\$ 359,675	\$ 12,000	\$ 371,675

District/Apple Blossom Elementary

TWIN HILLS UNION SCHOOL DISTRICT APPLE BLOSSOM SCHOOL AND DISTRICT 2025-26 CASH FLOW ESTIMATES @ Adopted Budget

APPLE B ELEM/DISTRICT		2025-26 PROJECTIONS												DEFERRED REV/EXP JU-AU 26	BUDGET
DESCRIPT	MONTH OF: ACCT #S	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	
A: BEGIN CASH	9110	2,800,000.00	2,592,542.00	1,943,219.00	1,434,909.00	1,468,360.00	1,200,627.00	3,627,676.00	2,694,356.00	2,458,981.00	1,877,348.00	2,842,057.00	2,337,409.00		
B: RECEIPTS															
Rev Limit Prop Taxes	8020-8079						2,800,000.00				1,700,000.00	0.00	225,000.00	4,725,000.00	4,725,000.00
LCFF State Aid	8010-8019	99,751.00	99,751.00	179,551.00	179,551.00	179,551.00	179,551.00	179,551.00	179,551.00	179,551.00	179,551.00	179,551.00	179,549.00	1,995,010.00	1,995,010.00
Basic Aid Supplement	8011	58,950.00	58,950.00	106,110.00	106,110.00	106,110.00	106,110.00	106,110.00	106,110.00	106,110.00	106,110.00	106,110.00	106,110.00	1,179,000.00	1,179,000.00
Education Protection Act	8012			143,065.00			143,065.00			143,065.00			143,063.00	572,258.00	572,258.00
Deferred Maintenance TF	8091							-50,000.00						-50,000.00	-50,000.00
In Lieu & Spec Ed Prop Tax	8080-8099		-200,718.00	-401,436.00	-267,624.00	-267,624.00	-267,624.00	-267,624.00	-199,724.00	-468,342.00	-234,171.00	-234,171.00	-166,271.00	-2,975,329.00	-234,171.00
Federal	8100-8299					70,920.00		35,460.00			8,865.00		8,865.00	124,110.00	53,190.00
Other State - see below	8300-8599														177,300.00
Mandated Block Grant							11,265.00							11,265.00	11,265.00
Block Grants: ELOP, Mental Health,														0.00	0.00
Transportation, Prop 28 AMIS, LREBG		11,436.00	11,436.00	20,585.00	32,715.00	20,585.00	20,585.00	20,585.00	20,585.00	20,585.00	32,716.00	20,585.00	20,588.00	252,986.00	252,986.00
Lottery, Unrest+Rest & Other								20,748.00			20,748.00			41,496.00	41,496.00
STRS on Behalf of / State Liability														0.00	225,220.00
Other Local	8600-8799													0.00	0.00
Interest					30,000.00			30,000.00			30,000.00			90,000.00	30,000.00
Rent, Util, SR MOU, Misc		1,100.00	1,100.00	1,100.00	9,000.00	25,000.00	9,000.00	200.00	34,000.00	5,000.00	10,000.00	1,100.00	10,560.00	107,160.00	380,000.00
Special Ed		15,900.00	15,900.00	28,620.00	28,620.00	28,620.00	28,620.00	28,620.00	28,620.00	28,620.00	28,620.00	28,620.00		318,000.00	318,000.00
Interfund TF in (MOUs TH+OV+ASP)	8910-8929				46,270.00	265,000.00			265,000.00				325,000.00	901,270.00	305,000.00
Contributions from Unrest.	8930-8979												100,000.00	100,000.00	100,000.00
Other Non-Revenue														0.00	0.00
TOTAL RECEIPTS		187,137.00	-13,581.00	77,595.00	164,642.00	428,162.00	3,030,572.00	103,650.00	434,142.00	14,589.00	1,882,439.00	101,795.00	981,084.00	7,392,226.00	8,192,961.00
C: DISBURSEMENTS															
Certificated Salaries	1000-1999	35,000.00	204,837.00	204,837.00	204,837.00	204,837.00	204,837.00	204,837.00	204,837.00	204,837.00	204,837.00	204,837.00	224,838.00	2,308,208.00	2,308,208.00
Classified Salaries	2000-2999	62,000.00	116,498.00	116,498.00	116,498.00	116,498.00	116,498.00	116,498.00	116,498.00	116,498.00	116,498.00	116,498.00	124,495.00	1,351,475.00	1,351,475.00
Employee Benefits	3000-3999	42,000.00	129,759.00	129,759.00	129,759.00	129,759.00	129,759.00	129,759.00	129,759.00	129,759.00	129,759.00	129,759.00	138,758.00	1,478,348.00	1,703,568.00
Books & Supplies	4000-4999	5,840.00	20,442.00	17,521.00	14,601.00	10,221.00	11,681.00	4,380.00	7,301.00	4,380.00	11,681.00	14,601.00	3,363.00	126,012.00	20,000.00
Services & Other Operational	5000-5999	46,916.00	164,206.00	117,290.00	281,496.00	234,580.00	140,748.00	281,496.00	211,122.00	140,748.00	304,955.00	140,748.00	231,499.00	2,295,804.00	50,000.00
Capital Outlay	6000-6599													0.00	0.00
Other Outgo	7000-7499							50,000.00			50,000.00		50,000.00	150,000.00	7,000.00
Interfund TF out (Cafet)	7600-7629				87,000.00									87,000.00	87,000.00
Interfund TF out (BAS/OPEB)	7600-7629							250,000.00			100,000.00		250,000.00	600,000.00	600,000.00
Other Non-Expenditures														0.00	0.00
TOTAL DISBURSEMENTS		191,756.00	635,742.00	585,905.00	834,191.00	695,895.00	603,523.00	1,036,970.00	669,517.00	596,222.00	917,730.00	606,443.00	1,022,953.00	8,396,847.00	302,220.00
D: PRIOR YR TRANSACTIONS															
Accounts Receivable	92x														
Prior year LCFF, In Lieu Property Tax															
Lottery, Other State, Interest		-115,839.00			46,000.00									-69,839.00	
Prior year Clear Due To/From					657,000.00									657,000.00	
Accounts Payable	95x														
Prior year: Clear Due To/From, MOU, Books															
Sup. Unearned Rev. CY Use Tax		-87,000.00												-87,000.00	
TOTAL PRIOR YR		-202,839.00	0.00	0.00	703,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500,161.00	
E: NET INC/DEC	(B-C+D)	-207,458.00	-649,323.00	-508,310.00	33,451.00	-267,733.00	2,427,049.00	-933,320.00	-235,375.00	-581,633.00	964,709.00	-504,648.00	-41,869.00	-504,460.00	
F: ENDING CASH BALANCE	(A+E)	2,592,542.00	1,943,219.00	1,434,909.00	1,468,360.00	1,200,627.00	3,627,676.00	2,694,356.00	2,458,981.00	1,877,348.00	2,842,057.00	2,337,409.00	2,295,540.00		498,515.00

Notes: Amount expected in or after July of 2026 for all types of revenue is estimated at over \$600,000. This includes In Lieu property tax to charters, MOU amounts due from charters, interest, lottery..
STRS on Behalf of the State for their retirement liability is budgeted only as we will not receive dollars nor will we spend them, we are required, however, to report (\$225,220).
Expenses to be made after June 30, 2026 shows the book entry amount for STRS on Behalf of State (will not be paid), \$70k for supplies and services, SELPA mental health TF of \$7k.

Twin Hills Union School District - District & Apple Blossom Elementary School

2025-26 Multi-Year Projection Assumptions @ Adopted Budget June 2025

General Note: Please refer to the attached spreadsheet presentation showing Multi-year Projections for the District and Apple Blossom Elementary, Fund #01

	2024-25	2025-26	2026-27	2027-28
Revenue	Prior Fiscal Year Budget	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	1.07%	2.30%	3.02%	3.42%
Unduplicated Count # /LCFF Rolling % for Sup Grant	85 / 27.51%	85 / 28.41%	85 / 27.60%	85 / 27.60%
Funded ADA / Actual ADA	Cur Yr ADA 288.19	Based on current year ADA 292.0	Based on current year ADA 292.0	Based on current year ADA 292.0
Enrollment (w/LCFF - TK below age 5)	308	308	308	308
Enrollment notes:	1.0 SCOE 6/22 pgm	1 SCOE student (included above)	1 SCOE student (included above)	1 SCOE student (included above)
Property Taxes % inc/dec	\$4.686 Million	\$4.725 Million	\$4.760 Million	\$4.8 Million
In Lieu Property Tax per ADA	\$5,028	\$4,725	\$4,760	\$4,800
Transportation Funding	\$103,909	\$106,299	\$109,509	\$113,254
Revenue Transfer to Deferred Maintenance	\$50,000	\$50,000 Same as prior year	\$50,000	Same as prior year
Basic Aid Supplemental Funding	\$1,200,000 estimate	\$1,179,000 estimate based P-1 without local district that may be basic aid	Prior year +2%	Prior year +2%
Federal	Rest: Spec Ed, Title 1 & Title 2	Rest: Special Ed plus Title 1 & Title 2	Same as prior year	Same as prior year
COVID19 Fed Funding (Unearned, record as spent)	\$73,008 Final	Prior years only	Prior years only	Prior years only
Other State				
Lottery Unrestricted/Restricted	Unr \$191: Rest \$82	Unr \$191 Rest \$82 ADA*1.04446	Unr \$191 Rest \$82 ADA*1.04446	Unr \$191 Rest \$82 ADA*1.04446
Mandated Block Grant	Unr \$38.21	Unr \$39.09 *prior year ADA	Unr \$40.27 *prior year ADA	Unr \$41.65 *prior year ADA
Transportation 60% Allowance new 2023-24	\$58,580	\$59,745.00	\$60,940.00	\$62,160.00
COVID19 IPI and UPK (Unearned, see Fed)	\$69,181	See 20-21 through 24-25	See 20-21 through 24-25	See 20-21 through 24-25
ELO-P, Educator Effectiveness, ERMHS Mental Health, Art Music IMBG, Learning Recovery ERBG, Kitchen Infrastructure, Prop 28 Art & Music In Schools	\$172,277	ELOP R2600 \$110,000 + Mental Health \$22,236 + Prop 28 Art & Music in Schools \$36,744 + Learning Recovery EBG \$24,261	ELOP \$110,000 + Mental Health \$22,236 + Prop 28 Art & Music in Schools \$36,744	ELOP \$110,000 + Mental Health \$22,236 + Prop 28 Art & Music in Schools \$36,744
ELO-P funding recaptured by the State 21 - 23	(\$210,725) negative revenue, funds recaptured by the State	24-25 Only	24-25 Only	24-25 Only
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
Local				
Interest/FMV adjustment + Misc (Unrest)	\$120,000	Unr Interest \$120,000, no FMV until year end	Unr Interest \$120,000	Same as PY
Other Local, see Narrative	SR MOU, rents, other	Unr SunRidge MOU \$290k, rents, util	PY + rent inc THH	PY + rent inc THH
Donations, Grants, Safety, see Narrative	\$68,998	Rest: RESIG Safety and donations budgeted when actually received	Zero, only budgeted when received	Zero
Special Ed Transfers	\$320,000	Unr Consortium Rent. Rest funding from SELPA with est increase, SR share of WC Consort costs	Prior year plus \$260,000 SELPA funding based on their updated formula	Same as PY
Expenditures				
Certificated Salaries				
Staffing (FTEs)	20 FTE Teachers & Student Support (Counselor, Intervention) plus 1.0 FTE Site Admin +1.0 FTE Superintendent	19.5 FTE Teachers & Student Support: Teachers 14.0 FTE; AB, TH, OV, Dist Special Ed 3.4 FTE; Intervention 0.80 FTE; Enrichment (Art & Music) 0.7 FTE; Counselor 0.6 FTE*. Admin=1.0 FTE Site Admin, 1.0 FTE Superintendent	No change to FTE	No change to FTE
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Prior year plus 2%
One Time Grant Funds	Summer Sch Adm 0.05 FTE R3214, Prof Dev R6266	Professional Dev and training stipends R6266. *Counselor 0.16 FTE R6546+0.27 FTE R7435-FTE included in overall total of .60 FTE above.	Nothing budgeted yet	Nothing budgeted yet
Additional Adjustments			To be determined	To be determined
Classified Salaries				
Staffing (FTEs)	18.4 FTE (with AB+TH site maint and AB + TH special ed) 5.0 FTE District	18.4 FTE (includes AB+TH Special Ed Instr Assist 3.75 FTE & AB+TH Maint 2.0 FTE, Health Tech 0.63 FTE) + 5.0 FTE District personnel	No changes included	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	PY + estimated 2%
One Time Grant Funds	0.94 FTE R6053 TKIA, 0.25 FTE R6770 Art IA	0.25 FTE Art IA R6770 (FTE also included above)	Same as prior year.	Same as prior year.
Additional Adjustments			To be determined	To be determined
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on actual current payroll	Prior year + 2%	Prior year + 2%
One Time Grant Funds	ER costs for 1X pgms	Employer costs for 1X grant funded programs	R6770 AMIS (Prop 28)	R6770 AMIS (Prop 28)
Additional Adjustments			To be determined	To be determined
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=19.1%; PERS=27.05%	STRS = 19.1%; PERS = 26.81%	STRS = 19.1%; PERS = 26.90%	STRS = 19.1%; PERS = 27.8%

Twin Hills USD - District & Apple Blossom Elementary School - 2025-26 Multi-Year Projection Assumptions @ Adopted Budget page 2 of 2

Assumptions Continued	2024-25	2025-26	2026-27	2027-28
District/AB 25-26 Adopted Budget	Prior Fiscal Year Actual	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
Expenditures - continued				
Health & Welfare Benefits	\$15,936 full FTE	District annual maximum for a full FTE is apx. \$15,972. Actual cost known to date.	Prior year + 2%	Prior year + 2%
One Time Grant Funds	Costs for 1X pgms	None this year	Prior years only	Prior years only
Additional Adjustments			To be determined	To be determined
Books and Supplies		Expenses based on prior year and estimated for current year. One time purchases, carryover, and donations received are not budgeted	Prior year + 2%	Prior year + 2%
One Time Grant Funds	\$160,907	\$25k R6762 instructional materials including garden, \$4k R6770 art materials	Instructional materials, music and art supplies R6762 \$5,000	Instructional materials, music and art supplies R6762 \$5,000
Services, Other Operating Expenses		Expenses based on prior year and estimated for current year including: Unrestricted; JPA Transportation, utilities (costs increased by 8%), legal fees; Restricted special education, federal programs, RRM.	Unrestricted prior year + 2%. Restricted prior year minus one time expense +2%	Prior year + 2%
One Time Grant Funds	\$163,567	Estimated expenses \$15k R6266 professional development and R6770 music instruction.	Estimated expenses: \$15k Mental Health R6546; \$3k art and music services	Estimated expenses \$15k Mental Health R6546; \$3k art and music services
Restricted Expense Adjustment		See subsequent years	Balances restricted ending balance by adjusting through unrestricted	Adj needed, annual expenses increase, revenue generally does not
Necessary Expense Reductions		See subsequent years	Plan to be developed	Same as prior year.
Other Outgo (Mental Health TF to SELPA)	\$7,000	R6546 Mental Health \$7,000	Same as prior year	Same as prior year.
Capital Outlay	\$0	None anticipated to date	None	None
Other Outgo: BAS to D21 SunRidge	\$150,000 Exp support	\$150,000 Expense support	\$150,000 Expense support	\$150,000 Expense support
Transfers In				
MOU amounts from Charters+ABASP	\$1,159,000	\$1,130,000 Charters+\$30k ABASP	\$1,130,000 Charters+ \$30k ABASP	Same as prior year
CRSP from Fund 20	\$11,706	\$46,270	\$34,550	\$34,550
Transfers Out				
Contribution to Cafeteria Fund	\$90,000	\$87,000 is current estimate	\$87,000 is current estimate	Same as prior year
Basic Aid Supplement Funds to THCMS	\$512,000	\$300,000 is current estimate	\$300,000 is current estimate	\$300,000 is current estimate
Basic Aid Supplement/CRSP Funds to OV	BAS \$332,500	\$300,000 is current estimate	\$300,000 is current estimate	\$300,000 is current estimate
Contributions: Restricted				
Special Ed Encroachment & Other transfers	\$1,275,789	\$1,458,259	Prior year - SELPA revenue inc. \$260k + 2%	Prior year - +2%
Routine Restricted Maintenance	\$300,000	\$300,000	No change	No change
PIP Program	\$20,000	\$20,000	Same as prior year	Same as prior year
Net Increase (Decrease) - Unrestricted		Negative amount decreases fund balance	Negative amount decreases fund balance	Negative amount decreases fund balance
Audit Adjustment: Res2600 ELOP 23-24	(\$119,854) Funding recapture for 23-24, decreases FB	24-25 only	24-25 only	24-25 only
Components of Ending Fund Balance				
Nonspendable (Revolving Fund cash)	\$5,000	Revolving funds, no change	Same as prior year	Same as prior year
Restricted	CACE \$15,104; ELOP \$110,202; Ed Effect \$45,000; Art Music IMD BG \$25,000; Prop 28 AMIS \$20,000	\$292,050: CA Clean Energy \$15,104; ELOP Res2600 \$220,202; Ed Effect Res6266 \$20,000; Prop 28 Art & Music In Schools Res6770 \$36,744	\$418,794: CA Clean Energy \$15,104; ELOP Res2600 \$330,202; Ed Effect Res6266 \$20,000; Prop 28 Art & Music In Schools Res6770 \$53,488	\$545,539: CA Clean Energy \$15,104; ELOP Res2600 \$440,202; Ed Effect Res6266 \$20,000; Prop 28 Art & Music In Schools Res6770 \$70,233
Assigned- See MYP+SACS+Exhibit B		MYP & SACS show each Assignment w/amount, Narrative & Exhibit B have details	MYP & SACS show each Assignment w/amount, Narrative & Exhibit B have details	MYP & SACS show each Assignment w/amount, Narrative & Exhibit B have details
Reserve for Economic Uncertainties (REU)	17%	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
Unassigned/Unappropriated		Balance after Assignments and REU	Balance after Assignments and REU	Balance after Assignments and REU

2024-25: Please see budgeted dollar amounts on MYP.

RRM calculated without STRS on Behalf of State

Abbreviations:

Adj = Adjusted, Adjustment(s)
 Art, Music IMD BG= Art, Music, Instructional Materials Discretionary Block Grant
 BA = original Budget Adopted in June
 BP = Board Policy
 Ed Effect = Educator Effectiveness
 EU = Economic Uncertainties
 inc/dec = increase/decrease
 FTE = Full Time Equivalent
 k = thousands
 LLM/IP/ELO = Learning Loss Mitigation/In Person Instruction/Expanded Learning Opport.
 LRER BG = Learning Recovery Emergency Block Grant
 MYP = Multi-year projection
 NPS = Non Public School

Abbreviations (continued):

PERS = Public Employee Retirement System (Classified personnel)
 PY = prior year
 R&R = Repair or replace
 Rest = restricted
 REU = Reserve for Economic Uncertainties
 RRM = Routine Restricted Maintenance
 SACS = State software reports (Standardized Account Code Structure)
 STRS = State Teachers Retirement System (Certificated Teachers, Counselors and Administrators)
 Unr = unrestricted
 WC = West County
 YEC = Year end close
 FMV Adjust = Fair Market Value Adjustment to Cash, new GASB 22-23

**TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT AND APPLE BLOSSOM - FUND 01: 2025-26 Multi-Year Projection @ Adopted Budget**

	Object Codes	Prior Fiscal Year Budget: 2024-25			Current Fiscal Year Budget: 2025-26			First Subsequent Fiscal Year: 2026-27			Second Subsequent Fiscal Year: 2027-28		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				1.07%			2.30%			3.02%			3.42%
Funded COLA			LCFF rolling avg not used, CY higher	1.07%			2.30%			3.02%			3.42%
ADA for LCFF Funding purposes													
ADA for budget year Enrollment		Donation Rev & Exp shown as rec'd		288.19	Donation Rev & Exp NOT shown		292.00	Donation Rev & Exp NOT shown		292.00	Donation Rev & Exp NOT shown		292.00
				306.00			308.00			308.00			308.00
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	3,673,753	100,000	3,773,753	3,840,669	135,800	3,976,469	3,943,674	135,800	4,079,474	4,069,414	135,800	4,205,214
Transportation Funding		103,909	-	103,909	106,299	-	106,299	109,509	-	109,509	113,254	-	113,254
Revenue transfer (Def Maint, F14)	8091	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)
Basic Aid Supplement: Cur & Subg years, estimates only		1,200,000	-	1,200,000	1,179,000	-	1,179,000	1,202,000	-	1,202,000	1,226,040	-	1,226,040
Basic Aid Supplement: Prior year adjustment at P-1 (February)		-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenues		8100-8299	157,558	157,558	-	177,300	177,300	-	177,300	177,300	-	177,300	177,300
Federal Funding: COVID19 (Unearned - record as expended)			73,008	73,008	-	-	-	-	-	-	-	-	-
Other State Revenues: Mandated, Lottery, Transportation	8300-8599	129,874	24,928	154,802	129,074	24,928	154,002	130,795	24,928	155,723	130,795	24,928	155,723
State Funding: IPI, Universal Prek (Unearned-see Fed)		-	69,181	69,181	-	-	-	-	-	-	-	-	-
State Funding: ELO-P, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recovery ER BG, Kitchen Infrastructure, Prop 28 AMIS			177,277	177,277		193,241	193,241		168,980	168,980		168,980	168,980
ELOP funding recaptured by the State for 21-22 & 22-23			(210,725)	(210,725)		-	-		-	-		-	-
Other State: STRS/PERS on Behalf of State		-	211,689	211,689	-	225,220	225,220	-	236,481	236,481	-	248,305	248,305
Local Revenues	8600-8799	457,000	388,998	845,998	467,160	458,000	925,160	468,440	600,000	1,068,440	469,845	600,000	1,069,845
Total Revenue		5,514,536	991,914	6,506,450	5,672,202	1,214,489	6,886,691	5,804,418	1,343,489	7,147,907	5,959,348	1,355,313	7,314,661
Expenditures													
Certificated Salaries	1000-1999	1,958,741	369,024	2,327,765	1,888,670	375,503	2,264,173	1,914,840	383,013	2,297,853	1,953,137	390,673	2,343,810
Certificated Salaries One Time Grant Funds			21,311	21,311		44,035	44,035		-	-		-	-
Additional Adjustments			-	-		-	-		-	-		-	-
Classified Salaries	2000-2999	937,137	340,918	1,278,055	1,010,494	332,602	1,343,096	1,030,704	339,254	1,369,958	1,051,318	346,039	1,397,357
Classified Salaries One Time Grant Funds		-	44,901	44,901	-	8,379	8,379	-	9,000	9,000	-	9,000	9,000
Additional Adjustments			-	-		-	-		-	-		-	-
Employee Benefits -- Statutory	3301-3399;												
Employee Benefits One Time Grant Funds	3501-3699	143,129	43,679	186,808	152,517	42,307	194,824	155,567	43,154	198,721	158,679	44,017	202,696
Additional Adjustments			20,537	20,537		12,769	12,769		3,250	3,250		3,250	3,250
Employee Benefits STRS/PERS on Behalf of State			211,689	211,689		225,220	225,220		236,481	236,481		248,305	248,305
Employee Benefits STRS	3101-3199	375,614	71,914	447,528	353,601	76,407	430,008	358,711	73,155	431,866	366,026	74,619	440,645
Employee Benefits PERS	3201-3299	233,318	86,214	319,532	251,976	87,825	339,801	256,942	91,259	348,201	271,269	96,199	367,468
Employee & Retiree Benefits -- Health & Welfare	3400-3499;												
Welfare	3700-3799	397,941	82,147	480,088	412,277	88,669	500,946	420,523	90,442	510,965	428,933	92,251	521,184
EE Benefits-H&W One Time Grant Funds		-	-	-	-	-	-	-	-	-	-	-	-
Additional Adjustments			-	-		-	-		-	-		-	-
Books and Supplies	4000-4999	66,907	102,894	169,801	57,738	59,274	117,012	58,890	64,540	123,430	60,070	65,830	125,900
Books and Supplies One Time Grant Funds		-	160,907	160,907	-	29,000	29,000	-	5,000	5,000	-	5,000	5,000
Services, Other Operating Expenses	5000-5999	756,705	1,348,179	2,104,884	718,790	1,611,700	2,330,490	733,165	1,570,935	2,304,100	747,830	1,602,355	2,350,185
Services One Time Grant Funds		-	163,567	163,567	-	15,314	15,314	-	17,986	17,986	-	17,986	17,986
Restricted Expense Adjustment (clear through unrest)		-	-	-	-	-	-	-	-	-	-	-	-
Necessary Expense Reductions - see narrative		-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo (One Time Funds - ERMHS transfer to SELPA Obi 7222)	7100-7199;												
7300-7499		-	7,000	7,000	-	7,000	7,000	-	7,000	7,000	-	7,000	7,000
Other Outgo: BAS & CRSP to D21 Charter	7299	150,000	-	150,000	150,000	-	150,000	150,000	-	150,000	150,000	-	150,000
Total Expenditures		5,019,492	3,074,881	8,094,373	4,996,063	3,016,004	8,012,067	5,119,246	2,894,565	8,013,811	5,257,838	2,931,948	8,189,786
Excess (Deficiency)		495,044	(2,082,967)	(1,587,923)	676,139	(1,801,515)	(1,125,376)	685,172	(1,551,076)	(865,904)	701,510	(1,576,635)	(875,125)
Transfers In from OVS	8910-8929	630,000	-	630,000	630,000	-	630,000	630,000	-	630,000	630,000	-	630,000
Transfers In from THCMS	8910-8929	500,000	-	500,000	500,000	-	500,000	500,000	-	500,000	500,000	-	500,000
Transfers In from F20 OPEB for CRSP	8910-8929	11,706	-	11,706	46,270	-	46,270	34,550	-	34,550	34,550	-	34,550
Transfers In from ABASH	8910-8929	29,000	-	29,000	30,000	-	30,000	30,000	-	30,000	30,000	-	30,000
Transfers Out to Caltrans (enter as negative)	7610-7629	(90,000)	-	(90,000)	(87,000)	-	(87,000)	(87,000)	-	(87,000)	(87,000)	-	(87,000)
Transfers Out: BAS to Fund 03	7200-7600	(512,000)	-	(512,000)	(300,000)	-	(300,000)	(300,000)	-	(300,000)	(300,000)	-	(300,000)
Transfers Out: BAS / CRSP to OV	7200-7600	(332,500)	-	(332,500)	(300,000)	-	(300,000)	(300,000)	-	(300,000)	(300,000)	-	(300,000)
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program	8980-8999	(1,595,789)	1,695,789	100,000	(1,778,259)	1,878,259	100,000	(1,577,820)	1,677,820	100,000	(1,603,380)	1,703,380	100,000
Total Transfers/Other Uses		(1,359,583)	1,695,789	336,206	(1,258,989)	1,878,259	619,270	(1,070,270)	1,677,820	607,550	(1,095,830)	1,703,380	607,550
Net Increase (Decrease)		(864,539)	(387,178)	(1,251,717)	(582,850)	76,744	(506,106)	(385,098)	126,744	(258,354)	(394,320)	126,745	(267,575)
Fund Balance													
Beginning Balance		3,524,796	722,338	4,247,134	2,660,257	215,306	2,875,563	2,077,407	292,050	2,369,457	1,692,309	418,794	2,111,103
Audit Adjustment(s)			(119,854)	(119,854)		-	-		-	-		-	-
Net Ending Balance		2,660,257	215,306	2,875,563	2,077,407	292,050	2,369,457	1,692,309	418,794	2,111,103	1,297,989	545,539	1,843,528
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
Stores (nonspendable)	9712	-	-	-	-	-	-	-	-	-	-	-	-
Restricted (Res 2000-9999)	9740	-	215,306	215,306	-	292,050	292,050	-	418,794	418,794	-	545,539	545,539
Committed	9750	-	-	-	-	-	-	-	-	-	-	-	-
Assigned - West County JPAs- Spec Ed & Transport.		70,000	-	70,000	70,000	-	70,000	70,000	-	70,000	70,000	-	70,000
Assigned - Amount required for THCMS to meet BP3100		370,518	-	370,518	366,859	-	366,859	323,705	-	323,705	251,761	-	251,761
Assigned - Amount required for OV to meet BP3100		501,189	-	501,189	436,303	-	436,303	363,995	-	363,995	263,228	-	263,228
Assigned - Amount required for SR to meet BP3100		407,076	-	407,076	412,682	-	412,682	387,763	-	387,763	347,210	-	347,210
Assigned - Fund Bal Support/Pensions/Tech/Facilities		1,400,000	-	1,400,000	-	-	-	-	-	-	-	-	-
Assigned - Reduces Above Assignment		(1,592,446)	-	(1,592,446)	(653,992)	-	(653,992)	(897,094)	-	(897,094)	(1,106,060)	-	(1,106,060)
Assigned - See Reduces Above Assignments, decreases amount		-	-	-	-	-	-	-	-	-	-	-	-
Assigned - Lottery Res 1100 Unrestricted		-	-	-	-	-	-	-	-	-	-	-	-
Assigned - COVID19 Legal: Distance Learning		-	-	-	-	-	-	-	-	-	-	-	-
Reserve for Economic Uncertainties	9789	1,498,920	-	1,498,920	1,440,555	-	1,440,555	1,438,940	-	1,438,940	1,466,850	-	1,466,850
Unassigned/Unappropriated Ending Bal	9790	0	-	0	0	-	0	0	-	0	0	-	0
Net Ending Balance		2,660,257	215,306	2,875,563	2,077,407	292,050	2,369,457	1,692,309	418,794	2,111,103	1,297,989	545,539	1,843,528
<i>Reserve percentage is based on Reserve of Economic Uncertainties + Unassigned/Unappropriated Ending Bal divided by Total Expenditures and Transfers Out.</i>													
				17%			17%			17%		below 17%	

Twin Hills Union Elementary (70961) - 25-26 Adopted Budget		5/21/2025			
		2024-25	2025-26	2026-27	2027-28
General Assumptions					
COLA & Augmentation		1.07%	2.30%	3.02%	3.42%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
Student Assumptions:					
Enrollment Count		308	308	308	308
Unduplicated Pupil Count (UPC)		85	85	85	85
Unduplicated Pupil Percentage (UPP)		27.51%	28.41%	27.60%	27.60%
Current Year LCFF Average Daily Attendance (ADA)		288.19	292.00	292.00	292.00
Funded LCFF ADA		288.19	292.00	292.00	292.00
LCFF ADA Funding Method		Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA		-	-	-	-
Funded NSS ADA		-	-	-	-
LCFF Entitlement Summary					
Base Grant		\$2,904,548	\$3,010,562	\$3,101,808	\$3,207,843
Grade Span Adjustment		194,613	202,730	208,810	215,840
<i>Adjusted Base Grant</i>		\$3,099,161	\$3,213,292	\$3,310,618	\$3,423,683
Supplemental Grant		170,516	182,579	182,747	188,987
Concentration Grant		-	-	-	-
Total Base, Supplemental and Concentration Grant		\$3,269,677	\$3,395,871	\$3,493,365	\$3,612,670
Allowance: Necessary Small School		-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant		-	-	-	-
Add-on: Home-to-School Transportation		103,909	106,299	109,509	113,254
Add-on: Small School District Bus Replacement Program		-	-	-	-
Add-on: Economic Recovery Target		261,813	261,813	261,813	261,813
Add-on: Transitional Kindergarten		101,049	182,985	188,496	194,931
Total Allowance and Add-On Amounts		\$466,771	\$551,097	\$559,818	\$569,998
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)		\$3,736,448	\$3,946,968	\$4,053,183	\$4,182,668
Miscellaneous Adjustments		-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)		\$ 3,736,448	\$ 3,946,968	\$ 4,053,183	\$ 4,182,668
LCFF Entitlement Per ADA (excludes Categorical MSA)		\$ 12,965	\$ 13,517	\$ 13,881	\$ 14,324
Additional State Aid		-	-	-	-
Total LCFF Entitlement with Additional State Aid		3,736,448	3,946,968	4,053,183	4,182,668
LCFF Sources Summary					
Funding Source Summary					
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)	\$	1,449,256	\$ 1,379,700	\$ 1,389,920	\$ 1,401,600
Education Protection Account Entitlement (<i>includes \$200/minimum per ADA</i>)	\$	509,070	\$ 572,258	\$ 589,504	\$ 609,607
Net State Aid (<i>excludes Additional State Aid</i>)	\$	1,778,122	\$ 1,995,010	\$ 2,073,759	\$ 2,171,461
Additional State Aid	\$	-	\$ -	\$ -	\$ -
Total Funding Sources	\$	3,736,448	\$ 3,946,968	\$ 4,053,183	\$ 4,182,668
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)	\$	1,778,122	\$ 1,995,010	\$ 2,073,759	\$ 2,171,461
EPA, Current Year (Resource 1400, Object Code 8012)	\$	509,070	\$ 572,258	\$ 589,504	\$ 609,607
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$	1,068	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)					
Property Taxes (Object 8021 to 8089)	\$	4,686,213	\$ 4,725,000	\$ 4,760,000	\$ 4,800,000
% Change		-0.0988%	0.8277%	0.7407%	0.8403%
In-Lieu of Property Taxes (Object Code 8096)		(3,236,957)	(3,345,300)	(3,370,080)	(3,398,400)
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$	3,736,448	\$ 3,946,968	\$ 4,053,183	\$ 4,182,668
Additional State Aid	\$	-	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$	-	\$ -	\$ -	\$ -
Total Funding Sources	\$	3,736,448	\$ 3,946,968	\$ 4,053,183	\$ 4,182,668
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (<i>Excludes add-ons for TIIG & Transportation</i>)	\$	3,462,023	\$ 3,658,090	\$ 3,760,927	\$ 3,880,427
Supplemental and Concentration Grant funding in the LCAP year	\$	170,516	\$ 182,579	\$ 182,747	\$ 188,987
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$ -	\$ -	\$ -
Percentage to Increase or Improve Services		4.93%	4.99%	4.86%	4.87%

Twin Hills Union Elementary (70961) - 25-26 Adopted Budget		5/21/2025			
		2024-25	2025-26	2026-27	2027-28
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	11,676.96	\$ 11,966.37	\$ 12,308.91	\$ 12,728.88
Grades 4-6	\$	10,736.94	\$ 11,002.55	\$ 11,317.02	\$ 11,704.28
Grades 7-8	\$	11,054.50	\$ 11,328.05	\$ 11,652.57	\$ 12,051.44
Grades 9-12	\$	13,145.55	\$ 13,470.23	\$ 13,855.83	\$ 14,329.62
Base Grants					
Grades TK-3	\$	10,025	\$ 10,256	\$ 10,566	\$ 10,927
Grades 4-6	\$	10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,478	\$ 10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$	12,144	\$ 12,423	\$ 12,798	\$ 13,236
Grade Span Adjustment					
Grades TK-3	\$	1,043	\$ 1,067	\$ 1,099	\$ 1,136
Grades 9-12	\$	316	\$ 323	\$ 333	\$ 344
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	11,068	\$ 11,323	\$ 11,665	\$ 12,063
Grades 4-6	\$	10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,478	\$ 10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$	12,460	\$ 12,746	\$ 13,131	\$ 13,580
Prorated Base Grants					
Grades TK-3	\$	10,025	\$ 10,256	\$ 10,566	\$ 10,927
Grades 4-6	\$	10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,478	\$ 10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$	12,144	\$ 12,423	\$ 12,798	\$ 13,236
Prorated Grade Span Adjustment					
Grades TK-3	\$	1,043	\$ 1,067	\$ 1,099	\$ 1,136
Grades 9-12	\$	316	\$ 323	\$ 333	\$ 344
Supplemental Grant		20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	2,214	\$ 2,265	\$ 2,333	\$ 2,413
Grades 4-6	\$	2,035	\$ 2,082	\$ 2,145	\$ 2,218
Grades 7-8	\$	2,096	\$ 2,144	\$ 2,209	\$ 2,284
Grades 9-12	\$	2,492	\$ 2,549	\$ 2,626	\$ 2,716
Actual - 1.00 ADA, Local UPP as follows:		27.51%	28.41%	27.60%	27.60%
Grades TK-3	\$	609	\$ 643	\$ 644	\$ 666
Grades 4-6	\$	560	\$ 592	\$ 592	\$ 612
Grades 7-8	\$	576	\$ 609	\$ 610	\$ 630
Grades 9-12	\$	686	\$ 724	\$ 725	\$ 750
Concentration Grant (>55% population)		65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	7,194	\$ 7,360	\$ 7,582	\$ 7,841
Grades 4-6	\$	6,615	\$ 6,767	\$ 6,971	\$ 7,210
Grades 7-8	\$	6,811	\$ 6,967	\$ 7,178	\$ 7,424
Grades 9-12	\$	8,099	\$ 8,285	\$ 8,535	\$ 8,827
Actual - 1.00 ADA, Local UPP >55% as follows:		0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$	-	\$ -	\$ -	\$ -
Grades 4-6	\$	-	\$ -	\$ -	\$ -
Grades 7-8	\$	-	\$ -	\$ -	\$ -
Grades 9-12	\$	-	\$ -	\$ -	\$ -

Twin Hills Union Elementary (70961) - 25-26 Adopted Budget										v.26.1b		PY1		v.26.1b		5/21/2025		CY																	
LOCAL CONTROL FUNDING FORMULA										2024-25		2025-26																							
LCFF ENTITLEMENT CALCULATION																																			
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage															
Calculation Factors										1.07%		0.00%		27.51%		27.51%		2.30%		0.00%		28.41%		28.41%											
Current Year										ADA		Base		Grade Span		Supplemental		Concentration		Total		Current Year		ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3										186.59	\$	10,025	\$	1,043	\$	609	\$	-	\$	2,178,804	190.00	\$	10,256	\$	1,067	\$	643	\$	-	\$	2,273,611				
Grades 4-6										101.60		10,177				560	-		1,090,873	102.00		10,411				592	-		1,122,260						
Grades 7-8										-		10,478				576	-		-	-		10,719				609	-		-						
Grades 9-12										-		12,144		316		686	-		-	-		12,423		323		724	-		-						
Subtract Necessary Small School ADA and Funding										-		-		-		-		-	-		-		-		-		-								
Total Base, Supplemental, and Concentration Grant											\$	2,904,548	\$	194,613	\$	170,516	\$	-	\$	3,269,677		\$	3,010,562	\$	202,730	\$	182,579	\$	-	\$	3,395,871				
NSS Allowance												-						-			-							-							
TOTAL BASE										288.19	\$	2,904,548	\$	194,613	\$	170,516	\$	-	\$	3,269,677	292.00	\$	3,010,562	\$	202,730	\$	182,579	\$	-	\$	3,395,871				
ADD ONS:																																			
Targeted Instructional Improvement Block Grant																				\$	-											\$	-		
Home-to-School Transportation (COLA added commencing 2023-24)																					103,909												106,299		
Small School District Bus Replacement Program (COLA added commencing 2023-24)																					-												-		
Transitional Kindergarten (Commencing 2022-23)										TK ADA		32.84	TK Add-on rate	\$	3,077.00		101,049					182,985													
ECONOMIC RECOVERY TARGET PAYMENT																				261,813											261,813				
LCFF Entitlement Before Adjustments																				\$	3,736,448											\$	3,946,968		
Miscellaneous Adjustments																					-												-		
ADJUSTED LCFF ENTITLEMENT																				\$	3,736,448											\$	3,946,968		
Local Revenue (including RDA)																					(1,449,256)												(1,379,700)		
Gross State Aid																				\$	2,287,192											\$	2,567,268		
Education Protection Account Entitlement																					(509,070)												(572,258)		
Net State Aid																				\$	1,778,122											\$	1,995,010		
MINIMUM STATE AID CALCULATION																																			
										12-13 Rate		2024-25 ADA		N/A		12-13 Rate		2025-26 ADA		N/A															
2012-13 RL/Charter Gen BG adjusted for ADA										\$	5,027.20	288.19	\$	1,448,789	\$	5,027.20	292.00	\$	1,467,942																
2012-13 NSS Allowance (deficit)										\$	-		-	\$	-		-																		
Minimum State Aid Adjustments																				-		-													
Less Current Year Property Taxes/In-Lieu																				(1,449,256)		(1,379,700)													
Less Education Protection Account Entitlement																				(509,070)		(572,258)													
Subtotal State Aid for Historical RL/Charter General BG																				\$	-	\$	-												
Categorical Minimum State Aid																				855,303		855,303													
Charter School Categorical Block Grant adjusted for ADA																				-		-													
Minimum State Aid Guarantee Before Proration Factor																				\$	855,303	\$	855,303												
Proration Factor																				0.00%		0.00%													
Minimum State Aid Guarantee																				\$	855,303	\$	855,303												
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																			
LCFF Entitlement																				-		-													
Minimum State Aid plus Property Taxes including RDA																				-		-													
Offset																				-		-													
Minimum State Aid Prior to Offset																				-		-													
Total Minimum State Aid with Offset																				-		-													
State Aid Before Additional State Aid																				\$	1,778,122	\$	1,995,010												
ADDITIONAL STATE AID																				\$	-	\$	-												
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																				\$	1,778,122	\$	1,995,010												
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier																				\$	3,736,448	\$	3,946,968												
Change Over Prior Year										-6.54%		(261,274)				5.63%		210,520																	
LCFF Entitlement Per ADA (excluding Categorical MSA)																				12,965		13,517													
Per-ADA Change Over Prior Year										3.99%		497				4.26%		552																	
Basic Aid Status (school districts only)																				Non-Basic Aid		Non-Basic Aid													
LCFF SOURCES INCLUDING EXCESS TAXES																																			
										Increase		2024-25		Increase		2025-26																			
State Aid										-8.55%	(166,337)	\$	1,778,122	12.20%	216,888	\$	1,995,010																		
Education Protection Account																				509,070		572,258													
Property Taxes Net of In-Lieu Transfers										-8.17%	(128,927)		1,449,256	-4.80%	(69,556)		1,379,700																		
Charter In-Lieu Taxes										0.00%	-		-	0.00%	-		-																		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										-7.39%	(295,264)	\$	3,736,448	3.94%	147,332	\$	3,946,968																		

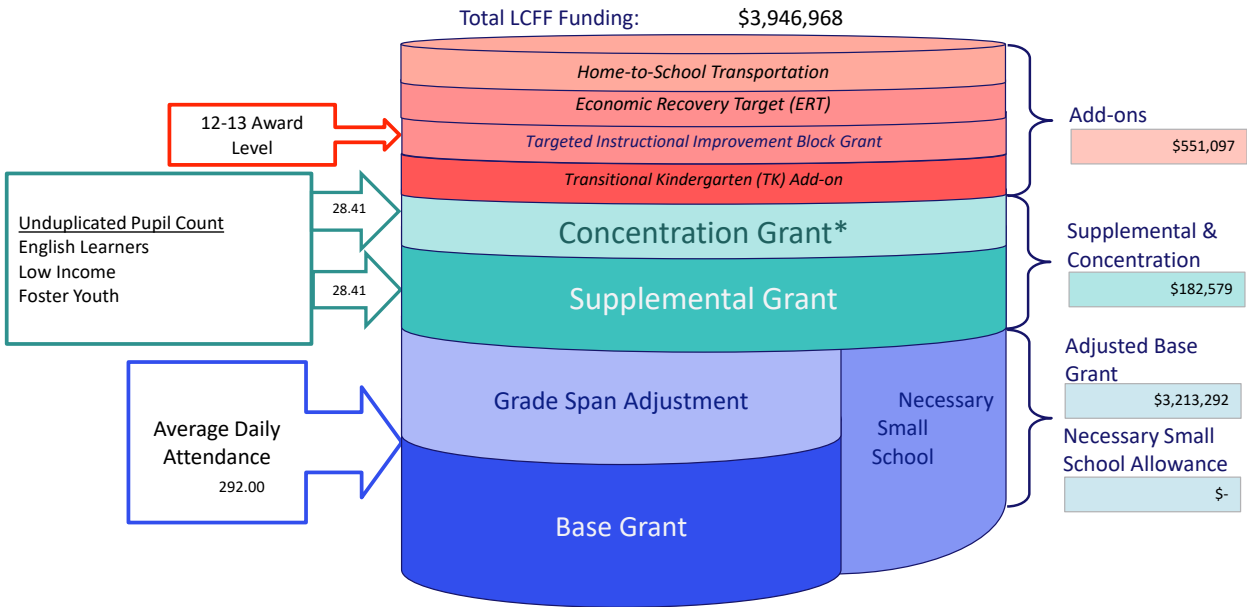
Twin Hills Union Elementary (70961) - 25-26 Adopted Budget		v.26.1b		CY1		v.26.1b		CY2				
LOCAL CONTROL FUNDING FORMULA						2026-27		2027-28				
LCFF ENTITLEMENT CALCULATION												
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
	3.02%		0.00%		27.60%		3.42%		0.00%		27.60%	
	Current Year						Current Year					
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	190.00	\$ 10,566	\$ 1,099	\$ 644	\$ -	\$ 2,338,693	190.00	\$ 10,927	\$ 1,136	\$ 666	\$ -	\$ 2,418,487
Grades 4-6	101.00	10,725		592	-	1,143,019	101.00	11,092		612	-	1,182,132
Grades 7-8	1.00	11,043		610	-	11,653	1.00	11,421		630	-	12,051
Grades 9-12	-	12,798	333	725	-	-	-	13,236	344	750	-	-
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 3,101,808	\$ 208,810	\$ 182,747	\$ -	\$ 3,493,365		\$ 3,207,843	\$ 215,840	\$ 188,987	\$ -	\$ 3,612,670
NSS Allowance		-				-		-				-
TOTAL BASE	292.00	\$ 3,101,808	\$ 208,810	\$ 182,747	\$ -	\$ 3,493,365	292.00	\$ 3,207,843	\$ 215,840	\$ 188,987	\$ -	\$ 3,612,670
ADD ONS:												
Targeted Instructional Improvement Block Grant						\$ -	\$ -					
Home-to-School Transportation (COLA added commencing 2023-24)						109,509	113,254					
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-	-					
Transitional Kindergarten (Commencing 2022-23)						188,496	194,931					
TK ADA						33.00 TK Add-on rate \$ 5,712.00	33.00 TK Add-on rate \$ 5,907.00					
ECONOMIC RECOVERY TARGET PAYMENT						261,813	261,813					
LCFF Entitlement Before Adjustments						\$ 4,053,183	\$ 4,182,668					
Miscellaneous Adjustments						-	-					
ADJUSTED LCFF ENTITLEMENT						\$ 4,053,183	\$ 4,182,668					
Local Revenue (including RDA)						(1,389,920)	(1,401,600)					
Gross State Aid						\$ 2,663,263	\$ 2,781,068					
Education Protection Account Entitlement						(589,504)	(609,607)					
Net State Aid						\$ 2,073,759	\$ 2,171,461					
MINIMUM STATE AID CALCULATION												
						12-13 Rate 2026-27 ADA N/A	12-13 Rate 2027-28 ADA N/A					
2012-13 RL/Charter Gen BG adjusted for ADA						\$ 5,027.20 292.00 \$ 1,467,942	\$ 5,027.20 292.00 \$ 1,467,942					
2012-13 NSS Allowance (deficit)						\$ -	\$ -					
Minimum State Aid Adjustments						-	-					
Less Current Year Property Taxes/In-Lieu						(1,389,920)	(1,401,600)					
Less Education Protection Account Entitlement						(589,504)	(609,607)					
Subtotal State Aid for Historical RL/Charter General BG						\$ -	\$ -					
Categorical Minimum State Aid						855,303	855,303					
Charter School Categorical Block Grant adjusted for ADA						-	-					
Minimum State Aid Guarantee Before Proration Factor						\$ 855,303	\$ 855,303					
Proration Factor						0.00%	0.00%					
Minimum State Aid Guarantee						\$ 855,303	\$ 855,303					
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						-	-					
Minimum State Aid plus Property Taxes including RDA						-	-					
Offset						-	-					
Minimum State Aid Prior to Offset						-	-					
Total Minimum State Aid with Offset						-	-					
State Aid Before Additional State Aid						\$ 2,073,759	\$ 2,171,461					
ADDITIONAL STATE AID						\$ -	\$ -					
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 2,073,759	\$ 2,171,461					
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier						\$ 4,053,183	\$ 4,182,668					
Change Over Prior Year						2.69% 106,215	3.19% 129,485					
LCFF Entitlement Per ADA (excluding Categorical MSA)						13,881	14,324					
Per-ADA Change Over Prior Year						2.69% 364	3.19% 443					
Basic Aid Status (school districts only)						Non-Basic Aid	Non-Basic Aid					
LCFF SOURCES INCLUDING EXCESS TAXES												
						Increase 2026-27	Increase 2027-28					
State Aid						3.95% 78,749 \$ 2,073,759	4.71% 97,702 \$ 2,171,461					
Education Protection Account						589,504	609,607					
Property Taxes Net of In-Lieu Transfers						0.74% 10,220 1,389,920	0.84% 11,680 1,401,600					
Charter In-Lieu Taxes						0.00% -	0.00% -					
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						2.25% 88,969 \$ 4,053,183	2.70% 109,382 \$ 4,182,668					

Twin Hills Union Elementary (70961) - 25-26 Adopted Budget

Charts and Graphs

Components of LCFF Entitlement

	2025-26		
Base Grant	\$ 3,010,562	292.00	ADA
Grade Span Adjustment	\$ 202,730	\$ 3,213,292	Adjusted Base Grant
Supplemental Grant	\$ 182,579	28.41%	
Concentration Grant	\$ -	28.41%	
Allowance: Necessary Small School	\$ -	\$ 182,579	Supplemental & Concentration Allowance
Add-on: Targeted Instructional Improvement Block Grant	\$ -	\$ -	
Add-on: Home-to-School Transportation	\$ 106,299		
Add-on: Small School District Bus Replacement Program	\$ -	\$ 551,097	Add-ons
Add-on Economic Recovery Target	\$ 261,813		
Add-on: Transitional Kindergarten	\$ 182,985		
Total	\$ 3,946,968	\$ 3,946,968	



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

LCFF Entitlement per ADA	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Funded ADA (LCFF & NSS)	353.40	320.63	288.19	292.00	292.00	292.00
LCFF Sources per ADA, including NSS	\$ 11,415.40	\$ 12,468.33	\$ 12,965.22	\$ 13,517.01	\$ 13,880.76	\$ 14,324.21
Net Dollar Change per ADA		\$ 1,052.94	\$ 496.89	\$ 551.79	\$ 363.75	\$ 443.44
Net Percent Change		9.22%	3.99%	4.26%	2.69%	3.19%
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	\$ 11,415.40	\$ 12,468.33	\$ 12,965.22	\$ 13,517.01	\$ 13,880.76	\$ 14,324.21
Net Change per ADA		\$ 1,052.94	\$ 496.89	\$ 551.79	\$ 363.75	\$ 443.44
Net Percent Change		9.22%	3.99%	4.26%	2.69%	3.19%

Twin Hills Charter Middle School

TWIN HILLS UNION SCHOOL DISTRICT TWIN HILLS CHARTER MIDDLE SCHOOL 2025-26 CASH FLOW ESTIMATES @ Adopted Budget

TWIN HILLS CMS	2025-26 PROJECTIONS														DEFERRED	
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
DESCRIPT	ACCT #S														JU-AU 26	
A: BEGIN CASH	9110	500,000.00	519,033.00	412,183.00	520,503.00	388,547.00	233,618.00	308,525.00	456,300.00	317,055.00	521,311.00	524,832.00	502,584.00			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF State Aid+PY Recomp	8015	47,235.00	47,235.00	85,023.00	85,023.00	85,023.00	85,023.00	85,023.00	105,023.00	105,023.00	105,023.00	105,023.00	105,026.00	1,044,703.00		1,044,703.00
Education Protection Account	8012			93,000.00			93,000.00		154,440.00				154,441.00	494,881.00		494,881.00
In Lieu Property Tax+PY Recomp	8096		68,040.00	136,080.00	90,720.00	90,720.00	90,720.00	90,720.00	90,720.00	158,760.00	79,380.00	79,380.00	79,380.00	1,054,620.00	79,380.00	1,134,000.00
Federal	8100-8299													0.00		0.00
Other State - see below	8300-8599															
Mandated Block Grant							3,960.00							3,960.00		3,960.00
New Block Grants		7,885.00	7,885.00	14,194.00	14,194.00	14,194.00	14,194.00	14,194.00	14,194.00	14,194.00	14,194.00	14,194.00	14,193.00	157,709.00		157,709.00
Lottery, Unrest+Rest								17,131.00			17,131.00			34,262.00	34,261.00	68,523.00
STRS on Behalf of / State Liability														0.00	122,763.00	122,763.00
Other Local - see below	8300-8599															
Interest					5,500.00			5,500.00			5,500.00			16,500.00	5,500.00	22,000.00
Donations, THABEF, Facility Use														0.00		0.00
Interfund TF in	8910-8929							150,000.00					150,000.00	300,000.00		300,000.00
Other Finance sources	8930-8979													0.00		0.00
Special Ed Rev TF	8980												-100,000.00	-100,000.00		-100,000.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		55,120.00	123,160.00	328,297.00	195,437.00	189,937.00	286,897.00	362,568.00	209,937.00	432,417.00	221,228.00	198,597.00	403,040.00	3,006,635.00	241,904.00	3,248,539.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	14,000.00	121,977.00	121,977.00	121,977.00	121,977.00	121,977.00	121,977.00	121,977.00	121,977.00	121,977.00	121,977.00	136,979.00	1,370,749.00		1,370,749.00
Classified Salaries	2000-2999	8,500.00	24,887.00	24,887.00	24,887.00	24,887.00	24,887.00	24,887.00	24,887.00	24,887.00	24,887.00	24,887.00	31,892.00	289,262.00		289,262.00
Employee Benefits	3000-3999	9,000.00	57,251.00	57,251.00	57,251.00	57,251.00	57,251.00	57,251.00	57,251.00	57,251.00	57,251.00	57,251.00	62,251.00	643,761.00	122,763.00	766,524.00
Books& Supplies	4000-4999	0.00	9,079.00	6,053.00	6,809.00	4,540.00	2,270.00	2,270.00	6,053.00	3,026.00	3,783.00	8,322.00	8,454.00	60,659.00	15,000.00	75,659.00
Services & Other Operational	5000-5999	7,007.00	16,816.00	9,809.00	7,007.00	11,211.00	5,605.00	8,408.00	14,014.00	21,020.00	9,809.00	8,408.00	6,021.00	125,135.00	15,000.00	140,135.00
Capital Outlay	6000-6599													0.00		0.00
Other Outgo	7000-7499													0.00	5,090.00	5,090.00
Interfund TF out	7600-7629					125,000.00			125,000.00				125,000.00	375,000.00	125,000.00	500,000.00
Other Finance sources	7630-7699													0.00		0.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSM		38,507.00	230,010.00	219,977.00	217,931.00	344,866.00	211,990.00	214,793.00	349,182.00	228,161.00	217,707.00	220,845.00	370,597.00	2,864,566.00	282,853.00	3,147,419.00
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		72,420.00			30,538.00									102,958.00		
Accounts Payable	9500															
Prior year: Clear Due To/From, MOU, Books																
Sup, Unearned Rev. CY Use Tax		-70,000.00			-140,000.00									-210,000.00		
TOTAL PRIOR YR		2,420.00	0.00	0.00	-109,462.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-107,042.00		
E: NET INC/DEC	(B-C+D)	19,033.00	-106,850.00	108,320.00	-131,956.00	-154,929.00	74,907.00	147,775.00	-139,245.00	204,256.00	3,521.00	-22,248.00	32,443.00	35,027.00		
F: ENDING CASH BAL	(A+E)	519,033.00	412,183.00	520,503.00	388,547.00	233,618.00	308,525.00	456,300.00	317,055.00	521,311.00	524,832.00	502,584.00	535,027.00		-40,949.00	

Notes: Amount expected in or after July of 2026 for all types of revenue is estimated at \$100,000+. This includes In Lieu property tax, lottery and interest.

STRS on Behalf of the State for their retirement liability is budgeted only as we will not receive dollars nor will we spend them, we are required, however, to report (\$122,763).

Expense amounts shown to be made after June 30, 2026, are for the balance due for the special education excess costs and the MOU payable to the district of \$125,000 plus amounts estimated as unspent for supplies and services.

Twin Hills Union School District - Twin Hills Charter Middle School
2025-26 Multi-Year Projection Assumptions @ Adopted Budget June 2025

General Note: Please refer to the attached spreadsheet presentation showing Multi-year Projections for Twin Hills Charter Middle School, Fund #03

	2024-25	2025-26	2026-27	2027-28
Revenue	Prior Fiscal Year Budget	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	1.07%	2.30%	3.02%	3.42%
Unduplicated Count # /LCFF Rolling % for Sup Grant	48 / 26.21%	60 / 24.66%	60 / 23.43%	60 / 23.53%
Funded ADA	192.99	240.00	240.00	240.00
Enrollment	207.00	255.00	255.00	255.00
In Lieu Property Tax per ADA	\$5,028	\$4,725	\$4,760	\$4,800
Federal: COVID19 (Unearned, recorded as spent)	\$0	NONE	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$191 Rest \$82	Unr \$191 Rest \$82 ADA*1.04446	Unr \$191 Rest \$82 ADA*1.04446	Unr \$191 Rest \$82 ADA*1.04446
Mandated Block Grant	Unr \$20.06	Unr \$20.52 *prior year ADA	Unr \$21.14 *prior year ADA	Unr \$21.86 *prior year ADA
COVID19 IPI (Unearned, see Federal)	\$0	Prior years only	20-21 & 22-23 only	20-21 & 22-23 only
ELO-P, Educator Effectiveness, ERMHS, Art Music IMBG, Learning Recovery ERBG Prop 28 Art & Music In Schools	\$92,341	\$157,709 = ELOP, Mental Health, Prop 28 Art & Music In Schools	ELOP, Mental Health, Prop 28 Art & Music In Schools	ELOP, Mental Health, Prop 28 Art & Music In Schools
ELO-P funding recaptured by the State 21 - 23	(\$100,000) negative revenue, funds recaptured by the State for 21-22 & 22-23 unspent ELOP funding.	24-25 Only	24-25 Only	24-25 Only
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
Local				
Interest/FMV adjustment + Misc (Unrest)	\$22,000	Unr Interest \$22,000, no FMV until year end	Unr Interest \$22,000	Same as PY
Donations (Rest)	\$9,524	Zero, only budgeted when received	Zero, only budgeted when received	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	9.9 FTE Teachers, .70 FTE counselor, 1.0 FTE Site Admin	11.3 FTE Teachers includes 2.1 FTE Electives and 0.4 FTE Academic Intervention. 1.0 FTE Counselor (.77 FTE Unr+.23 FTE One Time) 1.00 FTE Site Administrator	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	PY + estimated 2%
One Time Grant Funds	Professional Dev R6266	Professional Dev R6266 + 0.23 FTE Counselor, see above, R6546+R7435	Nothing budgeted yet	Nothing budgeted yet
Additional Adjustments			To be determined	To be determined
Classified Salaries				
Staffing (FTEs)	5.90 FTE (maint 1.0 FTE pd F01)	6.4 FTE (includes 2.0 FTE Office). Site Maint Coord 1.0 FTE paid by Fund01 RRM	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	PY + estimated 2%
One Time Grant Funds	R6546 ERMHS counseling apx 0.10 FTE	None	None	None
Additional Adjustments			To be determined	To be determined
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on current payroll.	PY + estimated 2%	Prior year + 2%
One Time Grant Funds	Cost for Prof. Dev. R6266+Mental Health R6546	Cost for Prof. Dev. R6266+Mental Health R6546+LREBG R7435	None, funding ended 6/30/26 except for Menal Health R6546	None, funding ended 6/30/26 except for Menal Health R6546
Additional Adjustments			To be determined	To be determined
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=19.1%; PERS=27.05%	STRS = 19.1%; PERS = 26.81%	STRS = 19.1%; PERS = 26.9%	STRS = 19.1%; PERS = 27.8%
Health & Welfare Benefits	\$15,936 for full FTE	District annual maximum is for a full FTE is apx. \$15,972. Actual cost known to date.	Prior year + 2%	Prior year + 2%
One Time Grant Funds		None	Prior years only	Prior years only
Additional Adjustments			To be determined	To be determined

Twin Hills CMS - 2025-26 Adopted Budget/Page 2 of 2		2024-25	2025-26	2026-27	2027-28
Expenditures - continued					
Books and Supplies			Expenses based on prior year and estimated for current year. One time purchases, carryover, donations are not included.	Unrestricted prior year + 2%; Restricted Lottery only, equals lottery revenue.	Unrestricted prior year + 2%; Restricted Lottery only
One Time Grant Funds	\$55,061		\$26,151 - R6762 \$15k instructional materials, Res6770 \$11k musical instruments and video equipment.	Nothing budgeted yet	Nothing budgeted yet
Services, Other Operating Expenses			Expenses based on prior year and estimated for current year. Added 8% to utility costs. One time purchases, carryover, donations are not included.	Unrestricted prior year +\$2,500 + 2%; Rest is zero.	Unrestricted prior year + \$2,500 + 2%; Restricted same as PY.
One Time Grant Funds	\$38,468		Estimated expenses \$10k R6266 Prof Dev, \$8k R6762 for software, \$2,000 AMIS.	R6546 Mental Health \$11k.	R6546 Mental Health \$11k.
Other Outgo (Mental Health TF to SELPA)	\$5,100		R6546 \$5,090	Same as prior year	Same as prior year.
Capital Outlay			None anticipated to date	None	None
Transfers In					
Basic Aid Supplement Funds from F01	\$512,000		\$300,000 is current estimate	\$300,000	\$300,000
CRSP from Fund 20	\$11,110 = 1 Teachers		None	None	None
Transfers Out					
MOU amount for District Costs	\$250,000		\$250,000 current estimate	Same as prior year	No change
MOU amount for Special Ed Excess Costs	\$250,000		\$250,000 current estimate	Same as prior year	No change
Contribution	\$100,000		\$100,000 is current estimate	No change	No change
Net Increase (Decrease)	Negative amount decreases fund balance		Positive amount increases fund balance	Positive amount increases fund balance	Positive amount increases fund balance
Audit Adjustment: Res2600 ELOP 23-24	(\$50,000) this year only, recapture for 23-24, deer Fund Balance		24-25 only	24-25 only	24-25 only
Components of Ending Fund Balance					
Restricted	CA Clean Energy \$55,590; ELOP Res2600 \$50,000; Ed Effect Res6266 \$15,000; Art Music BG Res6762 \$57,000; Prop 28 AMIS Res6770 \$36,151		CA Clean Energy \$55,590; ELOP Res2600 \$150,000; Art Music BG Res6762 \$34,000; Prop 28 AMIS Res6770 \$49,151	CA Clean Energy \$55,590; ELOP Res2600 \$250,000; Art Music BG Res6762 \$34,000; Prop 28 AMIS Res6770 \$75,302	CA Clean Energy \$55,590; ELOP Res2600 \$30,000; Art Music BG Res6762 \$34,000; Prop 28 AMIS Res6770 \$101,453
Assigned- Amount to meet 17%-See Fund 01			(Negative=Assignment reduction* needed)	(Negative=Assignment reduction* needed)	(Negative=Assignment reduction* needed)
Reserve for Economic Uncertainties (REU)			Positive = balance after specific assignments	Positive = balance after specific assignments	Positive = balance after specific assignments
Unassigned/Unappropriated			BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
			Balance after Assignments and REU	Balance after Assignments and REU	Balance after Assignments and REU
2024-25: Please see actual dollar amounts shown on MYP.		*Assignment reduction= reduces reserve below 17%, see Fund 01 for Assigned amount.			

TWIN HILLS UNION SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL - FUND 03: 2025-26 Multi-Year Projection @ Adopted Budget

	Object Codes	Prior Fiscal Year Budget: 2024-25			Current Fiscal Year Budget: 2025-26			First Subsequent Fiscal Year: 2026-27			Second Subsequent Fiscal Year: 2027-28		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				1.07%			2.30%			3.02%			3.42%
Funded COLA				1.07%			2.30%			3.02%			3.42%
ADA for LCFF Funding purposes				192.99			240.00			240.00			240.00
Enrollment				207.00			255.00			255.00			255.00
Revenue													
LCFF Sources: LCFF, EPA, In Lieu Property Tax	8010-8099	2,131,309		2,131,309	2,673,584		2,673,584	2,747,882		2,747,882	2,842,475		2,842,475
Federal Revenues	8100-8299			-			-			-			-
Federal Funding: COVID19 (Unearned - record as expensed)				-			-			-			-
Other State Revenues	8300-8599	42,874	16,728	59,602	51,901	20,582	72,483	53,015	20,582	73,597	53,187	20,582	73,769
State Funding: IPI (Unearned-see Fed)				-			-			-			-
State Funding: ELO-P, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recovery ER BG, Prop 28 AMIS			92,341	92,341		157,709	157,709		142,341	142,341		142,341	142,341
ELOP funding recaptured by the State for 21-22 & 22-23			(100,000)	(100,000)									
Other State: STRS/PERS on Behalf of State			100,890	100,890		122,763	122,763		128,901	128,901		135,346	135,346
Local Revenues	8600-8799	22,000	9,524	31,524	22,000		22,000	22,000		22,000	22,000		22,000
Total Revenue		2,196,183	119,483	2,315,666	2,747,485	301,054	3,048,539	2,822,897	291,824	3,114,721	2,917,662	298,269	3,215,931
Expenditures													
Certificated Salaries	1000-1999	1,225,605		1,225,605	1,348,929		1,348,929	1,375,908		1,375,908	1,403,426		1,403,426
Certificated Salaries One Time Grant Funds			5,500	5,500		21,820	21,820			-			-
Additional Adjustments				-			-			-			-
Classified Salaries	2000-2999	270,084		270,084	289,262		289,262	295,047		295,047	300,948		300,948
Classified Salaries One Time Grant Funds			8,146	8,146			-			-			-
Additional Adjustments				-			-			-			-
Employee Benefits -- Statutory	3301-3399;	64,839		64,839	72,359		72,359	73,806		73,806	75,282		75,282
Employee Benefits One Time Grant Funds	3501-3699		3,954	3,954		8,313	8,313			-			-
Additional Adjustments				-			-			-			-
Employee Benefits STRS/PERS on Behalf of State			100,890	100,890		122,763	122,763		128,901	128,901		135,346	135,346
Employee Benefits STRS	3101-3199	208,971		208,971	234,807		234,807	247,141		247,141	252,087		252,087
Employee Benefits PERS	3201-3299	86,123		86,123	91,425		91,425	94,204		94,204	99,301		99,301
Employee & Retiree Benefits -- Health & Welfare	3400-3499;	198,286		198,286	236,857		236,857	241,595		241,595	246,425		246,425
EE Benefits-H&W One Time Grant Funds	3700-3799			-			-			-			-
Additional Adjustments				-			-			-			-
Books and Supplies	4000-4999	28,924	73,162	102,086	28,926	20,582	49,508	29,505	20,582	50,087	30,095	20,582	50,677
Books and Supplies One Time Grant Funds			55,061	55,061		26,151	26,151			-			-
Services, Other Operating Expenses	5000-5999	120,314		120,314	118,800		118,800	123,720		123,720	128,740		128,740
Services One Time Grant Funds			38,468	38,468		21,335	21,335		11,100	11,100		11,100	11,100
Necessary Expense Reductions - see narrative				-			-			-			-
Capital Outlay	6000-6999			-			-			-			-
Other Outgo (One Time Funds - ERMHS transfer to SELPA Obi 7282)	7100-7199		5,100	5,100		5,090	5,090		5,090	5,090		5,090	5,090
7300-7399				-			-			-			-
Total Expenditures		2,203,146	290,281	2,493,427	2,421,365	226,054	2,647,419	2,480,926	165,673	2,646,599	2,536,304	172,118	2,708,422
Excess (Deficiency)		(6,963)	(170,798)	(177,761)	326,120	75,000	401,121	341,971	126,151	468,122	381,358	126,151	507,509
Transfers In from General Fund 01	8910-8929	512,000		512,000	300,000		300,000	300,000		300,000	300,000		300,000
Transfers In from Fund 20 CRSP		11,110		11,110			-			-			-
Transfers Out to General Fund 01	7610-7629	(500,000)		(500,000)	(500,000)		(500,000)	(500,000)		(500,000)	(500,000)		(500,000)
Transfers Out: PG&E Solar Init Funds	7610-7629			-			-			-			-
Other Sources	8930-8979			-			-			-			-
Other Uses (enter as negative)	7630-7699			-			-			-			-
Contribution to Restr Pgm (Spec Ed)	8980-8999	(100,000)		(100,000)	(100,000)		(100,000)	(100,000)		(100,000)	(100,000)		(100,000)
Total Transfers/Other Uses		(76,890)		(76,890)	(300,000)		(300,000)	(300,000)		(300,000)	(300,000)		(300,000)
Net Increase (Decrease)		(83,853)	(170,798)	(254,651)	26,120	75,000	101,121	41,971	126,151	168,122	81,358	126,151	207,509
Fund Balance													
Beginning Balance		205,066	434,539	639,605	121,213	213,741	334,954	147,333	288,741	436,074	189,304	414,892	604,196
Audit Adjustment(s)			(50,000)	(50,000)			-			-			-
Net Ending Balance		121,213	213,741	334,954	147,333	288,741	436,074	189,304	414,892	604,196	270,662	541,043	811,705
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711			-			-			-			-
Stores (nonspendable)	9712			-			-			-			-
Restricted (Res 2000-9999)	9740		213,741	213,741		288,741	288,741		414,892	414,892		541,043	541,043
Lottery Res 1100 Unrestricted	9740			-			-			-			-
Committed	9750			-			-			-			-
Assigned: See Fund 01 for Assignment to meet 17%		(370,518)		(370,518)	(366,859)		(366,859)	(323,705)		(323,705)	(251,761)		(251,761)
Assigned - Lottery Res 1100 Unrestricted				-			-			-			-
Reserve for Economic Uncertainties	9789	491,731		491,731	514,192		514,192	513,009		513,009	522,423		522,423
Unassigned/Unappropriated Ending Balance		0		0	0		0	0		0	0		0
Net Ending Balance		121,213	213,741	334,954	147,333	288,741	436,074	189,304	414,892	604,196	270,662	541,043	811,705
<i>Reserve percentage is based on Reserve of Economic Uncertainties+Assigned Fund01 to meet 17% divided by Total Expenditures and Transfers Out.</i>													
				4%			5%			6%			9%

Twin Hills Charter Middle (6052302) - 25-26 Adopted Budget		5/23/2025			
		2024-25	2025-26	2026-27	2027-28
General Assumptions					
COLA & Augmentation		1.07%	2.30%	3.02%	3.42%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
Student Assumptions:					
Enrollment Count		207	255	255	255
Unduplicated Pupil Count (UPC)		48	60	60	60
Unduplicated Pupil Percentage (UPP)		26.21%	24.66%	23.43%	23.53%
Current Year LCFF Average Daily Attendance (ADA)		192.99	240.00	240.00	240.00
Funded LCFF ADA		192.99	240.00	240.00	240.00
LCFF ADA Funding Method		Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA		-	-	-	-
Funded NSS ADA		-	-	-	-
LCFF Entitlement Summary					
Base Grant		\$2,004,327	\$2,547,920	\$2,624,880	\$2,714,720
Grade Span Adjustment		-	-	-	-
<i>Adjusted Base Grant</i>		\$2,004,327	\$2,547,920	\$2,624,880	\$2,714,720
Supplemental Grant		105,067	125,664	123,002	127,755
Concentration Grant		-	-	-	-
Total Base, Supplemental and Concentration Grant		\$2,109,394	\$2,673,584	\$2,747,882	\$2,842,475
Allowance: Necessary Small School		-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant		-	-	-	-
Add-on: Home-to-School Transportation		-	-	-	-
Add-on: Small School District Bus Replacement Program		-	-	-	-
Add-on: Economic Recovery Target		-	-	-	-
Add-on: Transitional Kindergarten		-	-	-	-
Total Allowance and Add-On Amounts		\$-	\$-	\$-	\$-
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)		\$2,109,394	\$2,673,584	\$2,747,882	\$2,842,475
Miscellaneous Adjustments		-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)		\$ 2,109,394	\$ 2,673,584	\$ 2,747,882	\$ 2,842,475
LCFF Entitlement Per ADA (excludes Categorical MSA)		\$ 10,930	\$ 11,140	\$ 11,450	\$ 11,844
Additional State Aid		-	-	-	-
Total LCFF Entitlement with Additional State Aid		2,109,394	2,673,584	2,747,882	2,842,475
LCFF Sources Summary					
Funding Source Summary					
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)	\$	970,514	\$ 1,134,000	\$ 1,142,400	\$ 1,152,000
Education Protection Account Entitlement (<i>includes \$200/minimum per ADA</i>)	\$	388,999	\$ 494,881	\$ 509,826	\$ 527,263
Net State Aid (<i>excludes Additional State Aid</i>)	\$	749,881	\$ 1,044,703	\$ 1,095,656	\$ 1,163,212
Additional State Aid	\$	-	\$ -	\$ -	\$ -
Total Funding Sources	\$	2,109,394	\$ 2,673,584	\$ 2,747,882	\$ 2,842,475
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)	\$	749,881	\$ 1,044,703	\$ 1,095,656	\$ 1,163,212
EPA, Current Year (Resource 1400, Object Code 8012)	\$	388,999	\$ 494,881	\$ 509,826	\$ 527,263
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$	684	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)					
Property Taxes (Object 8021 to 8089)	\$	-	\$ -	\$ -	\$ -
% Change		0.0000%	0.0000%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)		970,514	1,134,000	1,142,400	1,152,000
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status	\$	-	\$ -	\$ -	\$ -
Total LCFF Entitlement	\$	2,109,394	\$ 2,673,584	\$ 2,747,882	\$ 2,842,475
Additional State Aid	\$	-	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$	-	\$ -	\$ -	\$ -
Total Funding Sources	\$	2,109,394	\$ 2,673,584	\$ 2,747,882	\$ 2,842,475
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (<i>Excludes add-ons for TIIG & Transportation</i>)	\$	2,004,327	\$ 2,547,920	\$ 2,624,880	\$ 2,714,720
Supplemental and Concentration Grant funding in the LCAP year	\$	105,067	\$ 125,664	\$ 123,002	\$ 127,755
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$ -	\$ -	\$ -
Percentage to Increase or Improve Services		5.24%	4.93%	4.69%	4.71%

Twin Hills Charter Middle (6052302) - 25-26 Adopted Budget		5/23/2025			
		2024-25	2025-26	2026-27	2027-28
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	11,648.18	\$ 11,881.45	\$ 12,211.62	\$ 12,630.68
Grades 4-6	\$	10,710.48	\$ 10,924.47	\$ 11,227.57	\$ 11,613.99
Grades 7-8	\$	11,027.26	\$ 11,247.66	\$ 11,560.47	\$ 11,958.47
Grades 9-12	\$	13,113.15	\$ 13,374.63	\$ 13,746.32	\$ 14,219.07
Base Grants					
Grades TK-3	\$	10,025	\$ 10,256	\$ 10,566	\$ 10,927
Grades 4-6	\$	10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,478	\$ 10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$	12,144	\$ 12,423	\$ 12,798	\$ 13,236
Grade Span Adjustment					
Grades TK-3	\$	1,043	\$ 1,067	\$ 1,099	\$ 1,136
Grades 9-12	\$	316	\$ 323	\$ 333	\$ 344
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	11,068	\$ 11,323	\$ 11,665	\$ 12,063
Grades 4-6	\$	10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,478	\$ 10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$	12,460	\$ 12,746	\$ 13,131	\$ 13,580
Prorated Base Grants					
Grades TK-3	\$	10,025	\$ 10,256	\$ 10,566	\$ 10,927
Grades 4-6	\$	10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,478	\$ 10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$	12,144	\$ 12,423	\$ 12,798	\$ 13,236
Prorated Grade Span Adjustment					
Grades TK-3	\$	1,043	\$ 1,067	\$ 1,099	\$ 1,136
Grades 9-12	\$	316	\$ 323	\$ 333	\$ 344
Supplemental Grant		20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	2,214	\$ 2,265	\$ 2,333	\$ 2,413
Grades 4-6	\$	2,035	\$ 2,082	\$ 2,145	\$ 2,218
Grades 7-8	\$	2,096	\$ 2,144	\$ 2,209	\$ 2,284
Grades 9-12	\$	2,492	\$ 2,549	\$ 2,626	\$ 2,716
Actual - 1.00 ADA, Local UPP as follows:		26.21%	24.66%	23.43%	23.53%
Grades TK-3	\$	580	\$ 558	\$ 547	\$ 568
Grades 4-6	\$	533	\$ 513	\$ 503	\$ 522
Grades 7-8	\$	549	\$ 529	\$ 517	\$ 537
Grades 9-12	\$	653	\$ 629	\$ 615	\$ 639
Concentration Grant (>55% population)		65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	7,194	\$ 7,360	\$ 7,582	\$ 7,841
Grades 4-6	\$	6,615	\$ 6,767	\$ 6,971	\$ 7,210
Grades 7-8	\$	6,811	\$ 6,967	\$ 7,178	\$ 7,424
Grades 9-12	\$	8,099	\$ 8,285	\$ 8,535	\$ 8,827
Actual - 1.00 ADA, Local UPP >55% as follows:		0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$	-	\$ -	\$ -	\$ -
Grades 4-6	\$	-	\$ -	\$ -	\$ -
Grades 7-8	\$	-	\$ -	\$ -	\$ -
Grades 9-12	\$	-	\$ -	\$ -	\$ -

Twin Hills Charter Middle (6052302) - 25-26 Adopted Budget										v.26.1b		PY1	v.26.1b		5/23/2025	CY				
LOCAL CONTROL FUNDING FORMULA										2024-25							2025-26			
LCFF ENTITLEMENT CALCULATION																				
Calculation Factors		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage						
		1.07%		0.00%		26.21%		26.21%		2.30%		0.00%		24.66%		24.66%				
Current Year										Current Year										
	ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	-	\$ 10,025	\$ 1,043	\$ 580	\$ -	\$ -		-	\$ 10,256	\$ 1,067	\$ 558	\$ -	\$ -		-	\$ 10,411	\$ 1,067	\$ 558	\$ -	\$ -
Grades 4-6	59.21	10,177		533	-	634,167		80.00	10,411		513	-	873,958		160.00	10,719		529	-	1,799,626
Grades 7-8	133.78	10,478		549	-	1,475,227		-	12,423	323	629	-	-		-	12,423	323	629	-	-
Grades 9-12	-	12,144	316	653	-	-		-	-	-	-	-	-		-	-	-	-	-	-
Subtract Necessary Small School ADA and Funding																				
Total Base, Supplemental, and Concentration Grant																				
NSS Allowance																				
TOTAL BASE																				
ADD ONS:																				
Targeted Instructional Improvement Block Grant																				
Home-to-School Transportation (COLA added commencing 2023-24)																				
Small School District Bus Replacement Program (COLA added commencing 2023-24)																				
Transitional Kindergarten (Commencing 2022-23)																				
TK ADA																				
ECONOMIC RECOVERY TARGET PAYMENT																				
LCFF Entitlement Before Adjustments																				
Miscellaneous Adjustments																				
ADJUSTED LCFF ENTITLEMENT																				
Local Revenue (including RDA)																				
Gross State Aid																				
Education Protection Account Entitlement																				
Net State Aid																				
MINIMUM STATE AID CALCULATION																				
2012-13 RL/Charter Gen BG adjusted for ADA																				
2012-13 NSS Allowance (deficit)																				
Minimum State Aid Adjustments																				
Less Current Year Property Taxes/In-Lieu																				
Less Education Protection Account Entitlement																				
Subtotal State Aid for Historical RL/Charter General BG																				
Categorical Minimum State Aid																				
Charter School Categorical Block Grant adjusted for ADA																				
Minimum State Aid Guarantee Before Proration Factor																				
Proration Factor																				
Minimum State Aid Guarantee																				
CHARTER SCHOOL MINIMUM STATE AID OFFSET																				
LCFF Entitlement																				
Minimum State Aid plus Property Taxes including RDA																				
Offset																				
Minimum State Aid Prior to Offset																				
Total Minimum State Aid with Offset																				
State Aid Before Additional State Aid																				
ADDITIONAL STATE AID																				
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																				
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier																				
Change Over Prior Year																				
LCFF Entitlement Per ADA (excluding Categorical MSA)																				
Per-ADA Change Over Prior Year																				
Basic Aid Status (school districts only)																				
LCFF SOURCES INCLUDING EXCESS TAXES																				
State Aid																				
Education Protection Account																				
Property Taxes Net of In-Lieu Transfers																				
Charter In-Lieu Taxes																				
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)																				

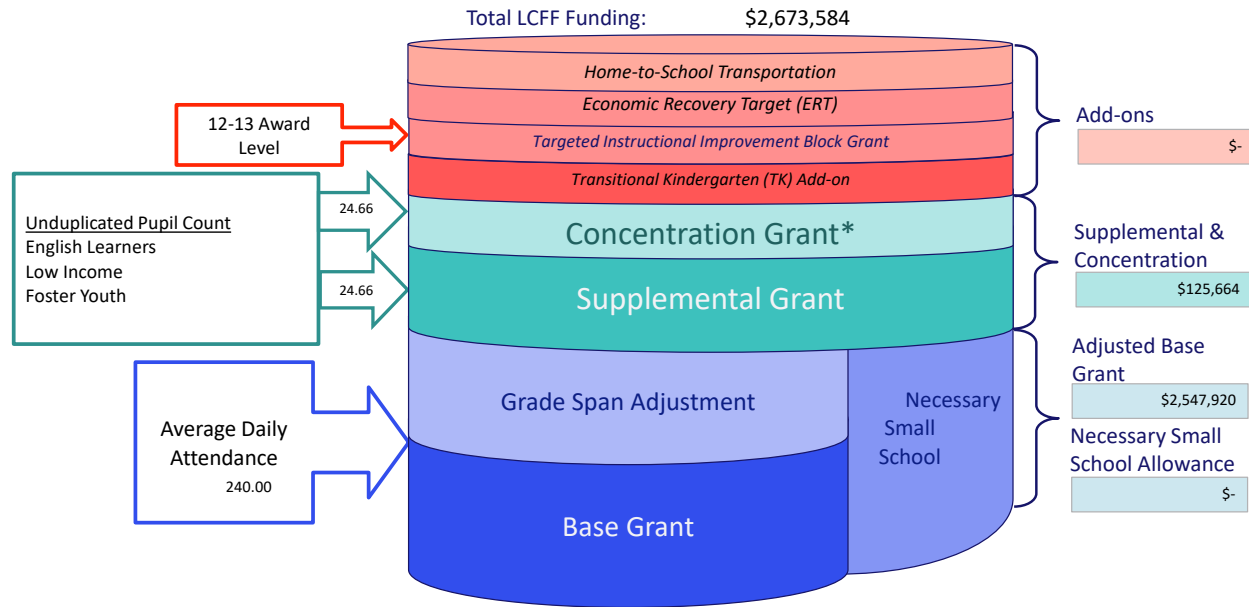
Twin Hills Charter Middle (6052302) - 25-26 Adopted Budget										v.26.1b	CY1	v.26.1b	CY2																								
LOCAL CONTROL FUNDING FORMULA										2026-27				2027-28																							
LCFF ENTITLEMENT CALCULATION																																					
Calculation Factors										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage																	
										3.02%		0.00%		23.43%		23.43%		3.42%		0.00%		23.53%		23.53%													
Current Year										ADA		Base		Grade Span		Supplemental		Concentration		Total		Current Year		ADA		Base		Grade Span		Supplemental		Concentration		Total			
Grades TK-3										-	\$	10,566	\$	1,099	\$	547	\$	-	\$	-	-	\$	-	-	\$	-	\$	10,927	\$	1,136	\$	568	\$	-	\$	-	
Grades 4-6										80.00		10,725				503		-		898,206		80.00		11,092				522		-		929,119					
Grades 7-8										160.00		11,043				517		-		1,849,676		160.00		11,421				537		-		1,913,356					
Grades 9-12										-		12,798		333		615		-		-		-		-		13,236		344		639		-		-			
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-		-		-		-		-		-		-		-			
Total Base, Supplemental, and Concentration Grant											\$	2,624,880	\$	-	\$	123,002	\$	-	\$	2,747,882			\$	2,714,720	\$	-	\$	127,755	\$	-	\$	2,842,475					
NSS Allowance												-																									
TOTAL BASE										240.00	\$	2,624,880	\$	-	\$	123,002	\$	-	\$	2,747,882		240.00	\$	2,714,720	\$	-	\$	127,755	\$	-	\$	2,842,475					
ADD ONS:																																					
Targeted Instructional Improvement Block Grant																			\$	-															\$	-	
Home-to-School Transportation (COLA added commencing 2023-24)																				-																-	
Small School District Bus Replacement Program (COLA added commencing 2023-24)																				-																-	
Transitional Kindergarten (Commencing 2022-23)										TK ADA	-		TK Add-on rate	\$	5,712.00				-		TK ADA	-		TK Add-on rate	\$	5,907.00										-	
ECONOMIC RECOVERY TARGET PAYMENT																			-																-		
LCFF Entitlement Before Adjustments																			\$	2,747,882															\$	2,842,475	
Miscellaneous Adjustments																				-																	-
ADJUSTED LCFF ENTITLEMENT																			\$	2,747,882															\$	2,842,475	
Local Revenue (including RDA)																				(1,142,400)																(1,152,000)	
Gross State Aid																			\$	1,605,482															\$	1,690,475	
Education Protection Account Entitlement																				(509,826)																(527,263)	
Net State Aid																			\$	1,095,656															\$	1,163,212	
MINIMUM STATE AID CALCULATION																																					
												12-13 Rate		2026-27 ADA				N/A				12-13 Rate		2027-28 ADA				N/A									
2012-13 RL/Charter Gen BG adjusted for ADA												\$	5,289.42	240.00		\$	1,269,461				\$	5,289.42	240.00		\$	1,269,461									\$	1,269,461	
2012-13 NSS Allowance (deficit)												\$	-			-			\$	-					-											-	
Minimum State Aid Adjustments																-									-											-	
Less Current Year Property Taxes/In-Lieu																(1,142,400)								(1,152,000)											(1,152,000)		
Less Education Protection Account Entitlement																(509,826)								(527,263)											(527,263)		
Subtotal State Aid for Historical RL/Charter General BG																\$	-							\$	-										\$	-	
Categorical Minimum State Aid																-								-											-		
Charter School Categorical Block Grant adjusted for ADA													481.92	240.00		115,661				481.92	240.00		115,661													115,661	
Minimum State Aid Guarantee Before Proration Factor																\$	115,661							\$	115,661										\$	115,661	
Proration Factor																0.00%							0.00%												0.00%		
Minimum State Aid Guarantee																\$	115,661							\$	115,661										\$	115,661	
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																					
LCFF Entitlement																2,747,882							2,842,475													2,842,475	
Minimum State Aid plus Property Taxes including RDA																1,258,061							1,267,661													1,267,661	
Offset																-							-												-		
Minimum State Aid Prior to Offset																115,661							115,661													115,661	
Total Minimum State Aid with Offset																115,661							115,661													115,661	
State Aid Before Additional State Aid																\$	1,095,656							\$	1,163,212										\$	1,163,212	
ADDITIONAL STATE AID																\$	-						\$	-											\$	-	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																\$	1,095,656							\$	1,163,212											\$	1,163,212
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier																\$	2,747,882							\$	2,842,475										\$	2,842,475	
Change Over Prior Year													2.78%	74,298								3.44%	94,593														
LCFF Entitlement Per ADA (excluding Categorical MSA)																11,450																					11,844
Per-ADA Change Over Prior Year													2.78%	310								3.44%	394														
Basic Aid Status (school districts only)																-																				-	
LCFF SOURCES INCLUDING EXCESS TAXES																																					
														Increase		2026-27							Increase		2027-28												
State Aid												4.88%		50,953		\$	1,095,656				6.17%		67,556		\$	1,163,212										\$	1,163,212
Education Protection Account																509,826								527,263												527,263	
Property Taxes Net of In-Lieu Transfers												0.00%		-		-				0.00%		-		-												-	
Charter In-Lieu Taxes												0.74%		8,400		1,142,400				0.84%		9,600		1,152,000												1,152,000	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)												2.22%		59,353		\$	2,747,882				2.81%		77,156		\$	2,842,475										\$	2,842,475

Twin Hills Charter Middle (6052302) - 25-26 Adopted Budget

Charts and Graphs

Components of LCFF Entitlement

		2025-26			
Base Grant	\$	2,547,920		240.00	ADA
Grade Span Adjustment	\$	-		\$	2,547,920 Adjusted Base Grant
Supplemental Grant	\$	125,664	24.66%		
Concentration Grant	\$	-	24.66%	\$	125,664 Supplemental & Concentration
Allowance: Necessary Small School	\$	-		\$	- Allowance
Add-on: Targeted Instructional Improvement Block Grant	\$	-			
Add-on: Home-to-School Transportation	\$	-			
Add-on: Small School District Bus Replacement Program	\$	-		\$	- Add-ons
Add-on Economic Recovery Target	\$	-			
Add-on: Transitional Kindergarten	\$	-			
Total	\$	2,673,584		\$	2,673,584



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

LCFF Entitlement per ADA	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Funded ADA (LCFF & NSS)	187.28	194.93	192.99	240.00	240.00	240.00
LCFF Sources per ADA, including NSS	\$ 9,963.49	\$ 10,801.06	\$ 10,930.07	\$ 11,139.93	\$ 11,449.51	\$ 11,843.65
Net Dollar Change per ADA		\$ 837.57	\$ 129.01	\$ 209.86	\$ 309.58	\$ 394.14
Net Percent Change		8.41%	1.19%	1.92%	2.78%	3.44%
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	\$ 9,963.49	\$ 10,801.06	\$ 10,930.07	\$ 11,139.93	\$ 11,449.51	\$ 11,843.65
Net Change per ADA		\$ 837.57	\$ 129.01	\$ 209.86	\$ 309.58	\$ 394.14
Net Percent Change		8.41%	1.19%	1.92%	2.78%	3.44%

Orchard View School

Twin Hills Union Elementary
Sonoma County

Budget, July 1
Charter Schools Special Revenue Fund
Expenditures by Object

49 70961 0000000
Form 09
G8BJT9ZN65(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,595,892.00	2,645,194.00	1.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	252,102.00	273,526.00	8.5%
4) Other Local Revenue		8600-8799	30,650.00	16,000.00	-47.8%
5) TOTAL, REVENUES			2,878,644.00	2,934,720.00	1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,514,921.00	1,468,067.00	-3.1%
2) Classified Salaries		2000-2999	189,223.00	254,915.00	34.7%
3) Employee Benefits		3000-3999	767,902.00	770,413.00	0.3%
4) Books and Supplies		4000-4999	140,111.56	56,036.00	-60.0%
5) Services and Other Operating Expenditures		5000-5999	157,195.67	58,235.00	-63.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,700.00	5,697.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,775,053.23	2,613,363.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			103,590.77	321,357.00	210.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	332,500.00	300,000.00	-9.8%
b) Transfers Out		7600-7629	630,000.00	630,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(297,500.00)	(330,000.00)	10.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(193,909.23)	(8,643.00)	-95.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	382,799.34	188,890.11	-50.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			382,799.34	188,890.11	-50.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			382,799.34	188,890.11	-50.7%
2) Ending Balance, June 30 (E + F1e)			188,890.11	180,247.11	-4.6%
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	134,231.95	89,665.95	-33.2%
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	54,658.16	90,581.16	65.7%
BP3100: 17% Reserve	0000	9780	555,847.00		
SEE Fund01: Assignment to meet 17% Reserve	0000	9780	(501,188.84)		
BP3100: 17% Reserve	0000	9780		526,884.00	
SEE Fund 01: Assignment to meet 17% Reserve	0000	9780		(436,302.84)	
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	452,736.68		

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6230	California Clean Energy Jobs Act	45,522.95	45,522.95
6266	Educator Effectiveness, FY 2021-22	8,000.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	15,000.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	35,399.00	32,865.00
7412	A-G Access/Success Grant	6,510.00	6,510.00
7413	A-G Learning Loss Mitigation Grant	2,441.00	2,441.00
7435	Learning Recovery Emergency Block Grant	19,032.00	0.00
7810	Other Restricted State	2,327.00	2,327.00
Total, Restricted Balance		134,231.95	89,665.95

**TWIN HILLS UNION SCHOOL DISTRICT
ORCHARD VIEW SCHOOL
2025-26 CASH FLOW ESTIMATES @ Adopted Budget**

ORCHARD VIEW		2025-26 PROJECTIONS												DEFERRED		
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
DESCRIPT	ACCT #S														JU-AU 26	
A: BEGIN CASH	9110	400,000.00	444,702.00	348,701.00	460,949.00	335,532.00	167,743.00	265,993.00	358,256.00	191,698.00	341,387.00	427,790.00	388,158.00			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF + PY Recomputation	8011+8019	57,528.00	57,528.00	103,551.00	103,551.00	103,551.00	103,551.00	103,551.00	103,551.00	103,551.00	103,551.00	103,551.00	103,553.00	1,150,568.00	0.00	1,150,568.00
Education Protection Account	8012			118,507.00			118,507.00			118,506.00			118,506.00	474,026.00		474,026.00
In Lieu Property Tax + PY Rec	8096		61,236.00	122,472.00	81,648.00	81,648.00	81,648.00	81,648.00	81,648.00	142,884.00	71,442.00	71,442.00	71,442.00	949,158.00	71,442.00	1,020,600.00
Federal Revenues	8100-8299													0.00		0.00
Other State - see below	8300-8599															0.00
Mandated Block Grant	8550						8,070.00							8,070.00		8,070.00
New Block Grants	85xx	2,331.00	2,331.00	4,196.00	10,740.00	4,196.00	4,196.00	4,196.00	4,196.00	4,196.00	10,740.00	4,196.00	4,200.00	59,714.00		59,714.00
Lottery, Unrest+Rest	8560						15,425.00				15,425.00			30,850.00	30,848.00	61,698.00
STRS on Behalf of State	8590													0.00	144,044.00	144,044.00
Other Local	8660-8799				4,000.00			4,000.00			4,000.00			12,000.00	4,000.00	16,000.00
Interfund TF in	8910-8929							100,000.00			100,000.00		100,000.00	300,000.00		300,000.00
Other Finance sources	8930-8979													0.00		0.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		59,859.00	121,095.00	348,726.00	199,939.00	189,395.00	315,972.00	308,820.00	189,395.00	369,137.00	305,158.00	179,189.00	397,701.00	2,984,386.00	250,334.00	3,234,720.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	12,000.00	131,642.00	131,642.00	131,642.00	131,642.00	131,642.00	131,642.00	131,642.00	131,642.00	131,642.00	131,642.00	139,647.00	1,468,067.00		1,468,067.00
Classified Salaries	2000-2999	2,000.00	22,992.00	22,992.00	22,992.00	22,992.00	22,992.00	22,992.00	22,992.00	22,992.00	22,992.00	22,992.00	22,995.00	254,915.00		254,915.00
Employee Benefits	3000-3999	4,300.00	56,188.00	56,188.00	56,188.00	56,188.00	56,188.00	56,188.00	56,188.00	56,188.00	56,188.00	56,188.00	60,189.00	626,369.00	144,044.00	770,413.00
Books & Supplies	4000-4999	0.00	3,362.00	14,009.00	11,207.00	1,121.00	2,241.00	2,241.00	2,802.00	2,802.00	5,604.00	3,923.00	1,724.00	51,036.00	5,000.00	56,036.00
Services & Other Operatnl	5000-5999	582.00	2,912.00	11,647.00	5,241.00	5,241.00	4,659.00	3,494.00	2,329.00	5,824.00	2,329.00	4,076.00	4,901.00	53,235.00	5,000.00	58,235.00
Capital Outlay	6000-6599													0.00		0.00
Other Outgo	7000-7499													0.00	5,697.00	5,697.00
Interfund TF out	7600-7629					140,000.00			140,000.00				200,000.00	480,000.00	150,000.00	630,000.00
Other Finance sources	7630-7699													0.00		0.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSM		18,882.00	217,096.00	236,478.00	227,270.00	357,184.00	217,722.00	216,557.00	355,953.00	219,448.00	218,755.00	218,821.00	429,456.00	2,933,622.00	309,741.00	3,243,363.00
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year: LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		79,425.00			36,914.00									116,339.00		
Accounts Payable	9500															
Prior year: Clear Due To/From, MOU, Books																
Sup, Unearned Rev. CY Use Tax		-75,700.00			-135,000.00									-210,700.00		
TOTAL PRIOR YR		3,725.00	0.00	0.00	-98,086.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-94,361.00	0.00	
E: NET INC/DEC	(B-C+D)	44,702.00	-96,001.00	112,248.00	-125,417.00	-167,789.00	98,250.00	92,263.00	-166,558.00	149,689.00	86,403.00	-39,632.00	-31,755.00	-43,597.00		
F: ENDING CASH BAL	(A+E)	444,702.00	348,701.00	460,949.00	335,532.00	167,743.00	265,993.00	358,256.00	191,698.00	341,387.00	427,790.00	388,158.00	356,403.00		-59,407.00	

Notes: Amount expected July and August of 2026 for all types of revenue is \$100,000+.

Expenses to be made after June 30, 2025 is the balance due for special education excess costs and the MOU payable to the district totaling \$150,000 plus estimated amounts for unspent supplies and services.

STRS on Behalf of State represents their retirement liability, we budget the amount and adjust as needed at the end of the year then do a journal entry to spend the revenue.

We will not receive any cash nor will we spend any, we are required to report (\$144,044).

Twin Hills Union School District - Orchard View Charter School
2025-26 Multi-Year Projection Assumptions @ Adopted Budget June 2025

General Note: Please refer to the attached spreadsheet presentation showing Multi-year Projections for Orchard View School, Fund #09

	2024-25	2025-26	2026-27	2027-28
Revenue	Prior Fiscal Year Budget	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	1.07%	2.30%	3.02%	3.42%
Unduplicated Count # / LCFF Rolling % for Sup Grant	50 / 22.46%	50 / 23.15%	50 / 22.46%	50 / 22.52%
Funded ADA	213.05	216.00	216.00	216.00
Enrollment	224.00	222.00	222.00	222.00
In Lieu Property Tax per ADA	\$5,028	\$4,725	\$4,760	\$4,800
Federal: COVID19 (Unearned, recorded as spent)	NONE	NONE	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$191 Rest \$82	Unr \$191 Rest \$82 ADA*1.04446	Unr \$191 Rest \$82 ADA*1.04446	Unr \$191 Rest \$82 ADA*1.04446
Mandated Block Grant	Unr K-8 \$20.06; 9-12 \$55.76	Unr K-8 \$20.52; 9-12 \$57.04 *prior year ADA	Unr K-8 \$21.14; 9-12 \$58.76 *prior year ADA	Unr K-8 \$21.86; 9-12 \$60.77 *prior year ADA
COVID19 IPI and UPK (Unearned, see Fed)	\$0	None, no TK students	None, no TK students	None, no TK students
A-G A/S and LLM, Ethnic Studies, Art Music IM BG, Learning Recovery ER BG, Educator Effectiveness, ERMHS, Prop 28 AMIS	\$47,176	\$59,714	Mental Health and Prop 28 Art & Music In Schools	Mental Health and Prop 28 Art & Music In Schools
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
Local				
Interest/FMV adjustment	\$18,000	\$16,000 Interest only, no FMV until year end	Same as PY	Same as PY
Donations/ SCOE Prof Dev Stipend Reimb	\$12,650	\$0	Zero	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	13.8 FTE Teachers +1.0 FTE Site Admin	12.6 FTE Teachers +1.0 Ed Spec (\$Fund01) + 1.0 FTE Site Administrator	FTE same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
One Time Grant Funds	Profes. Dev R6266	Professional Dev R6266 + Counselor 0.40 FTE R6456 ERMHS + R7435 LREBG	None. R6266 funding ended 6/30/26	None
Additional Adjustments			To be determined	To be determined
Classified Salaries				
Staffing (FTEs)	2.7 FTE	3.7 FTE	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
One Time Grant Funds	.21 FTE Art R6770+.26 FTE Math R7435	.35 FTE Art R6770	None	None
Additional Adjustments			To be determined	To be determined
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on current payroll.	PY - \$6,100 + 2%. \$6,100 will be added in at 1st Interim, one time funding issue on MYP.	Prior year + 2%
One Time Grant Funds	Prof Dev R6266, AMIS R6770, LREGB R7435	Prof Dev R6266, AMIS R6770, LREGB R7435	None	None
Additional Adjustments			To be determined	To be determined
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=19.10%; PERS=27.05%	STRS = 19.10%; PERS = 26.81%	STRS = 19.1%; PERS = 26.9%	STRS = 19.1%; PERS = 27.8%
Health & Welfare Benefits	\$15,936 full FTE	District annual maximum is for a full FTE is apx. \$15,972. Actual cost known to date.	Prior year + 2%	Prior year + 2%
One Time Grant Funds		None	Prior year only	None
Additional Adjustments			To be determined	To be determined

Orchard View - 2025-26 Adopted Budget/Page 2 of 2	2024-25	2025-26	2026-27	2027-28
Expenditures - continued				
Books and Supplies		Expenses based on prior year updated for current year. Carryover and one time purchases are not budgeted.	Prior year + 2%	Prior year + 2%
One Time Grant Funds	\$10,460	R7435 LREBG \$1,038	None	None
Services, Other Operating Expenses		Expenses based on prior year updated for current year. Carryover and one time purchases are not budgeted.	Prior year + 2%	Prior year + 2%
One Time Grant Funds	\$95,099	\$19,335 includes prof development \$4,335 R6266, enrichment indep. contractors+software \$15,000 R6762.	Mental Health R6546 \$12,527	Mental Health R6546 \$12,527
Other Outgo (Mental Health TF to SELPA)	\$5,700	R6546 \$5,697	R6546 \$5,700	Same as prior year
Capital Outlay		None	None	None
Transfer In BAS from Fund 01	\$332,500	\$300,000	\$300,000	\$300,000
Transfer In CRSP from Fund 01	None	None	None	None
Transfers Out				
MOU amount for District Costs	\$310,000	\$310,000 is current estimate	Same as prior year	Same as prior year
MOU amount for Special Ed Excess Costs	\$320,000	\$320,000 is current estimate	Same as prior year	Same as prior year
Net Increase (Decrease)		Negative amount decreases fund balance	Positive amount increases fund balance	Positive amount increases fund balance
Components of Ending Fund Balance				
Restricted	CA Clean Energy \$45,523, Ed EH R6266 \$8,000, AMBG R6762 \$15,000, AMIS R6770 \$35,399, LRERBG R7435 \$19,032, A-G BG R7412+7413+7810 \$11,278	CA Clean Energy \$45,523; Prop 28 Art & Music IS R6770 \$32,865; A-G BG R7412+ 7413+ 7810 \$11,278	CA Clean Energy \$45,523; Prop 28 Art & Music IS R6770 \$61,264; A-G BG R7412+ 7413+ 7810 \$11,278	CA Clean Energy \$45,523; Prop 28 Art & Music IS R6770 \$89,663; A-G BG R7412+ 7413+ 7810 \$11,278
NEW: Unrestricted balance before Assignments and Reserve		Calculated amount is Net Ending Balance minus Revolving Cash and Restricted balances	See prior year for calculation	See prior year for calculation
Assigned- See MYP+SACS+Exhibit B	No funding available	No funding available	No funding available	No funding available
Assigned- BP3100 (17%)		BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
Assigned- Charter Balance per GASB54		(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments
2024-25: Please see actual dollar amounts shown on MYP.		*Assignment reduction= reduces reserve below 17%, see Fund 01 for Assigned amount.		

**Twin Hills Union School District - Orchard View Charter
2025-26 Multi-Year Projection @ Adopted Budget**

	Prior Fiscal Year: 2024-25	Current Fiscal Year: 2025-26	First Subsequent Fiscal Year: 2026-27	Second Subsequent Fiscal Year: 2027-28
COLA (percentage)	1.07%	2.30%	3.02%	3.42%
Funded or Estimated COLA	1.07%	2.30%	3.02%	3.42%
ADA: Current Year / LCFF Funding	217.00	216.00	216.00	216.00
Enrollment Estimate	224.00	222.00	222.00	222.00
Object Codes				
Revenue	Total			
LCFF Sources: LCFF, Education Protection				
Account, In Lieu Property Tax 8010-8099	2,595,892	2,645,194	2,721,488	2,814,869
Federal Revenues 8100-8299	-			
Federal Funding: COVID19 (Unearned-recorded as expended)	-			
State Revenues 8300-8599	69,560	69,768	70,101	70,389
State Funding: UPK (Unearned-recorded as expended)	-	-	-	-
New Grants A-G A/S and LLM, Ethnic Studies, ERMHS, Arts Music IM Disc BG, Learning Recovery ER BG, Prop 28 AMIS	47,176	59,714	46,626	46,626
State Revenues: STRS/PERS on Behalf of State	135,366	144,044	151,246	158,809
Local Revenues 8600-8799	30,650	16,000	16,000	16,000
Total Revenue	2,878,644	2,934,720	3,005,461	3,106,693
Expenditures				
Certificated Salaries 1000-1999	1,511,921	1,434,365	1,463,052	1,492,313
Certificated Salaries One Time Grant Funds	3,000	33,702		
Additional Adjustments 25-26	-	-	-	-
Classified Salaries 2000-2999	158,647	226,595	231,127	235,750
Classified Salaries One Time Grant Funds	30,576	28,320		
Additional Adjustments 25-26	-	-	-	-
Employee Benefits -- Statutory 3300-3399;	57,758	64,213	59,256	60,441
Employee Benefits One Time Grant Funds 3500-3699	3,444	10,069		
Additional Adjustments 25-26	-	-	-	-
Employee Benefits -- STRS/PERS on Behalf of State 310x	135,366	144,044	151,246	158,809
Employee Benefits -- STRS 3100-3199	287,588	273,967	279,443	285,032
Employee Benefits -- PERS 3200-3299	38,508	32,286	38,770	41,353
Employee & Retiree Benefits -- Health & Welfare 3400-3499;	245,238	239,715	244,509	249,399
Health & Welfare One Time Grant Funds 3700-3799	-	6,119		
Additional Adjustments 25-26	-	-	-	-
Books and Supplies 4000-4999	129,651	54,998	56,100	57,220
Books and Supplies One Time Grant Funds	10,460	1,038	-	-
Services, Other Operating Expenses 5000-5999	62,097	38,900	39,680	40,475
Services, Other Operating Expenses One Time Grant Funds	95,099	19,335	12,527	12,527
Additional Adjustments 25-26	-	-	-	-
Capital Outlay 6000-6999	-	-	-	-
Other Outgo (One Time Funds - ERMHS 7100-7199 transfer to SELPA Obj 7282) 7300-7399	5,700	5,697	5,700	5,700
Total Expenditures	2,775,053	2,613,363	2,581,410	2,639,019
Excess (Deficiency)	103,591	321,357	424,051	467,674
Transfers In Basic Aid Supp from F01 8910-8929	332,500	300,000	300,000	300,000
Transfers In CRSP from Fund 01 8910-8929	-	-	-	-
Transfers Out to District (enter as negative) 7610-7629	(630,000)	(630,000)	(630,000)	(630,000)
Other Sources 8930-8979	-	-	-	-
Other Uses (enter as negative) 7630-7699	-	-	-	-
Contribution to Restricted Program 8980-8999	-	-	-	-
Total Transfers/Other Uses	(297,500)	(330,000)	(330,000)	(330,000)
Net Increase (Decrease)	(193,909)	(8,643)	94,051	137,674
Fund Balance				
Beginning Balance	382,799	188,890	180,247	274,298
Beginning Fund Balance Transfers (restricted program carryovers)				
Net Ending Balance	188,890	180,247	274,298	411,972
Components of Ending Balance:				
Revolving Cash (nonspendable) 9711				
Stores (nonspendable) 9712				
Restricted (Res 2000-9999) 9740	134,232	89,666	118,065	146,464
Lottery Res 1100 Unrestricted 9740		-	-	-
Committed 9750				
Unrestricted Balance before Assignments and Reserve	54,658	90,581	156,233	265,508
Assigned - 1 Time Discr. Funds: 2015-16 thru 2018-19	-	-	-	-
Assigned - Common Core IM + Technology	-	-	-	-
Assigned - STRS/PERS 20% by 2020-21	-	-	-	-
Assigned - Per Board Policy 3100 (17%) 9780	555,847	526,884	520,228	528,736
Balance After Above: See THUSD Fund 01 for Assignment*	(501,189)	(436,303)	(363,995)	(263,228)
Unasn/Unappr Amt (not for charters) 9790				
Net Ending Balance	188,890	180,247	274,298	411,972
Beginning 2011-12 Charter Schools were no longer allwed Unassigned/Unappropriated Ending Amounts and the ending balance must be assigned (see Assigned Balance After Above (GASB54).				
*Note: This Assigned Balance is a negative amount and will reduce the amount available for the 17% Reserve, reducing the reserve to the percentages shown on the line below. See Fund 01 for an Assigned amount to cover this difference. STRS on Behalf is deducted from 17% Reserve requirement.				
Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:	1%	2%	5%	8%

Orchard View (4930319) - 25-26 Adopted Budget		5/23/2025			
		2024-25	2025-26	2026-27	2027-28
General Assumptions					
COLA & Augmentation		1.07%	2.30%	3.02%	3.42%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
Student Assumptions:					
Enrollment Count		224	222	222	222
Unduplicated Pupil Count (UPC)		50	50	50	50
Unduplicated Pupil Percentage (UPP)		22.46%	23.15%	22.46%	22.52%
Current Year LCFF Average Daily Attendance (ADA)		213.05	216.00	216.00	216.00
Funded LCFF ADA		213.05	216.00	216.00	216.00
LCFF ADA Funding Method		Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA		-	-	-	-
Funded NSS ADA		-	-	-	-
LCFF Entitlement Summary					
Base Grant		\$2,373,772	\$2,461,052	\$2,535,360	\$2,622,111
Grade Span Adjustment		62,486	67,090	69,134	71,440
Adjusted Base Grant		\$2,436,258	\$2,528,142	\$2,604,494	\$2,693,551
Supplemental Grant		109,437	117,052	116,994	121,318
Concentration Grant		-	-	-	-
Total Base, Supplemental and Concentration Grant		\$2,545,695	\$2,645,194	\$2,721,488	\$2,814,869
Allowance: Necessary Small School		-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant		-	-	-	-
Add-on: Home-to-School Transportation		-	-	-	-
Add-on: Small School District Bus Replacement Program		-	-	-	-
Add-on: Economic Recovery Target		-	-	-	-
Add-on: Transitional Kindergarten		-	-	-	-
Total Allowance and Add-On Amounts		\$-	\$-	\$-	\$-
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)		\$2,545,695	\$2,645,194	\$2,721,488	\$2,814,869
Miscellaneous Adjustments		-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)		\$ 2,545,695	\$ 2,645,194	\$ 2,721,488	\$ 2,814,869
LCFF Entitlement Per ADA (excludes Categorical MSA)		\$ 11,949	\$ 12,246	\$ 12,599	\$ 13,032
Additional State Aid		-	-	-	-
Total LCFF Entitlement with Additional State Aid		2,545,695	2,645,194	2,721,488	2,814,869
LCFF Sources Summary					
Funding Source Summary					
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$	1,071,392	\$ 1,020,600	\$ 1,028,160	\$ 1,036,800
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$	457,040	\$ 474,026	\$ 488,342	\$ 505,043
Net State Aid (excludes Additional State Aid)	\$	1,017,263	\$ 1,150,568	\$ 1,204,986	\$ 1,273,026
Additional State Aid	\$	-	\$ -	\$ -	\$ -
Total Funding Sources	\$	2,545,695	\$ 2,645,194	\$ 2,721,488	\$ 2,814,869
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)	\$	1,017,263	\$ 1,150,568	\$ 1,204,986	\$ 1,273,026
EPA, Current Year (Resource 1400, Object Code 8012)	\$	457,040	\$ 474,026	\$ 488,342	\$ 505,043
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$	819	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)					
Property Taxes (Object 8021 to 8089)	\$	-	\$ -	\$ -	\$ -
% Change		0.0000%	0.0000%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)		1,071,392	1,020,600	1,028,160	1,036,800
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status	\$	-	\$ -	\$ -	\$ -
Total LCFF Entitlement	\$	2,545,695	\$ 2,645,194	\$ 2,721,488	\$ 2,814,869
Additional State Aid	\$	-	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$	-	\$ -	\$ -	\$ -
Total Funding Sources	\$	2,545,695	\$ 2,645,194	\$ 2,721,488	\$ 2,814,869
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	2,436,258	\$ 2,528,142	\$ 2,604,494	\$ 2,693,551
Supplemental and Concentration Grant funding in the LCAP year	\$	109,437	\$ 117,052	\$ 116,994	\$ 121,318
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$ -	\$ -	\$ -
Percentage to Increase or Improve Services		4.49%	4.63%	4.49%	4.50%

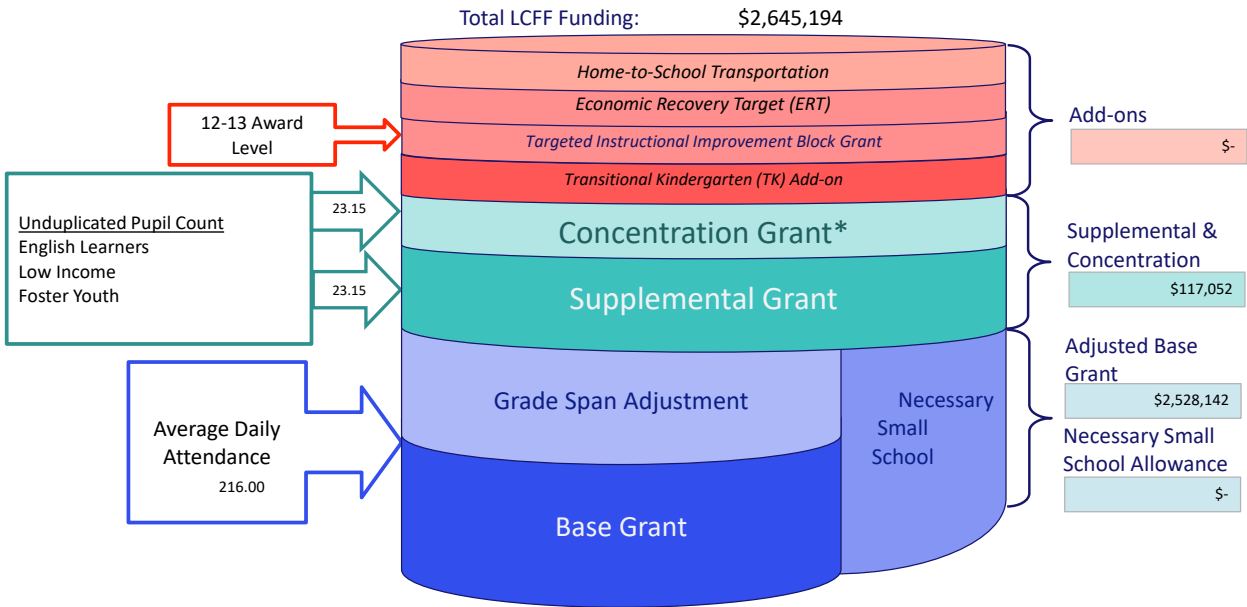
Orchard View (4930319) - 25-26 Adopted Budget		5/23/2025			
		2024-25	2025-26	2026-27	2027-28
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	11,565.17	\$ 11,847.25	\$ 12,188.99	\$ 12,606.32
Grades 4-6	\$	10,634.15	\$ 10,893.03	\$ 11,206.77	\$ 11,591.58
Grades 7-8	\$	10,948.67	\$ 11,215.29	\$ 11,539.05	\$ 11,935.40
Grades 9-12	\$	13,019.70	\$ 13,336.14	\$ 13,720.84	\$ 14,191.64
Base Grants					
Grades TK-3	\$	10,025	\$ 10,256	\$ 10,566	\$ 10,927
Grades 4-6	\$	10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,478	\$ 10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$	12,144	\$ 12,423	\$ 12,798	\$ 13,236
Grade Span Adjustment					
Grades TK-3	\$	1,043	\$ 1,067	\$ 1,099	\$ 1,136
Grades 9-12	\$	316	\$ 323	\$ 333	\$ 344
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	11,068	\$ 11,323	\$ 11,665	\$ 12,063
Grades 4-6	\$	10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,478	\$ 10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$	12,460	\$ 12,746	\$ 13,131	\$ 13,580
Prorated Base Grants					
Grades TK-3	\$	10,025	\$ 10,256	\$ 10,566	\$ 10,927
Grades 4-6	\$	10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,478	\$ 10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$	12,144	\$ 12,423	\$ 12,798	\$ 13,236
Prorated Grade Span Adjustment					
Grades TK-3	\$	1,043	\$ 1,067	\$ 1,099	\$ 1,136
Grades 9-12	\$	316	\$ 323	\$ 333	\$ 344
Supplemental Grant		20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	2,214	\$ 2,265	\$ 2,333	\$ 2,413
Grades 4-6	\$	2,035	\$ 2,082	\$ 2,145	\$ 2,218
Grades 7-8	\$	2,096	\$ 2,144	\$ 2,209	\$ 2,284
Grades 9-12	\$	2,492	\$ 2,549	\$ 2,626	\$ 2,716
Actual - 1.00 ADA, Local UPP as follows:		22.46%	23.15%	22.46%	22.52%
Grades TK-3	\$	497	\$ 524	\$ 524	\$ 543
Grades 4-6	\$	457	\$ 482	\$ 482	\$ 500
Grades 7-8	\$	471	\$ 496	\$ 496	\$ 514
Grades 9-12	\$	560	\$ 590	\$ 590	\$ 612
Concentration Grant (>55% population)		65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	7,194	\$ 7,360	\$ 7,582	\$ 7,841
Grades 4-6	\$	6,615	\$ 6,767	\$ 6,971	\$ 7,210
Grades 7-8	\$	6,811	\$ 6,967	\$ 7,178	\$ 7,424
Grades 9-12	\$	8,099	\$ 8,285	\$ 8,535	\$ 8,827
Actual - 1.00 ADA, Local UPP >55% as follows:		0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$	-	\$ -	\$ -	\$ -
Grades 4-6	\$	-	\$ -	\$ -	\$ -
Grades 7-8	\$	-	\$ -	\$ -	\$ -
Grades 9-12	\$	-	\$ -	\$ -	\$ -

Orchard View (4930319) - 25-26 Adopted Budget

Charts and Graphs

Components of LCFF Entitlement

	2025-26		
Base Grant	\$ 2,461,052	216.00	ADA
Grade Span Adjustment	\$ 67,090	\$ 2,528,142	Adjusted Base Grant
Supplemental Grant	\$ 117,052	23.15%	
Concentration Grant	\$ -	23.15%	\$ 117,052 Supplemental & Concentration
Allowance: Necessary Small School	\$ -		\$ - Allowance
Add-on: Targeted Instructional Improvement Block Grant	\$ -		
Add-on: Home-to-School Transportation	\$ -		
Add-on: Small School District Bus Replacement Program	\$ -	\$ -	Add-ons
Add-on Economic Recovery Target	\$ -		
Add-on: Transitional Kindergarten	\$ -		
Total	\$ 2,645,194	\$ 2,645,194	



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

LCFF Entitlement per ADA	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Funded ADA (LCFF & NSS)	207.46	219.46	213.05	216.00	216.00	216.00
LCFF Sources per ADA, including NSS	\$ 10,827.85	\$ 11,712.35	\$ 11,948.81	\$ 12,246.27	\$ 12,599.48	\$ 13,031.80
Net Dollar Change per ADA		\$ 884.50	\$ 236.47	\$ 297.45	\$ 353.21	\$ 432.32
Net Percent Change		8.17%	2.02%	2.49%	2.88%	3.43%
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	\$ 10,827.85	\$ 11,712.35	\$ 11,948.81	\$ 12,246.27	\$ 12,599.48	\$ 13,031.80
Net Change per ADA		\$ 884.50	\$ 236.47	\$ 297.45	\$ 353.21	\$ 432.32
Net Percent Change		8.17%	2.02%	2.49%	2.88%	3.43%

SunRidge School

Sunridge Charter
Twin Hills Union Elementary
Sonoma County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

49 70961 4930350
Form 01
G8BY2HKR2N(2025-26)

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	2,802,721.00	0.00	2,802,721.00	3,037,055.00	0.00	3,037,055.00	8.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	52,505.00	178,242.00	230,747.00	55,109.00	342,151.00	397,260.00	72.2%
4) Other Local Revenue		8600-8799	195,500.00	618,877.00	814,377.00	195,000.00	626,700.00	821,700.00	0.9%
5) TOTAL, REVENUES			3,050,726.00	797,119.00	3,847,845.00	3,287,164.00	968,851.00	4,256,015.00	10.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,138,643.00	60,523.00	1,199,166.00	1,188,897.00	59,469.00	1,248,366.00	4.1%
2) Classified Salaries		2000-2999	345,688.00	408,660.00	754,348.00	424,074.00	356,478.00	780,552.00	3.5%
3) Employee Benefits		3000-3999	583,282.00	289,883.75	873,165.75	639,163.00	276,013.00	915,176.00	4.8%
4) Books and Supplies		4000-4999	74,563.82	226,554.37	301,118.19	62,433.00	181,360.00	243,793.00	-19.0%
5) Services and Other Operating Expenditures		5000-5999	666,121.00	304,236.98	970,357.98	674,480.00	280,408.00	954,888.00	-1.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	5,600.00	5,600.00	0.00	5,600.00	5,600.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,808,297.82	1,295,458.10	4,103,755.92	2,989,047.00	1,159,328.00	4,148,375.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			242,428.18	(498,339.10)	(255,910.92)	298,117.00	(190,477.00)	107,640.00	-142.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	13,000.00	0.00	13,000.00	13,000.00	0.00	13,000.00	0.0%
b) Transfers Out		7600-7629	0.00	13,000.00	13,000.00	0.00	13,000.00	13,000.00	0.0%
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	(289,823.00)	289,823.00	0.00	(308,618.00)	308,618.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(276,823.00)	276,823.00	0.00	(295,618.00)	295,618.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,394.82)	(221,516.10)	(255,910.92)	2,499.00	105,141.00	107,640.00	-142.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	327,103.75	675,862.40	1,002,966.15	292,708.93	340,743.30	633,452.23	-36.8%
b) Audit Adjustments		9793	0.00	(113,603.00)	(113,603.00)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			327,103.75	562,259.40	889,363.15	292,708.93	340,743.30	633,452.23	-28.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			327,103.75	562,259.40	889,363.15	292,708.93	340,743.30	633,452.23	-28.8%
2) Ending Balance, June 30 (E + F1e)			292,708.93	340,743.30	633,452.23	295,207.93	445,884.30	741,092.23	17.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	340,743.30	340,743.30	0.00	445,884.30	445,884.30	30.9%
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	288,708.93	0.00	288,708.93	291,207.93	0.00	291,207.93	0.9%
RESIG Deductible-8th Grade FT	0000	9780	18,000.00		18,000.00			0.00	
BP3100: 17% Reserve	0000	9780	677,785.00		677,785.00			0.00	
SEE D53 Fund 01: Assign Bal to meet 17% Reserve	0000	9780	(407,076.07)		(407,076.07)			0.00	
RESIG Deductible-8th Grade FT	0000	9780			0.00	18,000.00		18,000.00	
BP3100: 17% Reserve	0000	9780			0.00	685,890.00		685,890.00	
SEE D53 Fund01: Assign Bal to meet 17% Reserve	0000	9780			0.00	(412,682.07)		(412,682.07)	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	759,098.05	258,085.69	1,017,183.74				
1) Fair Value Adjustment to Cash in County Treasury		9111	(19,658.00)	0.00	(19,658.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	4,000.00	0.00	4,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	105,445.00	215,445.00
6230	California Clean Energy Jobs Act	11,604.30	11,604.30
6266	Educator Effectiveness, FY 2021-22	14,000.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	13,000.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	41,694.00	62,220.00
9010	Other Restricted Local	155,000.00	156,615.00
Total, Restricted Balance		340,743.30	445,884.30

**TWIN HILLS UNION SCHOOL DISTRICT
SUNRIDGE SCHOOL
2025-26 CASH FLOW ESTIMATES @ Adopted Budget**

SUNRIDGE		2025-26 PROJECTIONS													DEFERRED	
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
DESCRIPT	ACCT #S														JU-AU 26	
A: BEGIN CASH	9110	1,200,000.00	1,243,071.00	1,089,168.00	1,174,526.00	860,621.00	810,560.00	885,604.00	1,011,997.00	952,871.00	1,087,353.00	1,160,772.00	1,107,305.00			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF	8011	66,922.00	66,922.00	120,459.00	120,459.00	120,459.00	120,459.00	120,459.00	120,459.00	120,459.00	120,459.00	120,459.00	120,458.00	1,338,433.00		1,338,433.00
Education Protection Account	8012			126,981.00			126,981.00			126,980.00			126,980.00	507,922.00		507,922.00
In Lieu Property Tax	8096		71,442.00	142,884.00	95,256.00	95,256.00	95,256.00	95,256.00	95,256.00	166,698.00	83,349.00	83,349.00	83,349.00	1,107,351.00	83,349.00	1,190,700.00
Federal COVID	8100-8299													0.00		0.00
Other State - see below	8300-8599															0.00
Mandated Block Grant, Unres	8550						4,876.00							4,876.00		4,876.00
Lottery, Unrest+Rest	8560							17,950.00			17,950.00			35,900.00	35,899.00	71,799.00
State categorical: ELOP, Universal PreK, Art Music																
IM Disc BG, Learning ER BG, Mental Health		7,961.00	7,961.00	14,330.00	25,642.00	14,330.00	14,330.00	39,330.00	14,330.00	14,330.00	25,641.00	14,330.00	14,324.00	206,839.00		206,839.00
STRS on Behalf of State	8590													0.00	113,746.00	113,746.00
Other Local - Interest	8600-8799				11,250.00			11,250.00			11,250.00			33,750.00	11,250.00	45,000.00
Other Local - After Care Prog.	8689			15,000.00	20,000.00	22,000.00	20,000.00	20,000.00	20,000.00	20,000.00	17,000.00	17,000.00	14,000.00	185,000.00		185,000.00
Universal Meal Program	8699							45,000.00			40,000.00		30,000.00	115,000.00	20,000.00	135,000.00
Other Local - Parent Pledges																
& SR Ed Foundation	8600-8799				30,000.00	20,000.00	20,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	31,700.00	226,700.00		226,700.00
BAS/CRSP TF in from D53	8781							50,000.00			50,000.00		50,000.00	150,000.00		150,000.00
Special Ed Revenue TF	8930-8979												80,000.00	80,000.00		80,000.00
After Care Program TF	8919												13,000.00	13,000.00		13,000.00
TOTAL RECEIPTS		74,883.00	146,325.00	419,654.00	302,607.00	272,045.00	401,902.00	424,245.00	275,045.00	473,467.00	390,649.00	260,138.00	563,811.00	4,004,771.00	264,244.00	4,269,015.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	13,000.00	111,397.00	111,397.00	111,397.00	111,397.00	111,397.00	111,397.00	111,397.00	111,397.00	111,397.00	111,397.00	121,396.00	1,248,366.00		1,248,366.00
Classified Salaries	2000-2999	45,000.00	66,414.00	66,414.00	66,414.00	66,414.00	66,414.00	66,414.00	66,414.00	66,414.00	66,414.00	66,414.00	71,412.00	780,552.00		780,552.00
Employee Benefits	3000-3999	7,000.00	71,766.00	71,766.00	71,766.00	71,766.00	71,766.00	71,766.00	71,766.00	71,766.00	71,766.00	71,766.00	76,770.00	801,430.00	113,746.00	915,176.00
Books & Supplies	4000-4999	2,438.00	9,752.00	36,569.00	24,379.00	24,379.00	14,628.00	14,628.00	21,941.00	19,503.00	19,503.00	19,503.00	16,570.00	223,793.00	20,000.00	243,793.00
Services	5000-5999	7,252.00	21,755.00	29,006.00	29,006.00	29,006.00	43,509.00	14,503.00	43,509.00	50,761.00	29,006.00	25,381.00	2,464.00	325,158.00	400,000.00	725,158.00
Rent @ Pinecrest	5600	19,144.00	19,144.00	19,144.00	19,144.00	19,144.00	19,144.00	19,144.00	19,144.00	19,144.00	19,144.00	19,144.00	19,146.00	229,730.00		229,730.00
Capital Outlay	6000-6599												0.00	0.00		0.00
Other Outgo	7000-7499													0.00	5,600.00	5,600.00
Interfund TF out	7600-7629												13,000.00	13,000.00		13,000.00
Other Finance sources	7630-7699													0.00		0.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSM		93,834.00	300,228.00	334,296.00	322,106.00	322,106.00	326,858.00	297,852.00	334,171.00	338,985.00	317,230.00	313,605.00	320,758.00	3,622,029.00	539,346.00	4,161,375.00
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year: LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		107,622.00	0.00	0.00	57,594.00									165,216.00		
Accounts Payable	9500+9650															
Prior year: Clear Due To/From, MOU, Books																
sup, Unearned Rev. CY Use Tax		-45,600.00	0.00	0.00	-352,000.00											
TOTAL PRIOR YR		62,022.00	0.00	0.00	-294,406.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	165,216.00	0.00	
E: NET INC/DEC	(B-C+D)	43,071.00	-153,903.00	85,358.00	-313,905.00	-50,061.00	75,044.00	126,393.00	-59,126.00	134,482.00	73,419.00	-53,467.00	243,053.00	547,958.00		
F: ENDING CASH BAL	(A+E)	1,243,071.00	1,089,168.00	1,174,526.00	860,621.00	810,560.00	885,604.00	1,011,997.00	952,871.00	1,087,353.00	1,160,772.00	1,107,305.00	1,350,358.00		-275,102.00	

Notes: Revenue expected in July and August 2026 is over \$150,000 for In Lieu property tax, lottery, meal program and interest.

Expenses to be made after June 30, 2026 are for supplies of \$20k, the MOU and special ed consortium costs payable to the district in the amount of \$380,000, services of \$20k and SCOE transfer of \$5,600.

STRS on Behalf of State represents their retirement liability, book entry only. We budget the amount and adjust as needed at the end of the year then do a journal entry

to spend the revenue. We will not receive any cash nor will we spend any, we are required to report (\$113,746).

Twin Hills Union School District - SunRidge Charter School
2025-26 Multi-Year Projection Assumptions @ Adopted Budget June 2025

General Note: Please refer to the attached spreadsheet presentation showing Multi-year Projections for SunRidge School, District #21

	2024-25	2025-26	2026-27	2027-28
Revenue	Prior Fiscal Year Budget	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	1.07%	2.30%	3.02%	3.42%
Unduplicated Count # / LCFF Rolling % for Sup Grant	83 / 33.74%	87 / 33.11%	87 / 32.29%	87 / 32.34%
Actual ADA / Funded ADA	241.00	252.00	252.00	252.00
Enrollment	258.00	269.00 includes 2 NPS students	269.00 includes 2 NPS students	269.00 includes 2 NPS students
In Lieu Property Tax per ADA	\$5,028	\$4,725	\$4,760	\$4,800
Federal: COVID19 (Unearned, recorded as spent)	NONE	NONE	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$191 Rest \$82	Unr \$191 Rest \$82 ADA*1.04446	Unr \$191 Rest \$82 ADA*1.04446	Unr \$191 Rest \$82 ADA*1.04446
Mandated Block Grant	Unr \$20.06	Unr \$20.52 *prior year ADA	\$21.14 *prior year ADA	\$21.86 *prior year ADA
COVID19 IPI and UPK (Unearned, see Fed)	\$40,000	\$25,000.00	All funds should be spent prior year	See prior year
ELO-P, Educator Effectiveness, ERMHS, Art Music IM BG, Learning Recovery ER BG Prop 28 Art & Music In Schools	\$156,481	\$181,839	ELO-P, Mental Health, Prop 28 Art & Music In Schools	ELO-P, Mental Health, Prop 28 Art & Music In Schools
ELO-P funding recaptured by the State 21 - 23	(\$155,691) negative revenue/funds recaptured by State	24-25 Only	24-25 Only	24-25 Only
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
Local				
Interest, FMV Adj, Grants/Donations & Other	\$46,377	Interest \$45k, no FMV until year end	Interest \$45k	Same as PY
Meal Program-Fed & State Tfd from D53	\$130,000	\$135,000	Prior Year +\$5,000	Prior Year +\$5,000
Parent Pledges	\$223,000	Estimate based on amount needed to cover exp.	Prior Year +2%, follow expense increases	Prior Year +2%, follow expense increases
After Care Program	\$185,000	Estimate based on prior year \$185,000	PY + 2% as costs increase annually	PY + 2% as costs increase annually
Special Education	\$80,000	Direct transfer from District/SELPA \$80k	Direct transfer from District/SELPA \$80k	Direct transfer from District/SELPA \$80k
Expenditures				
Certificated Salaries				
Staffing (FTEs)	12.3 FTE Teachers plus 1.0 FTE Site Admin	12.5 FTE Teachers, includes 1.6 FTE Special Ed and Math/Reading Intervention. 1.0 FTE Site Admin	FTE same as prior year	FTE same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	PY + estimated 2%
One Time Grant Funds	.03 FTE counselor R6546+Prof Dev R6266	Professional Development R6266	None, funding ended 6/30/26	None, funding ended 6/30/26
Additional Adjustments			To be determined	To be determined
Classified Salaries				
Staffing (FTEs)	13.5 FTE	14.9 FTE includes: 0.7 FTE Spec Ed IA + 0.70 FTE Cafeteria + 2.9 FTE After Care + 2.6 Specialty Instructors (includes Garden SI)	FTE same as prior year	FTE same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
One Time Grant Funds	0.30 FTE Garden SpecIn R6762+0.70 Counselor R7435+0.3 Music SpecInR6770	0.03 FTE Music SpecIn R6770, 0.30 FTE Counselor R7435+R6546	None	None
Additional Adjustments			To be determined	To be determined
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on current payroll	Prior year +2%	Prior year + 2%
One Time Grant Funds		Benefit costs for 1X Grant funded employees	Professional Development R6266	None, funding ended 6/30/26
Additional Adjustments			To be determined	To be determined
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=19.1%; PERS=27.05%	STRS = 19.10%; PERS = 26.81%	STRS = 19.1%; PERS = 26.9%	STRS = 19.1%; PERS = 27.8%
Health & Welfare Benefits	\$15,936 full FTE	District annual maximum is for a full FTE is apx. \$15,972. Actual cost known to date.	Prior year + 2%	Prior year + 2%
One Time Grant Funds		None	None	None
Additional Adjustments			To be determined	To be determined

SunRidge -2025-26 Adopted Budget/Page 2 of 2	2024-25	2025-26	2026-27	2027-28
Expenditures - continued				
Books and Supplies		Estimated expenses based on prior year updated for current year. Carryover and donations are not budgeted.	Prior year + 2%	Prior year + 2%
One Time Grant Funds	\$15,755	\$22,146	None	None
Services, Other Operating Expenses	Includes MOU to District \$278,000	Estimated expenses based on prior year updated for current year. Includes MOU due to the District of \$290,000. Carryover and donations are not set up.	Prior year +2%	Prior year + 2%
One Time Grant Funds	\$64,610	Estimated expenses using grant funds \$34k+:: UPK \$17k, Prof Dev \$10k, AMIMDBG \$6k	Mental Health \$12k+	Mental Health \$12k+
Rent: Pine Crest Campus	\$227,976	\$229,730	Prior year plus 3%	Prior year plus 3%
Other Outgo (Mental Health TF to SELPA)	\$5,600	Res6546 \$5,600	Same as prior year	Same as prior year
Capital Outlay		None anticipated	None anticipated	None anticipated
Necessary Expense Reductions OR Additional Adjustments		None anticipated	Plan to be developed	Same as prior year
Transfer In BAS from D53	\$150,000 BAS for exp support	\$150,000 BAS from Fund 01-D53/Exp Support	\$150,000 BAS from Fund 01-D53/Exp Support	\$150,000 BAS from Fund 01-D53/Exp Support
Transfer In CRSP from D53	None	None anticipated	None anticipated	None anticipated
Contribution: Net to zero \$ from Unr to Rest	Special Ed \$259,823 Cafeteria \$30,000	Special Education encroachment \$278,618 Cafeteria \$30,000	Same as prior year, nets to zero	Same as prior year
Net Increase (Decrease)		Positive amount increases fund balance	Positive amount increases fund balance	Positive amount increases fund balance
Components of Ending Fund Balance				
Nonspendable (Revolving Fund cash)	\$4,000	\$4,000	Same as prior year	Same as prior year
Restricted	CACE \$11,604; ELOP R2600 \$105,445; Ed Effect R6266 \$14,000; Art Music BG R6762 \$13,000; Prop 28 Art&MusicIS R6770 \$41,694; AC Pgm \$155,000	CA Clean Energy \$11,604; ELOP Res2600 \$215,445; Prop 28 Art&Music IS Res6770 \$62,220; AC Pgm \$155,000	CA Clean Energy \$11,604; ELOP Res2600 \$325,445; Prop 28 Art&Music IS Res6770 \$93,330; AC Pgm \$155,000	CA Clean Energy \$11,604; ELOP Res2600 \$435,445; Prop 28 Art&Music IS Res6770 \$124,440; AC Pgm \$155,000
NEW: Unrestricted balance before Assignments and Reserve		Calculated amount is Net Ending Balance minus Revolving Cash and Restricted balances	See prior year for calculation	See prior year for calculation
Assigned- See MYP+SACS+Exhibit B		MYP & SACS show each Assignment w/amount, Narrative has additional details	MYP & SACS show each Assignment w/amount, Narrative has additional details	MYP & SACS show each Assignment w/amount, Narrative has additional details
Assigned- BP3100 17%+ Balance per GASB54		BP 3100 17% requirement	BP 3100 17% requirement	BP 3100 17% requirement
Assigned- Charter Balance per GASB54		(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments
2024-25: Please see budgeted dollar amounts shown on MYP.		*Assignment reduction= reduces reserve below 17%, see Fund 01 for Assigned amount.		

**Twin Hills Union School District - SunRidge Charter
2025-26 Multi-Year Projection @ Adopted Budget**

	Prior Fiscal Year: 2024-25	Current Fiscal Year: 2025-26	First Subsequent Fiscal Year: 2026-27	Second Subsequent Fiscal Year: 2027-28
COLA per SSC Dartboard (percentage)	1.07%	2.30%	3.02%	3.42%
Funded COLA+Increase to Base/Actual COLA/Estimated COLA	1.07%	2.30%	3.02%	3.42%
ADA: Current Year / LCFF Funding	237.64	252.00	252.00	252.00
Enrollment Estimate	258.00	269.00	269.00	269.00
Object Codes				
Revenue	Total			
LCFF Sources: LCFF, Education Protection				
Account, In Lieu Property Tax 8010-8099	2,802,721	3,037,055	3,124,105	3,231,498
Federal Revenues: 8100-8299	-	-	-	-
Federal Funding: COVID19 (Unearned-recorded as expended)	-	-	-	-
State Revenues: 8300-8599	-	-	-	-
State Revenues: Lottery & Mandated Block Grant 8300-8599	73,169	76,675	77,126	77,308
State Funding: UPK, IPI (Unearned-recorded as expended)	40,000	25,000	-	-
State Funding: ELOP, Educator Effectiveness, Art Music IM BG, Learning Recovery ER BG, Mental Health, Prop 28 AMIS	156,481	181,839	159,216	159,216
ELOP funding recaptured by the State for 21-22 & 22-23	(155,691)	-	-	-
State Revenues: STRS/PERS on Behalf of State	116,788	113,746	119,433	125,405
Local Revenues: Interest + Other 8600-8799	46,377	45,000	45,000	45,000
Local Revenues: Meal Program Reimbursement 8699	130,000	135,000	140,000	145,000
Local Revenues: Parent Pledges 8699	223,000	226,700	231,230	235,860
Local Revenues: After Care Program 8689	185,000	185,000	188,700	192,500
Local Revenues: Special Ed 8792	80,000	80,000	80,000	80,000
Total Revenue	3,697,845	4,106,015	4,164,810	4,291,787
Expenditures				
Certificated Salaries 1000-1999	1,193,291	1,245,366	1,270,275	1,295,680
Certificated Salaries One Time Grant Funds	5,875	3,000	-	-
Additional Adjustments for 25-26	-	-	-	-
Classified Salaries 2000-2999	674,547	752,345	767,390	782,740
Classified Salaries One Time Grant Funds	79,801	28,207	-	-
Additional Adjustments for 25-26	-	-	-	-
Employee Benefits-Statutory: Social Security, Medicare, State Unemployment, Workers Comp 3301-3399; 3501-3699	96,218	107,283	109,430	111,620
Employee Benefits One Time Grant Funds: Includes STRS/PERS	29,639	10,102	-	-
Additional Adjustments for 25-26	-	-	-	-
Employee Benefits-Statutory: STRS on Behalf of State 310x	116,788	113,746	119,433	125,405
Employee Benefits-Statutory: STRS 3101-3199	225,060	237,869	242,623	247,475
Employee Benefits-Statutory: PERS 3201-3299	159,080	184,278	187,759	198,308
Employee & Retiree Benefits -- Health & Welfare 3400-3499; 3700-3799	246,381	261,898	267,135	272,480
Employee H&W Benefits One Time Grant Funds	-	-	-	-
Employee H&W Benefits Proposed Adjustments	-	-	-	-
Books and Supplies 4000-4999	285,363	221,647	226,080	230,600
Books and Supplies One Time Grant Funds	15,755	22,146	-	-
Services, Other Operating Expenses 5000-5999	677,772	690,900	704,700	718,790
Services, Other Operating Expenses One time Grant Funds	64,610	34,258	12,506	12,506
Services, Other Op Exps: Pine Crest Rent	227,976	229,730	236,620	243,720
Necessary reductions	-	-	-	-
Capital Outlay 6000-6999	-	-	-	-
Other Outgo (One Time Funds - ERMHS transfer to SELPA Obj 7282) 7100-7199 7300-7399	5,600	5,600	5,600	5,600
Total Expenditures	4,103,756	4,148,375	4,149,551	4,244,924
Excess (Deficiency)	(405,911)	(42,360)	15,259	46,863
Transfers In BAS from D53 87,8910-8929	150,000	150,000	150,000	150,000
Transfers In CRSP from D53 87,8910-8929	-	-	-	-
Transfers In After Care Costs 8919	13,000	13,000	13,000	13,000
Transfers Out After Care Costs 7619	(13,000)	(13,000)	(13,000)	(13,000)
Other Sources 8930-8979	-	-	-	-
Other Uses (enter as negative) 7630-7699	-	-	-	-
Contribution to Restricted Program 8980-8999	-	-	-	-
Total Transfers/Other Uses	150,000	150,000	150,000	150,000
Net Increase (Decrease)	(255,911)	107,640	165,259	196,863
Fund Balance				
Beginning Balance	889,363	633,452	741,092	906,351
Beginning Fund Balance Audit Adjustment or Transfers (restricted program carryovers)	-	-	-	-
Net Ending Balance	633,452	741,092	906,351	1,103,214
Components of Ending Balance:				
Revolving Cash (nonspendable) 9711	4,000	4,000	4,000	4,000
Stores (nonspendable) 9712	-	-	-	-
Restricted (Res 2000-9999) 9740	340,743	445,884	586,994	728,104
Lottery Res 1100 Unrestricted 9740	-	-	-	-
Committed 9760	-	-	-	-
Unrestricted Balance before Assignments and Reserve	288,709	291,208	315,357	371,110
Assigned: 9780	-	-	-	-
Assigned - RESIG deductible, 8th grade field trip	18,000	18,000	18,000	18,000
Assigned - Per Board Policy 3100 (17%)	677,785	685,890	685,120	700,320
Assigned - Balance After Above: GASB54 - *See Notes Below	(407,076)	(412,682)	(387,763)	(347,210)
Unasgn/Unappr Amount (not for charters) 9790	-	-	-	-
Net Ending Balance	633,452	741,092	906,351	1,103,214
Beginning 2011-12 Charter Schools were no longer allowed. Unassigned/Unappropriated Ending Amounts and the ending balance must be assigned (see Assigned Balance After Above GASB54).				
Pledge issue which began in 20-21 continues. If actual pledge revenue is below the necessary amount needed to cover specialty expenses, the fund balance and Actual Reserve percentage below will decrease as unrestricted funds are used to pay those expenses. *The Assigned Balance After Above are negative amounts and will reduce the amount available for the Assigned BP3100 17% Reserve. Please see Fund 01 for an Assigned amount that equals the negative amount each year.				
Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:	7%	7%	7%	9%

Sunridge Charter (4930350) - 25-26 Adopted Budget		5/23/2025			
		2024-25	2025-26	2026-27	2027-28
General Assumptions					
COLA & Augmentation		1.07%	2.30%	3.02%	3.42%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
Student Assumptions:					
Enrollment Count		258	269	269	269
Unduplicated Pupil Count (UPC)		83	87	87	87
Unduplicated Pupil Percentage (UPP)		33.74%	33.11%	32.29%	32.34%
Current Year LCFF Average Daily Attendance (ADA)		237.64	252.00	252.00	252.00
Funded LCFF ADA		237.64	252.00	252.00	252.00
LCFF ADA Funding Method		Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA		-	-	-	-
Funded NSS ADA		-	-	-	-
LCFF Entitlement Summary					
Base Grant		\$2,409,223	\$2,619,446	\$2,698,566	\$2,791,175
Grade Span Adjustment		129,123	130,174	134,078	138,592
<i>Adjusted Base Grant</i>		\$2,538,346	\$2,749,620	\$2,832,644	\$2,929,767
Supplemental Grant		171,288	182,080	182,933	189,498
Concentration Grant		-	-	-	-
Total Base, Supplemental and Concentration Grant		\$2,709,634	\$2,931,700	\$3,015,577	\$3,119,265
Allowance: Necessary Small School		-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant		-	-	-	-
Add-on: Home-to-School Transportation		-	-	-	-
Add-on: Small School District Bus Replacement Program		-	-	-	-
Add-on: Economic Recovery Target		-	-	-	-
Add-on: Transitional Kindergarten		57,632	105,355	108,528	112,233
Total Allowance and Add-On Amounts		\$57,632	\$105,355	\$108,528	\$112,233
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)		\$2,767,266	\$3,037,055	\$3,124,105	\$3,231,498
Miscellaneous Adjustments		-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)		\$ 2,767,266	\$ 3,037,055	\$ 3,124,105	\$ 3,231,498
LCFF Entitlement Per ADA (excludes Categorical MSA)		\$ 11,645	\$ 12,052	\$ 12,397	\$ 12,823
Additional State Aid		-	-	-	-
Total LCFF Entitlement with Additional State Aid		2,767,266	3,037,055	3,124,105	3,231,498
LCFF Sources Summary					
Funding Source Summary					
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)	\$	1,195,051	\$ 1,190,700	\$ 1,199,520	\$ 1,209,600
Education Protection Account Entitlement (<i>includes \$200/minimum per ADA</i>)	\$	465,737	\$ 507,922	\$ 523,262	\$ 541,157
Net State Aid (<i>excludes Additional State Aid</i>)	\$	1,106,478	\$ 1,338,433	\$ 1,401,323	\$ 1,480,741
Additional State Aid	\$	-	\$ -	\$ -	\$ -
Total Funding Sources	\$	2,767,266	\$ 3,037,055	\$ 3,124,105	\$ 3,231,498
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)	\$	1,106,478	\$ 1,338,433	\$ 1,401,323	\$ 1,480,741
EPA, Current Year (Resource 1400, Object Code 8012)	\$	465,737	\$ 507,922	\$ 523,262	\$ 541,157
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$	747	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)					
Property Taxes (Object 8021 to 8089)	\$	-	\$ -	\$ -	\$ -
% Change		0.0000%	0.0000%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)		1,195,051	1,190,700	1,199,520	1,209,600
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status	\$	-	\$ -	\$ -	\$ -
Total LCFF Entitlement	\$	2,767,266	\$ 3,037,055	\$ 3,124,105	\$ 3,231,498
Additional State Aid	\$	-	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$	-	\$ -	\$ -	\$ -
Total Funding Sources	\$	2,767,266	\$ 3,037,055	\$ 3,124,105	\$ 3,231,498
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (<i>Excludes add-ons for TIIG & Transportation</i>)	\$	2,595,978	\$ 2,854,975	\$ 2,941,172	\$ 3,042,000
Supplemental and Concentration Grant funding in the LCAP year	\$	171,288	\$ 182,080	\$ 182,933	\$ 189,498
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$ -	\$ -	\$ -
Percentage to Increase or Improve Services		6.60%	6.38%	6.22%	6.23%

Sunridge Charter (4930350) - 25-26 Adopted Budget		5/23/2025			
		2024-25	2025-26	2026-27	2027-28
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	11,814.87	\$ 12,072.81	\$ 12,418.33	\$ 12,843.23
Grades 4-6	\$	10,863.74	\$ 11,100.42	\$ 11,417.62	\$ 11,809.43
Grades 7-8	\$	11,185.06	\$ 11,428.81	\$ 11,756.16	\$ 12,159.71
Grades 9-12	\$	13,300.80	\$ 13,590.04	\$ 13,979.00	\$ 14,458.35
Base Grants					
Grades TK-3	\$	10,025	\$ 10,256	\$ 10,566	\$ 10,927
Grades 4-6	\$	10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,478	\$ 10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$	12,144	\$ 12,423	\$ 12,798	\$ 13,236
Grade Span Adjustment					
Grades TK-3	\$	1,043	\$ 1,067	\$ 1,099	\$ 1,136
Grades 9-12	\$	316	\$ 323	\$ 333	\$ 344
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	11,068	\$ 11,323	\$ 11,665	\$ 12,063
Grades 4-6	\$	10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,478	\$ 10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$	12,460	\$ 12,746	\$ 13,131	\$ 13,580
Prorated Base Grants					
Grades TK-3	\$	10,025	\$ 10,256	\$ 10,566	\$ 10,927
Grades 4-6	\$	10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,478	\$ 10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$	12,144	\$ 12,423	\$ 12,798	\$ 13,236
Prorated Grade Span Adjustment					
Grades TK-3	\$	1,043	\$ 1,067	\$ 1,099	\$ 1,136
Grades 9-12	\$	316	\$ 323	\$ 333	\$ 344
Supplemental Grant		20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	2,214	\$ 2,265	\$ 2,333	\$ 2,413
Grades 4-6	\$	2,035	\$ 2,082	\$ 2,145	\$ 2,218
Grades 7-8	\$	2,096	\$ 2,144	\$ 2,209	\$ 2,284
Grades 9-12	\$	2,492	\$ 2,549	\$ 2,626	\$ 2,716
Actual - 1.00 ADA, Local UPP as follows:		33.74%	33.11%	32.29%	32.34%
Grades TK-3	\$	747	\$ 750	\$ 753	\$ 780
Grades 4-6	\$	687	\$ 689	\$ 693	\$ 717
Grades 7-8	\$	707	\$ 710	\$ 713	\$ 739
Grades 9-12	\$	841	\$ 844	\$ 848	\$ 878
Concentration Grant (>55% population)		65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	7,194	\$ 7,360	\$ 7,582	\$ 7,841
Grades 4-6	\$	6,615	\$ 6,767	\$ 6,971	\$ 7,210
Grades 7-8	\$	6,811	\$ 6,967	\$ 7,178	\$ 7,424
Grades 9-12	\$	8,099	\$ 8,285	\$ 8,535	\$ 8,827
Actual - 1.00 ADA, Local UPP >55% as follows:		0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$	-	\$ -	\$ -	\$ -
Grades 4-6	\$	-	\$ -	\$ -	\$ -
Grades 7-8	\$	-	\$ -	\$ -	\$ -
Grades 9-12	\$	-	\$ -	\$ -	\$ -

Sunridge Charter (4930350) - 25-26 Adopted Budget										v.26.1b		PY1		v.26.1b		5/23/2025		CY																	
LOCAL CONTROL FUNDING FORMULA										2024-25		2025-26																							
LCFF ENTITLEMENT CALCULATION																																			
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage															
Calculation Factors										1.07%		0.00%		33.74%		33.74%		2.30%		0.00%		33.11%		33.11%											
Current Year										ADA		Base		Grade Span		Supplemental		Concentration		Total		Current Year		ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3										123.80	\$	10,025	\$	1,043	\$	747	\$	-	\$	1,462,680	122.00	\$	10,256	\$	1,067	\$	750	\$	-	\$	1,472,883				
Grades 4-6										82.02		10,177				687	-		891,045	82.00		10,411				689	-		910,234						
Grades 7-8										31.82		10,478				707	-		355,909	48.00		10,719				710	-		548,583						
Grades 9-12										-		12,144		316		841	-		-	-		12,423		323		844	-		-						
Subtract Necessary Small School ADA and Funding										-		-		-		-		-	-		-		-		-		-		-						
Total Base, Supplemental, and Concentration Grant											\$	2,409,223	\$	129,123	\$	171,288	\$	-	\$	2,709,634		\$	2,619,446	\$	130,174	\$	182,080	\$	-	\$	2,931,700				
NSS Allowance												-							-		-									-					
TOTAL BASE										237.64	\$	2,409,223	\$	129,123	\$	171,288	\$	-	\$	2,709,634	252.00	\$	2,619,446	\$	130,174	\$	182,080	\$	-	\$	2,931,700				
ADD ONS:																																			
Targeted Instructional Improvement Block Grant																		\$	-																
Home-to-School Transportation (COLA added commencing 2023-24)																																			
Small School District Bus Replacement Program (COLA added commencing 2023-24)																																			
Transitional Kindergarten (Commencing 2022-23)										TK ADA	18.73	TK Add-on rate	\$	3,077.00		57,632	TK ADA	19.00	TK Add-on rate	\$	5,545.00		105,355												
ECONOMIC RECOVERY TARGET PAYMENT																																			
LCFF Entitlement Before Adjustments																		\$	2,767,266																
Miscellaneous Adjustments																																			
ADJUSTED LCFF ENTITLEMENT																		\$	2,767,266																
Local Revenue (including RDA)																		(1,195,051)																	
Gross State Aid																		\$	1,572,215																
Education Protection Account Entitlement																		(465,737)																	
Net State Aid																		\$	1,106,478																
MINIMUM STATE AID CALCULATION																																			
										12-13 Rate		2024-25 ADA		N/A		12-13 Rate		2025-26 ADA		N/A															
2012-13 RL/Charter Gen BG adjusted for ADA										\$	5,170.29	237.64	\$	1,228,668	\$	5,170.29	252.00	\$	1,302,913																
2012-13 NSS Allowance (deficit)										\$	-		-	\$	-		-																		
Minimum State Aid Adjustments																																			
Less Current Year Property Taxes/In-Lieu																		(1,195,051)																	
Less Education Protection Account Entitlement																		(465,737)																	
Subtotal State Aid for Historical RL/Charter General BG																		\$	-																
Categorical Minimum State Aid																		84,609																	
Charter School Categorical Block Grant adjusted for ADA										448.54	237.64	106,591	448.54	252.00	113,032																				
Minimum State Aid Guarantee Before Proration Factor																		\$	191,200																
Proration Factor																		0.00%																	
Minimum State Aid Guarantee																		\$	191,200																
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																			
LCFF Entitlement																		2,709,634																	
Minimum State Aid plus Property Taxes including RDA																		1,386,251																	
Offset																		-																	
Minimum State Aid Prior to Offset																		191,200																	
Total Minimum State Aid with Offset																		191,200																	
State Aid Before Additional State Aid																		\$	1,106,478																
ADDITIONAL STATE AID																		\$	-																
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																		\$	1,106,478																
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier																		\$	2,767,266																
Change Over Prior Year										10.66%	266,476		9.75%	269,789		12,052																			
LCFF Entitlement Per ADA (excluding Categorical MSA)																		11,645																	
Per-ADA Change Over Prior Year										1.51%	173		3.50%	407		-																			
Basic Aid Status (school districts only)																		-																	
LCFF SOURCES INCLUDING EXCESS TAXES																																			
										Increase		2024-25		Increase		2025-26																			
State Aid										0.99%	10,856	\$	1,106,478	20.96%	231,955	\$	1,338,433																		
Education Protection Account																		465,737																	
Property Taxes Net of In-Lieu Transfers										0.00%	-	-	0.00%	-	-																				
Charter In-Lieu Taxes										11.38%	122,074	1,195,051	-0.36%	(4,351)	1,190,700																				
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										5.32%	132,930	\$	2,767,266	8.22%	227,604	\$	3,037,055																		

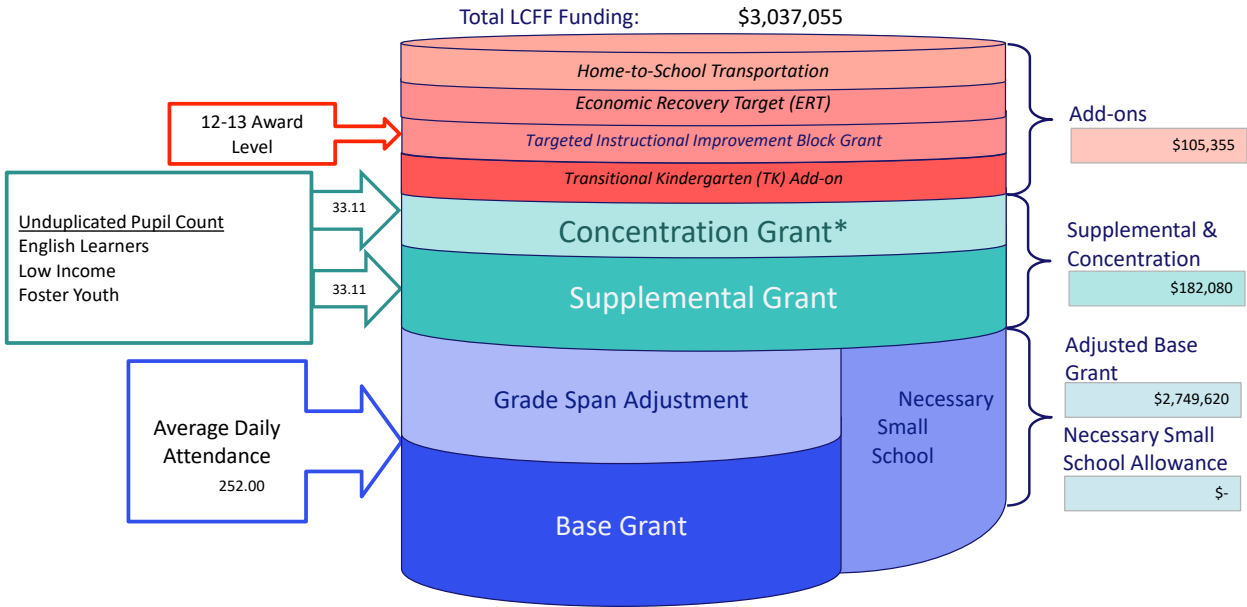
Sunridge Charter (4930350) - 25-26 Adopted Budget		v.26.1b		CY1		v.26.1b		CY2				
LOCAL CONTROL FUNDING FORMULA						2026-27		2027-28				
LCFF ENTITLEMENT CALCULATION												
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
	3.02%		0.00%		32.29%		3.42%		0.00%		32.34%	
	Current Year						Current Year					
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	122.00	\$ 10,566	\$ 1,099	\$ 753	\$ -	\$ 1,515,036	122.00	\$ 10,927	\$ 1,136	\$ 780	\$ -	\$ 1,566,875
Grades 4-6	82.00	10,725		693	-	936,245	81.00	11,092		717	-	956,564
Grades 7-8	48.00	11,043		713	-	564,296	49.00	11,421		739	-	595,826
Grades 9-12	-	12,798	333	848	-	-	-	13,236	344	878	-	-
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 2,698,566	\$ 134,078	\$ 182,933	\$ -	\$ 3,015,577		\$ 2,791,175	\$ 138,592	\$ 189,498	\$ -	\$ 3,119,265
NSS Allowance		-				-		-				-
TOTAL BASE	252.00	\$ 2,698,566	\$ 134,078	\$ 182,933	\$ -	\$ 3,015,577	252.00	\$ 2,791,175	\$ 138,592	\$ 189,498	\$ -	\$ 3,119,265
ADD ONS:												
Targeted Instructional Improvement Block Grant						\$ -	\$ -					
Home-to-School Transportation (COLA added commencing 2023-24)						-	-					
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-	-					
Transitional Kindergarten (Commencing 2022-23)						-	-					
TK ADA	19.00	TK Add-on rate	\$ 5,712.00			108,528	TK ADA	19.00	TK Add-on rate	\$ 5,907.00		112,233
ECONOMIC RECOVERY TARGET PAYMENT						-	-					
LCFF Entitlement Before Adjustments						\$ 3,124,105	\$ 3,231,498					
Miscellaneous Adjustments						-	-					
ADJUSTED LCFF ENTITLEMENT						\$ 3,124,105	\$ 3,231,498					
Local Revenue (including RDA)						(1,199,520)	(1,209,600)					
Gross State Aid						\$ 1,924,585	\$ 2,021,898					
Education Protection Account Entitlement						(523,262)	(541,157)					
Net State Aid						\$ 1,401,323	\$ 1,480,741					
MINIMUM STATE AID CALCULATION												
		12-13 Rate	2026-27 ADA			N/A		12-13 Rate	2027-28 ADA			N/A
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,170.29	252.00			\$ 1,302,913		\$ 5,170.29	252.00			\$ 1,302,913
2012-13 NSS Allowance (deficit)		\$ -				-		\$ -				-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(1,199,520)						(1,209,600)
Less Education Protection Account Entitlement						(523,262)						(541,157)
Subtotal State Aid for Historical RL/Charter General BG						\$ -						\$ -
Categorical Minimum State Aid						84,609						84,609
Charter School Categorical Block Grant adjusted for ADA		448.54	252.00			113,032		448.54	252.00			113,032
Minimum State Aid Guarantee Before Proration Factor						\$ 197,641						\$ 197,641
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						\$ 197,641						\$ 197,641
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						3,015,577	3,119,265					
Minimum State Aid plus Property Taxes including RDA						1,397,161	1,407,241					
Offset						-	-					
Minimum State Aid Prior to Offset						197,641	197,641					
Total Minimum State Aid with Offset						197,641	197,641					
State Aid Before Additional State Aid						\$ 1,401,323	\$ 1,480,741					
ADDITIONAL STATE AID						\$ -	\$ -					
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 1,401,323	\$ 1,480,741					
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier						\$ 3,124,105	\$ 3,231,498					
Change Over Prior Year		2.87%	87,050					3.44%	107,393			
LCFF Entitlement Per ADA (excluding Categorical MSA)						12,397						12,823
Per-ADA Change Over Prior Year		2.86%	345					3.44%	426			
Basic Aid Status (school districts only)						-						-
LCFF SOURCES INCLUDING EXCESS TAXES												
			Increase		2026-27				Increase		2027-28	
State Aid		4.70%	62,890		\$ 1,401,323			5.67%	79,418		\$ 1,480,741	
Education Protection Account					523,262						541,157	
Property Taxes Net of In-Lieu Transfers		0.00%	-		-			0.00%	-		-	
Charter In-Lieu Taxes		0.74%	8,820		1,199,520			0.84%	10,080		1,209,600	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		2.36%	71,710		\$ 3,124,105			2.86%	89,498		\$ 3,231,498	

Sunridge Charter (4930350) - 25-26 Adopted Budget

Charts and Graphs

Components of LCFF Entitlement

	2025-26		
Base Grant	\$ 2,619,446	252.00	ADA
Grade Span Adjustment	\$ 130,174	\$ 2,749,620	Adjusted Base Grant
Supplemental Grant	\$ 182,080	33.11%	
Concentration Grant	\$ -	33.11%	
Allowance: Necessary Small School	\$ -	\$ 182,080	Supplemental & Concentration Allowance
Add-on: Targeted Instructional Improvement Block Grant	\$ -	\$ -	
Add-on: Home-to-School Transportation	\$ -		
Add-on: Small School District Bus Replacement Program	\$ -	\$ 105,355	Add-ons
Add-on Economic Recovery Target	\$ -		
Add-on: Transitional Kindergarten	\$ 105,355		
Total	\$ 3,037,055	\$ 3,037,055	



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

LCFF Entitlement per ADA	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Funded ADA (LCFF & NSS)	213.73	217.99	237.64	252.00	252.00	252.00
LCFF Sources per ADA, including NSS	\$ 10,554.36	\$ 11,472.04	\$ 11,644.78	\$ 12,051.81	\$ 12,397.24	\$ 12,823.40
Net Dollar Change per ADA		\$ 917.68	\$ 172.74	\$ 407.02	\$ 345.44	\$ 426.16
Net Percent Change		8.69%	1.51%	3.50%	2.87%	3.44%
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	\$ 10,554.36	\$ 11,472.04	\$ 11,644.78	\$ 12,051.81	\$ 12,397.24	\$ 12,823.40
Net Change per ADA		\$ 917.68	\$ 172.74	\$ 407.02	\$ 345.44	\$ 426.16
Net Percent Change		8.69%	1.51%	3.50%	2.87%	3.44%

Child Development: Apple Blossom After School Program

Twin Hills Union Elementary
Sonoma County

Budget, July 1
Child Development Fund
Expenditures by Object

49 70961 0000000
Form 12
G8BJT9ZN65(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	386,980.00	401,000.00	3.6%
5) TOTAL, REVENUES			386,980.00	401,000.00	3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	233,542.00	272,308.00	16.6%
3) Employee Benefits		3000-3999	69,725.00	77,533.00	11.2%
4) Books and Supplies		4000-4999	28,258.00	26,550.00	-6.0%
5) Services and Other Operating Expenditures		5000-5999	26,018.00	29,600.00	13.8%
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			357,543.00	405,991.00	13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,437.00	(4,991.00)	-117.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	29,000.00	30,000.00	3.4%
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			(29,000.00)	(30,000.00)	3.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			437.00	(34,991.00)	-8,107.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,690.85	114,127.85	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,690.85	114,127.85	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,690.85	114,127.85	0.4%
2) Ending Balance, June 30 (E + F1e)			114,127.85	79,136.85	-30.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	4,000.00	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	110,127.85	75,136.85	-31.8%
Fee driven program, all funds generated to be used by this fund only.	0000	9780	110,127.85		
Fee driven program, all funds generated to be used by this fund only.	0000	9780		75,136.85	
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	135,338.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,456.00)		
b) in Banks		9120	0.00		

Cafeteria Fund: Universal Meal Program

Twin Hills Union Elementary
Sonoma County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

49 70961 0000000
Form 13
G8BJT9ZN65(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	95,489.00	105,000.00	10.0%
3) Other State Revenue		8300-8599	246,247.00	271,000.00	10.1%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			342,736.00	377,000.00	10.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	57,305.00	58,536.00	2.1%
3) Employee Benefits		3000-3999	33,244.00	34,619.00	4.1%
4) Books and Supplies		4000-4999	225,435.00	231,400.00	2.6%
5) Services and Other Operating Expenditures		5000-5999	114,632.00	139,350.00	21.6%
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			430,616.00	463,905.00	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(87,880.00)	(86,905.00)	-1.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	90,000.00	87,000.00	-3.3%
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			90,000.00	87,000.00	-3.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,120.00	95.00	-95.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,909.20	17,029.20	14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,909.20	17,029.20	14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,909.20	17,029.20	14.2%
2) Ending Balance, June 30 (E + F1e)			17,029.20	17,124.20	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	4,000.00	0.0%
Stores		9712	456.80	457.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,572.40	12,667.20	0.8%
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	50,936.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	(178.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	4,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Deferred Maintenance Fund

Twin Hills Union Elementary
Sonoma County

Budget, July 1
Deferred Maintenance Fund
Expenditures by Object

49 70961 0000000
Form 14
G8BJT9ZN65(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	50,000.00	50,000.00	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	7,000.00	6,000.00	-14.3%
5) TOTAL, REVENUES			57,000.00	56,000.00	-1.8%
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	55,100.00	44,000.00	-20.1%
6) Capital Outlay		6000-6999	14,500.00	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			69,600.00	44,000.00	-36.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,600.00)	12,000.00	-195.2%
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)			(12,600.00)	12,000.00	-195.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	195,260.50	182,660.50	-6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			195,260.50	182,660.50	-6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			195,260.50	182,660.50	-6.5%
2) Ending Balance, June 30 (E + F1e)			182,660.50	194,660.50	6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	182,660.50	194,660.50	6.6%
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	203,204.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,780.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Special Reserve Fund: Other Than Capital Outlay

Budget, July 1

Twin Hills Union Elementary
Sonoma County

Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

49 70961 0000000
Form 17
G8BJT9ZN65(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	12,500.00	12,000.00	-4.0%
5) TOTAL, REVENUES			12,500.00	12,000.00	-4.0%
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)			12,500.00	12,000.00	-4.0%
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)			12,500.00	12,000.00	-4.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	323,174.54	335,674.54	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,174.54	335,674.54	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,174.54	335,674.54	3.9%
2) Ending Balance, June 30 (E + F1e)			335,674.54	347,674.54	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	335,674.54	347,674.54	3.6%
Volatile State revenue/funding for schools	0000	9780	335,674.54		
Volatile State revenue/funding for schools	0000	9780		347,674.54	
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	337,348.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,601.00)		
b) in Banks		9120	0.00		

Special Reserve Fund: Postemployment Benefits

Twin Hills Union Elementary
Sonoma County

Budget, July 1
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

49 70961 0000000
Form 20
G8BJT9ZN65(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	18,000.00	18,000.00	0.0%
5) TOTAL, REVENUES			18,000.00	18,000.00	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)			18,000.00	18,000.00	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	22,816.00	46,270.00	102.8%
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			(22,816.00)	(46,270.00)	102.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,816.00)	(28,270.00)	487.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	484,714.54	479,898.54	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			484,714.54	479,898.54	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			484,714.54	479,898.54	-1.0%
2) Ending Balance, June 30 (E + F1e)			479,898.54	451,628.54	-5.9%
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	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	479,898.54	451,628.54	-5.9%
Retirement Program Liability (CRSP)	0000	9780	479,898.54		
Retirement Program Liability (CRSP)	0000	9780		451,628.54	
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	482,753.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,900.00)		
b) in Banks		9120	0.00		

Building Bond Fund: Measure M

Twin Hills Union Elementary
Sonoma County

Budget, July 1
Building Fund
Expenditures by Object

49 70961 0000000
Form 21
G8BJT9ZN65(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	6,500.00	6,500.00	0.0%
5) TOTAL, REVENUES			6,500.00	6,500.00	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)			6,500.00	6,500.00	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	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)			6,500.00	6,500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,987.15	170,487.15	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,987.15	170,487.15	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,987.15	170,487.15	4.0%
2) Ending Balance, June 30 (E + F1e)			170,487.15	176,987.15	3.8%
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	170,487.15	176,987.15	3.8%
Measure M approved projects only	0000	9780	170,487.15		
Measure M approved projects only	0000	9780		176,987.15	
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	171,178.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,334.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Capital Facilities Fund: Developer Fees

Twin Hills Union Elementary
Sonoma County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

49 70961 0000000
Form 25
G8BJT9ZN65(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	1,000.00	800.00	-20.0%
5) TOTAL, REVENUES			1,000.00	800.00	-20.0%
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	7,340.00	7,100.00	-3.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,340.00	7,100.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,340.00)	(6,300.00)	-0.6%
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)			(6,340.00)	(6,300.00)	-0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,313.46	22,973.46	-21.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,313.46	22,973.46	-21.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,313.46	22,973.46	-21.6%
2) Ending Balance, June 30 (E + F1e)			22,973.46	16,673.46	-27.4%
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	22,973.46	16,673.46	-27.4%
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	23,263.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	(417.00)		
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		

Special Reserve Fund: Capital Outlay

Twin Hills Union Elementary
Sonoma County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

49 70961 0000000
Form 40
G8BJT9ZN65(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	3,500.00	3,500.00	0.0%
5) TOTAL, REVENUES			3,500.00	3,500.00	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)			3,500.00	3,500.00	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	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)			3,500.00	3,500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	93,447.33	96,947.33	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93,447.33	96,947.33	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,447.33	96,947.33	3.7%
2) Ending Balance, June 30 (E + F1e)			96,947.33	100,447.33	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	96,947.33	100,447.33	3.6%
Capital Equipment purchases only	0000	9780	96,947.33		
Capital Equipment purchases only	0000	9780		100,447.33	
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	97,545.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,330.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

District 53: District/Apple Blossom/Twin Hills Charter Middle School

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):	531	
District's ADA Standard Percentage Level:	2.0%	

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 (2022-23)				
District Regular	304	353		
Charter School	193	187		
Total ADA	497	541	N/A	Met
Second Prior Year (2023-24)				
District Regular	318	319		
Charter School	195	195		
Total ADA	513	514	N/A	Met
First Prior Year (2024-25)				
District Regular	283	287		
Charter School	195	193		
Total ADA	478	480	N/A	Met
Budget Year (2025-26)				
District Regular	291			
Charter School	240			
Total ADA	531			

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):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	320	293		
Charter School	205	204		
Total Enrollment	525	497	5.3%	Not Met
Second Prior Year (2023-24)				
District Regular	285	283		
Charter School	205	207		
Total Enrollment	490	490	0.0%	Met
First Prior Year (2024-25)				
District Regular	292	305		
Charter School	205	207		
Total Enrollment	497	512	N/A	Met
Budget Year (2025-26)				
District Regular	307			
Charter School	255			
Total Enrollment	562			

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)

During 22-23 declining enrollment was a state issue and our schools followed suit. Projecting enrollment was a challenge due to this so for 23-24 we had Site Administrators provide us with actual enrollment numbers and we continue to do this.

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 (2022-23)			
District Regular	272	293	
Charter School	187	204	
Total ADA/Enrollment	459	497	92.5%
Second Prior Year (2023-24)			
District Regular	268	283	
Charter School	195	207	
Total ADA/Enrollment	463	490	94.4%
First Prior Year (2024-25)			
District Regular	287	305	
Charter School	193	207	
Total ADA/Enrollment	480	512	93.8%
Historical Average Ratio:			93.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.1%

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 (2025-26)				
District Regular	291	307		
Charter School	240	255		
Total ADA/Enrollment	531	562	94.5%	Not Met
1st Subsequent Year (2026-27)				
District Regular	291	307		
Charter School	240	255		
Total ADA/Enrollment	531	562	94.5%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	291	307		
Charter School	240	255		
Total ADA/Enrollment	531	562	94.5%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

2022-23 was still a COVID year resulting in a decreased average attendance. The 0.4% difference for the budget and 2 subsequent years is immaterial.

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: LCFF Revenue

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 (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	481.18	532.00	532.00	532.00
b. Prior Year ADA (Funded)		481.18	532.00	532.00
c. Difference (Step 1a minus Step 1b)		50.82	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		10.56%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		5,845,842.00	6,620,552.00	6,801,065.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		134,454.37	199,940.67	232,596.42
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		12.86%	3.02%	3.42%
LCFF Revenue Standard (Step 3, plus/minus 1%):		11.86% to 13.86%	2.02% to 4.02%	2.42% to 4.42%

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 (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	4,700,000.00	4,725,000.00	4,760,000.00	4,800,000.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	9,386,852.00	10,010,852.00	10,173,846.00	10,497,583.00
District's Projected Change in LCFF Revenue:		6.65%	1.63%	3.18%
LCFF Revenue Standard		11.86% to 13.86%	2.02% to 4.02%	2.42% to 4.42%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

This criteria is inappropriate for this district as it does not include In Lieu property tax transfer amounts. As charter ADA increases, larger amounts of In Lieu property tax are transferred.

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.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	5,694,467.77	6,572,115.54	86.6%
Second Prior Year (2023-24)	5,956,843.79	6,973,928.83	85.4%
First Prior Year (2024-25)	6,099,788.00	7,222,638.56	84.5%
Historical Average Ratio:			85.5%
	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.5% to 89.5%	81.5% to 89.5%	81.5% to 89.5%

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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	6,343,174.00	7,417,428.00	85.5%	Met
1st Subsequent Year (2026-27)	6,464,988.00	7,600,172.00	85.1%	Met
2nd Subsequent Year (2027-28)	6,606,831.00	7,794,142.00	84.8%	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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	12.86%	3.02%	3.42%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	2.86% to 22.86%	-6.98% to 13.02%	-6.58% to 13.42%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	7.86% to 17.86%	-1.98% to 8.02%	-1.58% to 8.42%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	230,566.00		
Budget Year (2025-26)	177,300.00	(23.10%)	Yes
1st Subsequent Year (2026-27)	177,300.00	0.00%	No
2nd Subsequent Year (2027-28)		(100.00%)	Yes

Explanation:
(required if Yes)

24-25 includes the final COVID/ESSER funding that was spent in July of 2024.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2024-25)	555,056.65		
Budget Year (2025-26)	925,418.00	66.72%	Yes
1st Subsequent Year (2026-27)	906,023.00	(2.10%)	Yes
2nd Subsequent Year (2027-28)	924,464.00	2.04%	No

Explanation:
(required if Yes)

In 24-25 the state recaptured unspent ELOP funds for 21-22 through 23-24. 26-27 does not include Learning Recovery Emergency Block Grant funding that is included in 25-26.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2024-25)	877,522.00		
Budget Year (2025-26)	947,160.00	7.94%	No
1st Subsequent Year (2026-27)	1,090,440.00	15.13%	Yes
2nd Subsequent Year (2027-28)	1,091,845.00	.13%	No

Explanation:
(required if Yes)

The SELPA changed it's funding model for 25-26 and 26-27 resulting in additional special education funding for this district.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2024-25)	487,855.38		
Budget Year (2025-26)	221,671.00	(54.56%)	Yes
1st Subsequent Year (2026-27)	178,517.00	(19.47%)	Yes
2nd Subsequent Year (2027-28)	181,577.00	1.71%	No

Explanation:
(required if Yes)

24-25 includes one time expenses paid for with block grant funds and includes carryover and donations. 25-26 has some block grant expenses that are not included in 26-27.

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

First Prior Year (2024-25)	2,427,232.48		
Budget Year (2025-26)	2,485,939.00	2.42%	Yes
1st Subsequent Year (2026-27)	2,456,906.00	(1.17%)	No
2nd Subsequent Year (2027-28)	2,508,011.00	2.08%	No

Explanation:
(required if Yes)

25-26 includes increased costs for our local special education consortium.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change	Status
		Over Previous Year	

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

First Prior Year (2024-25)	1,663,144.65		
Budget Year (2025-26)	2,049,878.00	23.25%	Not Met
1st Subsequent Year (2026-27)	2,173,763.00	6.04%	Met
2nd Subsequent Year (2027-28)	2,016,309.00	(7.24%)	Not Met

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

First Prior Year (2024-25)	2,915,087.86		
Budget Year (2025-26)	2,707,610.00	(7.12%)	Not Met
1st Subsequent Year (2026-27)	2,635,423.00	(2.67%)	Met
2nd Subsequent Year (2027-28)	2,689,588.00	2.06%	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 NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

24-25 includes the final COVID/ESSER funding that was spent in July of 2024.

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

In 24-25 the state recaptured unspent ELOP funds for 21-22 through 23-24. 26-27 does not include Learning Recovery Emergency Block Grant funding that is included in 25-26.

Explanation:
Other Local Revenue

The SELPA changed it's funding model for 25-26 and 26-27 resulting in additional special education funding for this district.

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

<div>Explanation: Books and Supplies (linked from 6B if NOT met)</div>	24-25 includes one time expenses paid for with block grant funds and includes carry over and donations. 25-26 has some block grant expenses that are not included in 26-27.
<div>Explanation: Services and Other Exps (linked from 6B if NOT met)</div>	25-26 includes increased costs for our local special education consortium.

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?

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)

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)

11,498,503.00

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

--

3% Required
Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

11,498,503.00

344,955.09

300,000.00

Not 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)

Calculation to be redone at 1st Interim and adjustments will be made at that time to comply.

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 reserves¹ as a percentage of total expenditures and other financing uses² 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 (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,697,900.00	1,954,810.00	1,990,651.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	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)	1,697,900.00	1,954,810.00	1,990,651.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	10,300,367.38	11,803,019.09	12,022,299.86
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)	10,300,367.38	11,803,019.09	12,022,299.86
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	16.5%	16.6%	16.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.5%	5.5%	5.5%

¹Available 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.

²A 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 (2022-23)	11,309.67	7,677,798.23	N/A	Met
Second Prior Year (2023-24)	94,013.55	8,580,482.21	N/A	Met
First Prior Year (2024-25)	(948,392.56)	8,657,138.56	11.0%	Not Met
Budget Year (2025-26) (Information only)	(556,730.00)	8,604,428.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

This district is going through the process of reducing expenses due to the very minimal COLA from the state as costs for salaries and employee benefits continue to rise. Costs for utilities and food for students also continues to increase. These issues will result in some hard choices in the coming 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):

District's Fund Balance Standard Percentage Level:

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	3,277,026.64	3,624,539.30	N/A	Met
Second Prior Year (2023-24)	3,654,596.21	3,635,848.97	.5%	Met
First Prior Year (2024-25)	3,277,564.89	3,729,862.52	N/A	Met
Budget Year (2025-26) (Information only)	2,781,469.96			

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)

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 (2025-26)	2,830,567.00		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 reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$88,000 (greater of)	0 to 300
4% or \$88,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	531	531	531
District's Reserve Standard Percentage Level:	4%	4%	4%

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?

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

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

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	11,846,486.00	11,847,410.00	12,085,208.00
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)	11,846,486.00	11,847,410.00	12,085,208.00

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	473,859.44	473,896.40	483,408.32
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	88,000.00	88,000.00	88,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	473,859.44	473,896.40	483,408.32

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

Budget Year (2025-26) 1st Subsequent Year (2026-27) 2nd Subsequent Year (2027-28)

1.	General Fund - Stabilization Arrangements (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)	1,954,747.00	1,881,613.00	1,568,651.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	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		
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)	0.00		
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)	1,954,747.00	1,881,613.00	1,568,651.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.50%	15.88%	12.98%
District's Reserve Standard (Section 10B, Line 7):		473,859.44	473,896.40	483,408.32
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 (2024-25)	(1,695,789.00)			
Budget Year (2025-26)	(1,878,259.00)	182,470.00	10.8%	Not Met
1st Subsequent Year (2026-27)	(1,677,820.00)	(200,439.00)	(10.7%)	Not Met
2nd Subsequent Year (2027-28)	(1,703,380.00)	25,560.00	1.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	1,693,816.00			
Budget Year (2025-26)	1,506,270.00	(187,546.00)	(11.1%)	Not Met
1st Subsequent Year (2026-27)	1,494,550.00	(11,720.00)	(.8%)	Met
2nd Subsequent Year (2027-28)	1,494,550.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	1,434,500.00			
Budget Year (2025-26)	1,187,000.00	(247,500.00)	(17.3%)	Not Met
1st Subsequent Year (2026-27)	1,187,000.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	1,187,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Special education costs and the student counts continue to increase resulting in a higher contribution for 25-26. Due to a change in the SELPA funding model, we expect increased revenue in 26-27 so the contribution declines slightly.

- 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 transfer into THCMS, Fund 03, from Fund 01 has decreased in 25-26 as they have increased enrollment by 40 students.

- 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 transfer out from Fund 01 to THCMS, Fund 03, has decreased in 25-26 due to the increased enrollment at THCMS.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ 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	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2025
Leases				
Certificates of Participation				
General Obligation Bonds	14	F51 Property Tax Revenue	Total includes ACR interest/Balance per audit 6/30/2024.	4,941,916
Supp Early Retirement Program	3	F21 Postemployment fund. CRSP	F01+F03+F09+D21: Object 1199, 3xx1 (GASB73 Liability per actuary study @ 6/30/24 \$991,391). Prin Bal is amount due based on current retirements.	115,370
State School Building Loans				
Compensated Absences	N/A	F01=R0000+R8150/F12=R0000	F01=R0000+R8150, F12 R0000: Object 2x and 3x	106,668

Other Long-term Commitments (do not include OPEB):

TOTAL:				5,163,954

Type of Commitment (continued)	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	516,499	528,833	535,000	560,000
Supp Early Retirement Program	22,816	46,270	34,550	34,550
State School Building Loans				
Compensated Absences		106,668		
Other Long-term Commitments (continued):				
Total Annual Payments:	539,315	681,771	569,550	594,550
Has total annual payment increased over prior year (2024-25)?		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)

Increase in 25-26 is due to compensated absences (vacation pay for 12 month classified employees) showing as 100% paid which does not actually happen. For 25-26, 26-27 and 27-28 the amount paid on the GO bonds increases annually.

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?

Yes

- b. Do benefits continue past age 65?

Yes

- 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:

The only retired person with lifetime medical benefits is a former longtime superintendent. This will not be offered again. This district does not offer medical benefits after retirement that are paid by the district. The district offers a Certificated Retirement Support Program with a cash buy out (GASB73) and information on this plan is in Fund 20.

- 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

0

- 4 OPEB Liabilities

- a. Total OPEB liability

63,559.00

- b. OPEB plan(s) fiduciary net position (if applicable)

0.00

- c. Total/Net OPEB liability (Line 4a minus Line 4b)

63,559.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

6/30/2024

- 5 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

6,330.00

6,457.00

6,586.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

6,330.00

6,457.00

6,586.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

6,330.00

6,457.00

6,586.00

- d. Number of retirees receiving OPEB benefits

1.00

1.00

1.00

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	6,330.00	6,457.00	6,586.00
	6,330.00	6,457.00	6,586.00
	6,330.00	6,457.00	6,586.00
	1.00	1.00	1.00

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)

No

- 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:

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	30	32	32	32

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 for 2025-26 have not yet begun as we will have a new Superintendent in place on 7/1/25.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified
by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted
to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

Is the cost of salary settlement included in the budget and multiyear
projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from
prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from
prior year (may enter text, such as
"Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

--

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

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) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	28	29	29	29

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.

We are a Me Too district as we do not have a classified union. Negotiations for 2025-26 have not yet begun as we will have a new Superintendent in place on 7/1/25.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Classified (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

--

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Classified (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

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) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	4	4	4	4

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

N/A

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

Management/Supervisor/Confidential

Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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 26, 2025

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

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?	No
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?	Yes
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)

A6. This district pays health benefits for one long-term superintendent and this will not be repeated. A9. This district has a new superintendent starting on 7/1/2025.

End of School District Budget Criteria and Standards Review

District/Apple Blossom Elem/Twin Hills CMS

Twin Hills Union Elementary
Sonoma County

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

49 70961 0000000
Form SIAB
G8BJT9ZN65(2025-26)

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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					1,506,270.00	1,187,000.00		
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					300,000.00	630,000.00		
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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	30,000.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					87,000.00	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	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct 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	46,270.00		
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					0.00	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								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct 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
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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	1,893,270.00	1,893,270.00		

District 53

Twin Hills Union Elementary
Sonoma County

Budget, July 1
FINANCIAL REPORTS
2025-26 Budget
School District Certification

49 70961 0000000
Form CB
G8BJT9ZN65(2025-26)

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: District Office, 700 Watertrough Rd, Sebastopol CA 95472

Date: 06/18-23/25

Adoption Date: 06/26/2025

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Dana Pedersen

Public Hearing:

Place: Apple Blossom Elementary, 700
Watertrough Rd, Sebastopol CA 95472

Date: 06/24/25

Time: 4:30PM

Title: Superintendent/Secretary
of the Board

Contact person for additional information on the budget reports:

Name: Patty Nosecchi

Title: Business Manager

Telephone: 707-823-0871

E-mail: pnosecchi@twinhillsusd.org

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

Budget, July 1
FINANCIAL REPORTS
2025-26 Budget
School District Certification

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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • 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) • Classified? (Section S8B, Line 1) • 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? • Adoption date of the LCAP or an update to the LCAP:		X
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

Budget, July 1
FINANCIAL REPORTS
2025-26 Budget
School District Certification

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

District 21

Sunridge Charter
Twin Hills Union Elementary
Sonoma County

Budget, July 1
FINANCIAL REPORTS
2025-26 Budget
Charter School Certification

49 70961 4930350
Form CB
G8BY2HKR2N(2025-26)

Charter Number: _____

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):	
2025-26 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).	
Signed: _____	Date: _____
Charter School Official	
(Original signature required)	
Printed Name: Dana Pedersen	Title: Superintendent

For additional information on the budget report, please contact:	
Charter School Contact:	
Patty Nosecchi	_____
Name	_____
Business Manager	_____
Title	_____
707-823-0871	_____
Telephone	_____
pnosecchi@twinhillsusd.org	_____
E-mail Address	_____

District 53

Twin Hills Union Elementary
Sonoma County

Budget, July 1
2025-26 Budget
WORKERS' COMPENSATION CERTIFICATION

49 70961 0000000
Form CC
G8BJT9ZN65(2025-26)

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

X This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

RESIG is located at 5760 Skylane Blvd, Windsor CA 95492.

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

Signed

Date of Meeting: 06/26/25

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Dana Pedersen

Title: Superintendent/Board Secretary

For additional information on this certification, please contact:

Name: Patty Nosecchi

Title: Business Manager

Telephone: 707-823-0871

E-mail: pnosecchi@twinhillsusd.org

District 53

SACS Web System - SACS V12

6/16/2025 10:49:33 AM

49-70961-0000000

Budget, July 1
Budget 2025-26
Technical Review Checks
Phase - All
Display - Exceptions Only

Twin Hills Union Elementary

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

EXPORT VALIDATION CHECKS

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

Exception

Explanation: A Cashflow Worksheet is prepared for each school using Excel and is provided in this report.

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

Exception

Explanation: A Multiyear Projection Worksheet is prepared for each school using Excel and is provided with this report.

District 21

SACS Web System - SACS V12
6/10/2025 3:52:01 PM

49-70961-4930350

Budget, July 1
Budget 2025-26
Technical Review Checks
Phase - All
Display - Exceptions Only

Sunridge Charter

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
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Twin Hills Union School District:

Adopted Budget 2025-26

Exhibits

SCOE BIZ

Business Services

Bulletin No. 25-19



May 19, 2025

To: Chief Business Officials
From: Sarah Lampenfeld, Assistant Superintendent, Business Services
Subject: May Revision Guidance for the 2025-26 Budget Adoption

This letter aims to provide 2025-26 Adopted Budget guidance, along with the release of *The Common Message*, which will follow in late May/early June.

The Governor's May Revision, released on May 14th, underscores the heightened uncertainty surrounding California's budget outlook, primarily driven by federal policy shifts—namely broad and elevated tariffs, strict immigration enforcement, and federal workforce reductions. According to the Department of Finance (DOF), these developments are expected to push the U.S. into a "growth recession" during the first three quarters of 2025, characterized by below-average growth and rising unemployment, with GDP growth for the year projected at just 1.3%. California is particularly at risk due to its significant trade exposure and reliance on high-wage sectors, which are forecasted to see notable job losses. Inflation is projected to rise sharply due to tariffs, limiting the Federal Reserve's ability to reduce interest rates and tightening credit markets. As a result, the state anticipates slower job growth, downgraded projections for personal income and wages, and a decline in housing permits. Ongoing volatility in federal trade and immigration policies further amplifies the risk of a downturn, with the DOF outlining a potential mild recession scenario if these trends persist or worsen.

Despite the projected deficit and economic uncertainty, the 2025-26 May Revision protects TK-12 education funding, maintaining total support at \$137.8 billion. The budget avoids cuts to education and prioritizes continued investment in key programs while relying on one-time solutions to sustain funding levels.

Key Highlights:

- ✚ **2.30% Cost-of-Living Adjustment (COLA):** Lower than earlier projections but fully funded for Local Control Funding Formula (LCFF) using one-time dollars, including \$481 million from the Proposition 98 Rainy Day Fund.
 - Subsequent years' COLAs are 3.02% in 2026-27 and 3.42% in 2027-28.
- ✚ **\$1.8 billion LCFF deferral:** Shifts payments from June 2026 to July 2026. The \$246.6 million deferral from 2023-24 and 2024-25 will be fully repaid within the three-year budget window.
- ✚ **Universal TK Implementation:**
 - \$2.1 billion to fully implement universal transitional kindergarten by 2025-26.
 - \$1.2 billion to reduce classroom ratios from 12:1 to 10:1.

- \$7.5 million in supplemental support for multilingual learners.
- \$10 million to develop a TK-appropriate English language proficiency screener.
- ✚ **Expanded Learning Opportunities Program (ELO-P):**
 - \$515.5 million to expand before, after-school, and summer programs for TK–6 students.
 - \$10 million to increase the minimum ELO-P grant from \$50,000 to \$100,000 per Local Educational Agency LEA, benefiting small districts.
 - Maintains the proposal that LEAs with more than 55% unduplicated pupils must offer ELO-P to all TK–6 students (down from 75%), with a one-year grace period for LEAs transitioning tiers.
- ✚ **Ethnic Studies:** Funding to support the high school ethnic studies graduation requirement (AB 101) has been removed, pausing statewide implementation.
- ✚ **Student Support and Professional Development Block Grant:**
 - \$1.7 billion in one-time discretionary funding (revised down from \$1.8 billion [~\$323 per ADA] in January).
 - Intended to support rising costs and state priorities, similar to the Arts, Music, and Instructional Materials Block Grant.
- ✚ **Learning Recovery:** The bill includes \$378.6 million to restore Learning Recovery Emergency Block Grant funds in 2025–26, 2026–27, and 2027–28.
- ✚ **Proposition 98 Guarantee Re-benching:** Reflects the continued rollout of universal TK and changes the funding split between TK–12 and community colleges.
 - The new split notably negatively impacts community colleges, so let’s show our colleagues some support and be kind.
- ✚ **Proposition 98 Rainy Day Fund:** The May Revision maintains a withdrawal of the \$8.4 billion balance from the Proposition 98 Reserve. For 2024–25, the required deposit into the Public School System Stabilization Account (PSSSA) is reduced from \$1.2 billion to \$540 million. In 2025–26, additional triggers will require a mandatory withdrawal from the PSSSA, which will fully deplete the remaining funds.

Amid ongoing economic uncertainty, the DOF has proposed a limited set of immediate budget solutions, focusing instead on potential measures that may be required in the future. The current year's only enacted reductions are a \$177.5 million cut to unused School Facilities Program funds and the State Preschool COLA suspension for 2025–26.

LEAs are encouraged to exercise caution in developing their 2025–26 budgets. **Maintaining sufficient reserves and avoiding deficit spending is critical.** Given the uncertain economic outlook, thoughtful financial planning is essential to reducing the risk of receiving a qualified or negative interim certification.

When developing the Local Control Accountability Plan (LCAP), LEAs should consider the 2.30% COLA and include any available carryover funds from prior years. This will help ensure the LEA meets minimum expenditure requirements once local governing boards have finalized and adopted the budget.

2024-25 and 2025-26 Cash Flow Projections

Cash remains King! Therefore, now is the time to **update your 2024-25 Cash Flow** with actuals through April 2025 and revise your May and June 2025 estimates. Accurate 2024-25 Cash Flow Projections provide reasonable June 30 cash balance estimates. The June 30 cash balance will be your 2025-26 July 1 beginning balance estimate plus reasonable estimates throughout the 2025-26 projections.

2025-26 Adopted Budget and Multi-Year Projections (MYP)

The following should be considered when preparing the 2025-26 Adopted Budget, which is due to SCOE within 5 days of adoption or no later than July 1, 2025 (whichever is sooner):

Common Message (to follow)

Please read *The Common Message – May Revision 2025-2026 (will follow this memo once available)*.

Dartboard (attached)

Use the *SSC School District and Charter School Financial Projection Dartboard 2025-26 May Revision* (will follow once available) for economic planning factors. Parameters, such as the COLA, PERS, and STRS contribution rates, have **changed** since the January budget proposal and preparation of the 2024-25 Second Interim Reports.

LCFF Calculator

Use the latest calculator to incorporate the May Revision's 2025-26 Adopted Budget estimates. *See the Next Fiscal Year Manual for LCFF calculator instructions.*

SCOE recommends sending LCFF calculators to your Fiscal Advisor before finalizing projections for the 2025-26 Adopted Budget.

Reserves ~ Transparency requirements

Education Code 42127 (a) (2) (B) & (C) requires school districts to provide additional disclosures on the combined assigned and unassigned fund balance in excess of the minimum recommended reserve for economic uncertainty, as defined by State regulations. Prescribed information must be provided for public review and comment on the proposed 2025-26 budget at the public hearing.

Local Reserve Cap

The reserve cap is NOT in place for 2025-26.

Federal Funding

The CDE's current projections for 2025–26 are pending and expected to be released in June or July. The CDE anticipates flat funding levels for 2025–26. Projections beyond that year remain uncertain, and LEAs are encouraged to run scenarios with reduced federal funding to evaluate their ability to absorb potential decreases.

STRS and PERS contribution rates:

Please note that PERS contribution rates have changed since the January proposed budget and preparation of 2024-25 Second Interim Reports. Below are the most recent projections:

Employer Contribution Rates – May Revise 2024	2024-25	2025-26	2026-27	2027-28
STRS – Actual and projected rates	19.10%	19.10%	19.10%	19.10%
PERS – Actual and projected rates	26.68%	26.81%	26.90%	27.80%

STRS On behalf Budget Amount for Fiscal Year 2025-26:

STRS on-behalf calculations from the ESSCO subcommittee are attached for your 2025-26 Budget.

Transportation:

Maintenance of Effort (MOE) ~ Of the funds received for home-to-school transportation, a school district is required to expend no less than the amount of funds it expended for home-to-school transportation in the 2012-13 fiscal year or the amount of revenue received in 2012-13, whichever is less. This requirement is on-going.

- Effective 2022-23, a school district that provides pupil transportation services will receive equal to 60% of the home-to-school transportation expenditures reported for the prior year, less the LCFF's previous year's add-on. Requirements for funding will include a Transportation Plan (updated annually or as noted on the plan) and annual reporting of such items as encompass ridership, miles driven, expenditure details, number of pupils transported, and more.
 - What is the calculation for the additional 60%?
 - Take the prior year's total expenditures in function 3600, excluding capital outlay and nonagency expenditures, and multiply the total by 60%. Then, subtract the preceding year's transportation add-on (found on the LCFF calculator's summary tab).
 - Example: 2024-25's transportation expenses equal \$200,000, and the 2024-25 add-on (found on LCFF calculator) equals \$90,000. $\$200,000 \times 60\% = \$120,000 - \$90,000 = \underline{\$30,000}$ transportation reimbursement outside of the LCFF add-on.

Prop 28:

In November 2022, voters approved Proposition 28, which funds arts and music education. The funding depends on the amount allocated to public education, equal to 1% of the prior year's Prop 98 minimum guarantee. This funding is going and requires tracking and reporting by fiscal year.

Routine Restricted Maintenance (RRM) Account:

All districts must comply with the minimum 3% contribution unless exempt due to district size. Per numerous Assembly bills, several resources' expenditures may be excluded from the 3% calculation.

- Exclude STRS on behalf (Resource 7690) from expenditures
- Expenses of 1-time pandemic funding sources in Res. 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, and 7027

Expanded Transitional Kindergarten:

Legislation changed in 2021 to extend the Transitional Kindergarten (TK) program to all children who turn four years old by September 1 by the year 2025-26. Starting in 2022-23, the age of children eligible for TK changes until full implementation is met. The age at which children are eligible for TK changes from 2024-25 to 2025-26 are as follows:

- In the 2024-25 school year, children who turn five between September 2 and June 2* are eligible for TK.
- **In the 2025-26 school year and each school year thereafter, children who will turn four years old by September 1* are eligible for TK.**
 - ***Inclusive of these dates**

Points to remember about TK students:

- LCFF Calculator ~ Enrollment and unduplicated pupil counts used in the LCFF Calculator should **exclude** TK students who turn 5 years old **after** June 2, 2025.
- Attendance for TK students turning five years old **after** the TK eligibility cut-off date only generates ADA for funding **after** they turn five.
- **Early Enrollment Children:** With the Budget Act of 2024, the term early enrollment children was introduced, which is defined as a child whose 4th birthday will be between June 3 and September 1, inclusive, preceding the school year during which they are enrolled in a transitional kindergarten classroom. These early-enrollment children may be enrolled in TK only if all the following criteria are met:
 - Must concurrently offer enrollment in California State Preschool Program if the LEA operates CSPP
 - 10:1 ratio if the TK includes an early enrollment child
 - Prioritize the additional ECE qualifications to the extent possible
 - TK class enrollment with an early enrollment must not exceed 20 students

Basic Aid/ Excess Tax School Districts

- *Minimum State Aid* ~ Under LCFF, basic aid districts will receive minimum state aid (hold harmless funding) of no less than the amount received in 2012-13, representing their categorical allocation net of 8.92% fair share reduction.

- Basic Aid/Excess Tax School Districts are subject to the Local Control and Accountability Plan (LCAP) and Supplemental and Concentration Grant regulations under LCFF.

✚ **RDA Residual (8047 – RDAX) tax revenues** ~ Basic Aid/Excess Tax school districts should budget no more than 50% of their prior *full-year* RDA Residual tax revenues or what has been received this fiscal year to date, whichever is greater.

✚ **RDA asset liquidation (8047-LQID) tax revenues** ~ Basic Aid/Excess Tax school districts should only budget these tax revenues upon receipt.

✚ **District of Choice (DOC) funding**: This funding extends to July 1, 2028, and is included in the audit guide. Remember to follow all the guidelines in Ed Code 48301 through 48317.

✚ **Education Protection Account (EPA) funding** ~ All districts are guaranteed a minimum of \$200 per ADA of the Education Protection Account (EPA) funding. The minimum guarantee of \$200 per ADA from the Education Protection Account (EPA) depends on basic aid status, and districts that transition out of basic aid will lose additional EPA revenue for every state dollar they receive as a state-funded LCFF district.

✚ **Basic Aid Supplemental Funding (BAS)**

For districts that sponsor charter schools and receive BAS funding, please remember that this funding has been capped at the sponsoring district's in-lieu of property tax transfer amount related to out-of-district charter school students. In addition, the fluctuation in funding from one year to the next can be significant due to the funding status of the district of residence (LCFF vs. Basic Aid), the number of non-resident charter school students, and other factors. Each district is uniquely sensitive to possible changes to its BAS funding. Due to the volatility in property taxes for school districts and continued debate over this funding, the county recommends that basic aid supplemental funding only be used for one-time purposes.

✚ **LCAP Public Hearing reminder**

The **LCAP public hearing** must be on the same day as the budget public hearing and requires the agenda to be posted at least 72 hours prior to the public hearing. The public meeting for LCAP and budget adoption may be no sooner than the following day. LCAPs must be adopted by June 30, before the fiscal year for which they are created.

Please remember that the local indicator results must be reported to your local governing board/body on or before July 1, 2025, at the same meeting at which the LCAP is adopted.

✚ **One-Time Funding**

- Remember that stimulus and one-time funding are one-time and should not be budgeted in the subsequent years of the MYP.
- Plan expenditures according to spending deadlines and appropriately incorporate them into cash flow and MYP.

- Utilize the reporting cycle information to update and keep the budget accurate.

Reminder of Spending Deadlines:

<u>One-Time Funding*</u>	Resource Number	Spending deadline
A-G Completion Improvement Grant Program	7412,7413	June 30, 2026
Educator Effectiveness Block Grant	6266	June 30, 2026
Learning Recovery Block Grant	7435	June 30, 2028
Literacy Coaches and Reading Specialists Grant Program	6211	2022-23's allocation June 30, 2027
		2023-24's allocation June 30, 2028
Art, Music, Instructional Material, Discretionary Block Grant	6762	June 30, 2026
Expanded Learning Opportunities Program FY 2023-24	2600	June 30, 2025
Universal Prekindergarten Planning & Implementation Grant	6053	June 30, 2026

- *Not inclusive list

Please get in touch with Sarah Lampenfeld or your SCOE Fiscal Advisor if you have questions or need assistance/advice. We are here to assist LEAs in any way we can.

Proportionate Share Calculations for Total CalSTRS and On-Behalf Contributions

Employer Reporting Number	Employer Name	2023-24 CalSTRS Calculated Employer Contribution	2023-24 Employer Proportionate Share of Total CalSTRS– Calculated Employer Contribution	2023-24 Employer Proportionate Share of State on-Behalf Contribution	2024-25 On-Behalf Contribution to Book	2025-26 On-Behalf Amount to Budget
49001	Alexander Valley Union Elementary	207,164	0.002%	0.0024090%	\$ 102,749	\$108,137
49002	Sebastopol Independent Charter	301,354	0.002%	0.0035040%	\$ 149,453	\$157,304
49005	Bellevue Union Elementary	2,145,083	0.017%	0.0249410%	\$ 1,063,789	\$1,119,711
49006	Bennett Valley Union Elementary	1,014,741	0.008%	0.0117990%	\$ 503,253	\$529,684
49007	Kid Street Learning Center Charter	135,201	0.001%	0.0015720%	\$ 67,049	\$70,574
49011	Cinnabar Elementary	215,677	0.002%	0.0025080%	\$ 106,972	\$112,581
49012	Live Oak Charter	198,308	0.002%	0.0023060%	\$ 98,356	\$103,515
49015	Dunham Elementary	159,595	0.001%	0.0018560%	\$ 79,163	\$83,307
49017	Forestville Union Elementary	376,829	0.003%	0.0043810%	\$ 186,859	\$196,701
49018	Fort Ross Elementary	52,886	0.000%	0.0006150%	\$ 26,231	\$27,606
49020	Gravenstein Union Elementary	1,055,812	0.008%	0.0122760%	\$ 523,599	\$551,123
49021	Sunridge Charter	217,909	0.002%	0.0025340%	\$ 108,081	\$113,746
49022	Guerneville Elementary	265,224	0.002%	0.0030840%	\$ 131,539	\$138,444
49023	Pathways Charter	338,391	0.003%	0.0039350%	\$ 167,836	\$176,637
49024	Harmony Union Elementary	418,722	0.003%	0.0048690%	\$ 207,674	\$218,569
49026	Horicon Elementary	115,686	0.001%	0.0013450%	\$ 57,367	\$60,387
49029	Kenwood Elementary	250,514	0.002%	0.0029130%	\$ 124,246	\$130,766
49031	Liberty Elementary	245,748	0.002%	0.0028570%	\$ 121,857	\$128,278
49032	Woodland Star Charter	141,531	0.001%	0.0016460%	\$ 70,206	\$73,878
49033	California Virtual Academy at Sonoma	634,057	0.005%	0.0073720%	\$ 314,432	\$330,971
49034	Mark West Union Elementary	1,903,410	0.015%	0.0221310%	\$ 943,936	\$993,560
49035	Monte Rio Union Elementary	131,207	0.001%	0.0015260%	\$ 65,087	\$68,489
49036	Montgomery Elementary	26,177	0.000%	0.0003040%	\$ 12,966	\$13,650
49038	Oak Grove Union Elementary	883,066	0.007%	0.0102680%	\$ 437,953	\$460,951
49039	Old Adobe Union Elementary	2,282,599	0.018%	0.0265400%	\$ 1,131,990	\$1,191,493
49040	River Montessori Charter	158,144	0.001%	0.0018390%	\$ 78,437	\$82,550
49041	Pivot Charter School North Bay	492,366	0.004%	0.0057250%	\$ 244,184	\$257,010
49043	Piner-Olivet Union Elementary	1,453,062	0.012%	0.0168950%	\$ 720,609	\$758,483
49046	Kashia Elementary	17,292	0.000%	0.0002010%	\$ 8,573	\$9,026
49047	Rincon Valley Union Elementary	4,745,265	0.038%	0.0551740%	\$ 2,353,293	\$2,476,979
49048	Roseland Elementary	3,883,577	0.031%	0.0451550%	\$ 1,925,961	\$2,027,187
49051	Sebastopol Union Elementary	596,603	0.005%	0.0069370%	\$ 295,878	\$311,421
49052	Credo High	567,694	0.005%	0.0066010%	\$ 281,547	\$296,330
49053	Twin Hills Union Elementary	942,599	0.008%	0.0109600%	\$ 467,468	\$492,027
49054	Two Rock Union School District	124,498	0.001%	0.0014480%	\$ 61,760	\$64,987
49060	Waugh Elementary	866,151	0.007%	0.0100710%	\$ 429,550	\$452,122
49061	West Side Union Elementary	160,751	0.001%	0.0018690%	\$ 79,717	\$83,910
49062	Wilmar Union Elementary	253,955	0.002%	0.0029530%	\$ 125,952	\$132,562
49063	Windsor Unified School District	5,480,166	0.044%	0.0637190%	\$ 2,717,756	\$2,860,589
49064	Wright Elementary	1,448,689	0.012%	0.0168440%	\$ 718,434	\$756,200
49065	Village Charter	45,667	0.000%	0.0005310%	\$ 22,648	\$23,838
49069	California Pacific Charter School-Sonoma	188,978	0.002%	0.0021970%	\$ 93,707	\$98,645
49070	Sonoma Charter	139,084	0.001%	0.0016170%	\$ 68,969	\$72,600
49071	West Sonoma County Union High	2,034,667	0.016%	0.0236570%	\$ 1,009,023	\$1,062,075
49081	Cloverdale Unified School District	1,670,073	0.013%	0.0194180%	\$ 828,221	\$871,761
49082	Cotati-Rohnert Park Unified School District	6,339,423	0.051%	0.0737090%	\$ 3,143,852	\$3,309,112
49084	Geyserville Unified School District	355,362	0.003%	0.0041320%	\$ 176,239	\$185,495
49085	Petaluma City Schools District	\$9,839,232	0.078%	0.1144020%	\$ 4,879,498	\$5,135,976
49086	Santa Rosa City Schools District	19,708,893	0.157%	0.2291580%	\$ 9,774,096	\$10,287,836
49087	Healdsburg Unified School District	2,030,496	0.016%	0.0236090%	\$ 1,006,976	\$1,059,898
49088	Sonoma Valley Unified School District	4,520,155	0.036%	0.0525560%	\$ 2,241,630	\$2,359,474
49091	Sonoma County Junior College District	9,827,935	0.078%	0.1142710%	\$ 4,873,911	\$5,130,079
49097	Sonoma County Office of Education	3,622,903	0.029%	0.0421240%	\$ 1,796,682	\$1,891,117

Total	Total CalSTRS-calculated employer contributions	\$8,600,576,193	68.549%
24-25	Total State Contributions for 24-25	\$4,265,221,216	31.451%
23-24	State of California contributions (nonemployer contributing entity)	\$3,945,973,951	
	2024-25 STRS Rate	19.10%	

SSC School District and Charter School Financial Projection Dartboard 2025-26 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2025-26 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2024-25 ¹	2025-26 ²	2026-27	2027-28	2028-29
Department of Finance Statutory COLA	1.07%	2.30%	3.02%	3.42%	3.31%

LCFF GRADE SPAN FACTORS FOR 2025-26				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Statutory COLA of 2.30%	\$231	\$234	\$241	\$279
2025-26 Base Grants	\$10,256	\$10,411	\$10,719	\$12,423
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,067	—	—	\$323
2025-26 Adjusted Base Grants ³	\$11,323	\$10,411	\$10,719	\$12,746
Transitional Kindergarten (TK) Add-On ⁴	\$5,545	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2024-25	2025-26	2026-27	2027-28	2028-29
California CPI		3.07%	3.42%	2.98%	2.77%	2.90%
California Lottery	Unrestricted per ADA	\$191	\$191	\$191	\$191	\$191
	Restricted per ADA	\$82	\$82	\$82	\$82	\$82
Mandate Block Grant (District)	Grades K-8 per ADA	\$38.21	\$39.09	\$40.27	\$41.65	\$43.03
	Grades 9-12 per ADA	\$73.62	\$75.31	\$77.58	\$80.23	\$82.89
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$20.06	\$20.52	\$21.14	\$21.86	\$22.58
	Grades 9-12 per ADA	\$55.76	\$57.04	\$58.76	\$60.77	\$62.78
Interest Rate for Ten-Year Treasuries		4.23%	4.56%	4.58%	4.50%	4.40%
CalSTRS Employer Rate ⁵		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		27.05%	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance Rate ⁶		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷		\$16.50	\$16.90	\$17.40	\$17.80	\$18.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2025-26	
Reserve Requirement	District ADA Range
The greater of 5% or \$88,000	0 to 300
The greater of 4% or \$88,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.

²Applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. California State Preschool Program is proposed to be excluded in 2025-26.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁴Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁶Unemployment insurance rate in 2025-26 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁷Minimum wage rates are effective January 1 of the respective year.



The Common Message

2025-26 May Revision

BASIC

Business and Administration
Services Committee

Writers and Contributors

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Sources

Association of California School Administrators
Ball/Frost Group, LLC
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
National Forest Counties and Schools Coalition
School Services of California
Small School Districts' Association
Statewide Local Educational Consortium Co-Chairs
WestEd

Background

Since May 2008, county office of education (COE) chief business officials (CBOs) have collaborated to develop common messages to guide districts in crafting assumptions for their budget and interim reports. The Business and Administration Services Committee (BASC) supports this endeavor by providing COE CBOs with a uniform common message based on assumptions used by the California Department of Finance (DOF).

The Business Administration Services Committee (BASC) would like to thank the California Department of Finance (DOF), State Board of Education (SBE), California Department of Education (CDE), Fiscal Crisis and Management Assistance Team (FCMAT), and our colleagues listed in the [“Sources”](#) section of this message for providing BASC and our local educational agencies (LEAs) with the most up-to-date information at the time of writing.

The BASC Common Message is intended to provide guidance and recommendations to COEs, which then tailor this guidance to the unique circumstances of the local educational agencies (LEAs) in their respective counties. Even within a single county, the guidance may vary considerably based on each district’s educational, fiscal and operational characteristics. Consequently, districts and other entities seeking to understand the guidance applicable to a specific LEA should refer to the information released by the COE in the county where that LEA is located.

Key Guidance Based on Governor’s May Revision

On May 14, 2025, Governor Gavin Newsom released the May Revision for the proposed 2025-26 State Budget. At May Revision the budget includes an increase of approximately \$2.9 billion in Proposition 98 guarantee funding over the three-year period relative to the 2024 Budget Act and a decrease of approximately \$4.6 billion from the Governor’s Budget in January. The revision proposes to appropriate only \$117.6 billion for education programs in 2024-25, instead of the current calculated Proposition 98 level of \$118.9 billion. The difference between the appropriated and the calculated levels is less than at Governor’s Budget, \$1.3 billion instead of \$1.6 billion. This is intended to mitigate the risk of appropriating more resources than are ultimately available when the final calculation for 2024-25 is made during the 2025-26 fiscal year. The 2025-26 budget includes \$114.6 billion in Proposition 98 funding for all TK-12 programs for continued fiscal stability to meet the obligations to TK-12 education.

The major TK-12 funding provisions in the 2025-26 May Revision are as follows:

- Adjusts the 2024-25 mandatory Proposition 98 Rainy Day fund deposit of \$1.2 billion down to \$540 million due to adjustment of capital gains revenues for the year. Additionally, a decrease in Proposition 98 guarantee triggers a mandatory withdrawal of \$540 million in 2025-26 exhausting the remaining fund balance of the reserve account.

- Funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), LCFF Equity Multiplier and several other categorical programs outside the LCFF are reduced to 2.30% from 2.43% at Governor’s Budget. Specified categorical programs receiving COLA include Special Education, Child Nutrition, Youth in Foster Care, Mandated Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. May Revise includes suspension of State Preschool Program COLA for 2025-26.
- May Revise proposes deferring \$1.8 billion in LCFF funding from June 2026 to July 2026. Prior deferrals of \$246.6 million for TK-12 education from 2023-24 and 2024-25 are fully repaid in the three-year budget window.
- Provides a total of \$2.1 billion in ongoing funding (inclusive of all prior years’ investments) to support the full implementation of universal transitional kindergarten (TK) so that all children who turn four years old by September 1 of the school year can enroll in TK. This is a slight decrease from the Governor’s Budget estimate of \$2.4 billion. The budget also provides an accumulated amount of \$1.2 billion in on-going funding to support lowering the average student-to-adult ratio from 12-to-1 to 10-to-1 in every TK class. This is also lower than the \$1.5 billion included in the Governor’s Budget for this purpose.
- Increases the proposed adjustment for the Expanded Learning Opportunities Program from \$4.435 billion to \$4.515 billion in total ongoing funds for full implementation of the program increasing the number of LEAs that offer universal access to students from those with an unduplicated pupil percentage of at least 75% to those with an unduplicated pupil percentage of at least 55%. This funding also includes ongoing support to LEAs with less than 55% unduplicated pupils to provide access to all unduplicated pupils. Trailer bill also provides for a one-year grace period in transitioning from Tier II to Tier I. Additionally, the May Revise includes an additional \$10 million to increase the minimum grant amount from \$50,000 to \$100,000 per LEA.
- The May Revise includes \$200 million in one-time Proposition 98 funds to support evidence-based professional learning for elementary school educators aligned with the English Language Arts/English Language Development Framework, and \$10 million in one-time Proposition 98 funding for the Sacramento County Office of Education to partner with the UCSF Dyslexia Center to support the Multitudes screener. These funds are in addition to the following investments included at the Governor’s Budget to support literacy instruction: \$500 million in one-time funds for TK-12 literacy and mathematics coaches, \$40 million in one-time funds for purchase of screening materials and training for educators to administer literacy screening, \$25 million to spend by 2029-30 to launch Literacy and Mathematics Networks within the Statewide System of Support, and \$300,000 in one-time non-Proposition 98 in 2024-25 for the Instructional Quality Commission to develop a curriculum guide and resources for teaching personal finance per Assembly Bill (AB) 2927.

- May Revise builds on the funding for teacher preparation and professional development proposed in January to:
 - Repurpose \$150 million in one-time funding for the Teacher Recruitment Incentive Grant to \$100 million in one-time Proposition 98 funding for stipends of \$10,000 for at least 500 hours of student teaching on a first-come, first-served basis. The remaining \$50 million is part of the Proposition 98 budget solution.
 - Extending by one year the deadlines for clear credential candidates who received a related waiver during the COVID-19 Pandemic to complete an induction program or two years of service, and for teacher candidates who received a related waiver during the COVID-19 Pandemic to pass the Reading Instruction Competence Assessment.
 - Allow (1) credential candidates who completed preparation programs that were aligned to the Reading Instruction Competence Assessment to take that assessment on or before October 31, 2025; and (2) the Commission on Teacher Credentialing to adopt and administer an off-the-shelf reading instruction competence assessment that meets the requirements outlined in statute for candidates who have yet to pass a reading assessment and cannot take the state's literacy performance assessment.
- Reduces the investment in the Student Support and Professional Development Discretionary Block Grant from \$1.8 billion to \$1.7 billion. The block grant maintains the flexibility to use the funding for discretionary purposes and to fund statewide priorities including: (1) professional development for teachers on the ELA/ELD framework; (2) professional development for teachers on the mathematics framework; (3) teacher recruitment and retention strategies; and (4) career pathways and dual enrollment. Proposed funds will be disbursed based on average daily attendance (ADA) and will be available through June 30, 2029. Final expenditures must be reported to the CDE by September 30, 2029.
- The May Revise does not include any changes to Governor's Budget proposal to restore \$378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through 2027-28.
- May Revise proposed \$90.7 million in additional ongoing funding to fully fund the universal meals program in 2025-26 and provides \$21.9 million in additional ongoing Proposition 98 funds for the Summer Electronic Benefits Transfer (SUN Bucks) program, which provides nutrition funding to eligible students during the summer months.
- May Revise includes \$15 million in one-time Proposition 98 General Fund for Secondary School Redesign Pilot Program for a COE to administer a pilot program to redesign middle and high schools to better serve the needs of all students and increase student outcomes, and to manage a network of grantees to support peer learning and documentation of practices.
- Includes \$2 million in ongoing Proposition 98 General Fund to support Regional English Learner lead agencies that help schools provide focused support to English learners.

- One-time property tax backfills of \$1.2 million in 2024-25 and \$8.5 million in 2025-26 for impacted basic aid school districts due to the recent wildfires in Southern California.
- A one-time \$500,000 in Proposition 98 General Fund to support the California Association of Student Councils.
- To address the projected budget shortfall, the May Revision includes a reduction of \$177.5 million in remaining, unused General Fund from a \$2 billion one-time allocation provided to the Office of Public School Construction in the 2023 Budget Act for TK-12 school facilities. These funds were made available on an as-needed basis for fire-impacted LEAs through August 2025; however, impacted schools have indicated that they do not plan to apply for the funds by this date. Proposition 2 facilities funds will be available as needed for fire-impacted LEAs moving forward.

Although the May Revision fully funds the COLA and avoids cuts to ongoing education programs, it only does so by deferring \$1.8 billion in LCFF payments from June to July of 2026. The financial impact of devastating wildfires in Southern California and federal policy and funding changes being pursued by the new federal administration bring a risk of additional state budget shortfalls in future years.

The federal administration's tariff policies and potential federal funding reductions and layoffs could negatively affect the state's economy, reduce state revenues and increase state costs. The May Revision assumes a "growth recession," a period of below-trend growth and rising unemployment, but it does not reflect a traditional economic recession. Given the inconsistent federal tariff policy, stock market volatility, heightened uncertainty among both businesses and consumers, and higher inflation expectations, the relative probability of a recession is higher than in a typical period of normal growth and stability. In a mild recession state revenues could be around \$14 billion lower than the May Revision forecast.

Furthermore, the federal administration and Congress are considering significant cuts to education programs and to other programs, such as Medicaid, which would have a direct effect on LEA budgets but could potentially have a much larger indirect effect to the extent they force the state to redirect funding from schools to mitigate the impact of federal funding cuts. Projected declines in state revenue combined with growth in Medi-Cal costs have created a state budget deficit that is projected to grow significantly in the future. Federal funding reductions, especially to Medicaid, will significantly increase the state's budget deficit and may require the state to suspend Proposition 98 and reduce education funding.

Many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.

In addition, districts' fund balances have dwindled due to spending down of prior years' one-time revenues. The decision about how much of a general fund unrestricted fund balance is prudent to maintain will depend on each LEA's unique circumstances. For example, LEAs may be vulnerable to natural disasters or dependent on slow-growing local revenue sources and so

may need to maintain a higher level in the unrestricted fund balance. The June to July funding deferral proposed in the May Revision along with cuts to federal grant funding and the state's uncertain revenue projections, add pressure locally to maintain reserves above minimum required amounts. For example, the Government Finance Officers Association (GFOA) recommends reserving an amount equal to not less than two months of general fund operating expenditures, or 17% of general fund expenditures and other financing uses.

Given the risks associated with the state budget, LEAs should exercise caution before making any long-term commitments and LEAs should consider increasing reserves so that they can manage the deferral and absorb potential state and federal funding reductions.

Planning Factors for 2025-26 and Multiyear Projections

Key planning factors for LEAs to include in their 2025-26 adopted budgets and multiyear projections (MYPs) based on the latest information available at the time of writing.

Planning Factor	2025-26	2026-27	2027-28
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF) COLA	2.30%	3.02%	3.42%
Special Education COLA	2.30%	3.02%	3.42%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.81%	26.90%	27.80%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$191.00	\$191.00	\$191.00
Proposition 20 per ADA	\$82.00	\$82.00	\$82.00
Minimum Wage	\$16.90 ¹	\$17.40 ²	\$17.80 ³

Universal TK/ADA LCFF add-on	\$3,148.00 ⁴	\$3,243.00 ⁴	\$3,354.00 ⁴
Mandate Block Grant			
School Districts			
Grades K-8 per ADA	\$39.09	\$40.27	\$41.65
Grades 9-12 per ADA	\$75.31	\$77.58	\$80.23
Charter Schools			
Grades K-8 per ADA	\$20.52	\$21.14	\$21.86
Grades 9-12 per ADA	\$57.04	\$58.76	\$60.77

¹Effective January 1, 2026, ²Effective January 1, 2027, ³Effective January 1, 2028.

⁴The rates do not reflect the May Revise proposal to increase the rate to \$5,545 in 2025-26, \$5,712 in 2026-27, and \$5,907 in 2027-28.

Deficit Spending

Although districts experienced higher fund balances as a result of unprecedented pandemic one-time funding from federal and state sources, many are returning to ongoing support levels that are much more constrained. Taking proactive steps to reduce spending early helps safeguard reserve levels, preventing their depletion, and minimizes the need for deeper reductions in the future. Assumptions in multiyear projections should be well documented, with full-time equivalent positions aligned with criteria and standards.

For any significant reductions deferred to the 2026-27 or 2027-28 fiscal year(s), it is crucial to explicitly identify these adjustments and ensure that the governing board acknowledges the stabilization measures required based on current financial conditions. Below is a sample fiscal solvency statement that can serve as a stand-alone resolution or be included in the budget approval:

Sample Fiscal Solvency Statement

In preparing the 2025-26 Adopted Budget, the board acknowledges its fiduciary responsibility to maintain fiscal solvency for the current year and two subsequent fiscal years.

The district's budget stabilization plan includes position reductions, non-personnel cost reductions, and established timelines for ongoing budget planning and actions. These plans are based on the current state budget, anticipated revenue losses due to declining student enrollment, and rising ongoing costs. Under these assumptions, the board projects the need for \$XX million in budget reductions in 2026-27 and an additional \$XX million in reductions in 2027-28 to maintain fiscal solvency.

As districts potentially face declining fund balances, exercising caution when allocating funds for negotiated salary compensation is imperative. Revenue gains from COLA may be offset by declining enrollment and rising costs, including retirement contributions and health benefits. Each district's capacity to sustain compensation increases will vary based on its unique financial circumstances. Thoughtful planning and conservative financial management are critical to ensuring long-term stability.

Federal Funding Uncertainties

Federal funding is an area about which there may be some of the greatest uncertainties regarding ongoing revenues. While federal sources make up approximately 10% of an average LEA's the budget, the complexities of layoff provisions and the timing of possible reductions makes the unknowns even harder to predict; therefore, it is imperative to plan for multiple scenarios.

It is anticipated that some of the federal programs identified for cuts would impact funding in 2026-27 for LEAs. However, nothing is certain, and these times are unprecedented. There is potential for some reductions in 2025-26.

Districts are reminded that potential reductions in federally-funded programs are on top of other pressures on their budgets – declining enrollment, increased costs, one-time funds expiring, and so on. We must also recognize that the May Revise points out that the state budget is now facing a larger deficit than previously projected. Solutions have been proposed to avoid cuts in funding for 2025-26; however, with the uncertain economic forecast, we cannot assume the 2026-27 fiscal year will maintain the same funding levels, including a funded COLA.

Districts should prepare now for multiple uncertain funding streams and ensure that elements of the known details are handled with fidelity, such as:

- Decreases in expenses commensurate with declines in enrollment.
- Reduced expenses equivalent to the amount of the one-time programs no longer funded.
- Sufficient reserves to sustain expenses when funding is unexpectedly reduced mid-year pursuant to the recent federal letters.

Cash Flow

The May Revise proposes to pay off the cash deferral that is in effect for 2024-25. The 2025-26 proposed state budget has a projected deficit and one of the solutions to avoid a reduction in revenue to LEAs is a new cash deferral of \$1.8 billion from June 2026 to July 2026.

The accuracy of cash flow projections will be of utmost importance leading into 2025-26 given the amount of uncertainty in overall funding. If a district discovers projected low cash balances for any month, it is better to seek advice well in advance about whether a Tax and Revenue Anticipation Note (TRAN) or internal borrowing is necessary, so that the district can join a TRAN pool.

Reserves/Reserve Cap

Given the ongoing uncertainty regarding the federal budget, including potential reductions in education-related funding, it is essential to approach fiscal planning with increased caution. Current federal budget discussions indicate possible impacts on state and local educational agencies. Maintaining strong reserves is essential to mitigate potential impacts, safeguard districts' financial stability, and ensure the continuity of essential programs and services.

The Governor's May Revision for 2025–26 reflects a more constrained fiscal outlook, projecting a \$12 billion general fund deficit and proposing a range of budget solutions, including spending reductions and funding shifts. As part of this plan, the state will draw down the Public School System Stabilization Account (PSSSA), reducing its balance to zero.

As a result of this withdrawal, the local reserve cap is not expected to be triggered in either the 2025–26 or 2026–27 fiscal years. Under current law, districts subject to the 10% cap on reserves would apply in fiscal years immediately following those in which the PSSSA balance equals or exceeds 3% of the total TK–12 share of the Proposition 98 guarantee.

With continued uncertainty at both the federal and state levels, careful reserve management is more important than ever. Maintaining reserves that are strategically organized and clearly documented will help ensure districts' long-term fiscal stability.

Attendance Recovery

Considering the state's current budget challenges and projections, districts should take advantage of all opportunities to provide students with additional learning opportunities while recovering student average daily attendance (ADA). Beginning July 1, 2025, school districts and classroom-based charter schools can provide classroom-based students with attendance recovery opportunities to make up lost instructional time, offset student absences, and mitigate learning loss, thus also mitigating the fiscal impacts of absences.

Students may only be credited up to the lesser of: 1) 10 days attendance, or, 2) the number of their absences in that school year. Recovery time must be taught by certificated teachers of the LEA. Participation is not mandatory and shall be at the election of the student, parent, or guardian.

Expanded Learning Opportunity Program (ELOP) funds may be used to fund attendance recovery programs in conjunction with, and on the same site(s) as, the LEA's ELOP program activities.

Detailed instructions and answers to common questions can be found on the CDE's [Attendance Recovery webpage](#). You can also review a presentation from the CDE's School Fiscal Services Division at <https://www.cde.ca.gov/fg/it/documents/aaitwebinar24.pdf>.

Instructional Continuity

Instructional Continuity provisions focus on facilitating continuity of learning during emergencies that disrupt regular classroom instruction.

As of July 1, 2025, LEAs must include an instructional continuity plan in their comprehensive school safety plan. Plans must include procedures for student engagement within five (5) days of an emergency and hybrid or remote learning opportunities within ten (10) instructional days.

Instructional Continuity also encourages LEAs to plan to meet the instructional standards that are equivalent to independent study programs.

Form J-13A submittals for events occurring in fiscal year 2026-27 and beyond will require, LEAs to certify that they have a comprehensive school safety plan that includes an instructional continuity plan that complies with the aforementioned engagement and instructional offering requirements. If the LEA did not offer engagement and instruction during an emergency, it must, as part of the J-13A submittal, describe the circumstances that prevented it from doing so and explain what engagement and instruction, if any, it did provide.

Detailed instructions and answers to common questions can be found on the CDE's [Instructional Continuity webpage](https://www.cde.ca.gov/re/di/or/documents/icpwebinarpresentation.pdf). You can also review a presentation from the CDE at <https://www.cde.ca.gov/re/di/or/documents/icpwebinarpresentation.pdf>.

Transitional Kindergarten

The 2025-26 K-12 Trailer Bill includes intent language that LEAs provide language development support to multilingual learners in TK, and that local educational agencies, teachers and staff assigned to TK classrooms provide parents and guardians of pupils enrolled in TK with information regarding the benefits of multilingualism.

In addition, the Trailer Bill states that commencing with the 2027-28 school year, LEAs serving pupils in TK shall screen those pupils whose primary language is a language other than English. For the 2026-27 school year, LEAs may screen TK pupils. The screening tool will be determined by the state superintendent of public instruction in 2025-26.

Effective July 1, 2025, the adult-to-student ratio will be 1 adult to 10 students. Refer to the CDE's TK FAQ #15 under Transitional Kindergarten Class Size Ratio Information at <https://www.cde.ca.gov/fg/it/tkfiscalfaq.asp#how-can-schools-meet-the-110-adult-to-student-ratio-requirement-upon-full-implementation-of-transitional-kindergarten-tk-in-fiscal-year-fy-2025-26-updated-09-sep-2024>.

There are separate penalties for not meeting the required 1-to-10 adult-to-pupil ratio, for not maintaining an average TK class enrollment of not more than 24 pupils for each school site, and for teachers not meeting the TK credentialing requirements listed below. The 2025-26 K-12 Trailer Bill includes language to change the class size penalty to loss of ADA funding for each student over the 24-pupil limit, which will also provide relief for mid-year TK class size growth.

Credentialed teachers assigned to TK classes (including independent study), must meet one of the following criteria by August 1, 2025:

- Have completed at least 24 units in early childhood education, childhood development, or both.
- Have professional experience in a classroom setting with preschool-age children, as determined and documented by the employing LEA, that is comparable to 24 units of relevant education and meets the criteria established by the LEA's governing board or body.
- Hold a child development teacher permit or an early childhood education specialist credential issued by the California Commission on Teacher Credentialing.

LCAP and the Learning Recovery Emergency Block Grant

The State Board of Education (SBE) adopted revised LCAP instructions at their November 2024 meeting (see <https://www.cde.ca.gov/re/lc/>) to require the inclusion of all LREBG expenditures in the LCAP going forward. The May Revision continues to provide \$378.6 million additional LREBG funding to LEAs in 2025-26. Assuming this proposal is approved, all LEAs that were eligible for the original LREBG funding in 2022-23 will have LREBG expenditures that will need to be included in the LCAP.

For those LEAs that are already planning on carrying over LREBG funds to 2025-26, additional funds allocated through the 2025-26 budget could be incorporated into the 2025-26 budget and LCAP through a midyear update and the Annual Update in 2025-26. For LEAs that were not expecting LREBG funds in 2025-26, options might include:

- Incorporating the new allocation into their 2025-26 LCAP and budget adoption but clearly calling out in writing in the LCAP and budget assumptions that these dollars and actions are dependent on the new LREBG funds being included in the adopted state budget.
- Documenting the needs assessment in the LCAP summary sections but waiting to put the funds into the LCAP and budget. Then the dollars and actions could be added as part of the midyear update and Annual Update if the funds are approved in the state budget.
- Waiting until 2026-27 to incorporate the funds into the budget and LCAP, recognizing that even more LREBG funds may be allocated by the state in subsequent years.

LEAs should consult with their COE for specific guidance.

Summary

This edition of the Common Message gives LEAs data and guidance for fiscal planning and for developing their 2025-26 budget and multiyear projections. The information provided for 2025-26 and beyond includes the latest known proposals and projections to assist with multiyear planning. The state budget continues to face additional risks due to the results of massive

wildfires and federal policy and funding changes, which may impact both revenues and expenditures. LEAs face short-and long-term challenges, including risks to the state revenue forecast, reduced ADA due to declining enrollment and student absence rates, inflationary pressures including pension rate increases, and expired one-time funds. Because each LEA has unique funding and program needs, it remains essential that LEAs continually assess their individual situations, work closely with their respective COEs, and develop comprehensive plans to maintain fiscal solvency while preserving the integrity of their educational programs.

2025-26 Adopted Budget ✧ EXHIBIT B ✧ Assigned/Unassigned Detail



**Twin Hills
School District**

APPLE BLOSSOM | K-5
ORCHARD VIEW | K-12
SUNRIDGE | K-8
TWIN HILLS | 6-8

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2025-26 Adopted Budget Attachment Balances in Excess of Minimum Reserve

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

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 each fiscal year identified in the budget.

2025-26

Apple Blossom/ District/ Twin Hills Charter Middle School D53 Funds 01+03

Combined Assigned and Unassigned/Unappropriated Fund Balances		
Form	SACS Fund 01	25-26 Budget
01	General Fund	\$2,219,740.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$347,675.00
Total Assigned and Unassigned Ending Fund Balances		\$2,567,415.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$473,859.00
Remaining Balance to Substantiate Need		\$2,093,556.00

SACS combines Funds 01 and 03
Objects 9780/9789/9790

Form 01 Unrestricted Fund Balance @ 6/30/24 - \$5,000 revolving cash
Form 17 - include estimated interest (rounded)

Criteria and Standards - Form 01CS Line 10B-4

Criteria and Standards - Form 01CS Line 10B-7

Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	25-26 Budget	Description of Need
01	General Fund (Assigned)	\$1,480,888.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,954,747 - standard 4% \$473,859
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
01	General Fund (Assigned)	\$0.00	Fund Balance support: F03 to maintain 17% reserve net, amount of \$347,205 is included above.
01	General Fund (Assigned)	\$436,303.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$412,682.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	(\$653,992.00)	Assignment adjustment: Negative amount indicates one of the above assignments will be reduced by this amount
01	General Fund (Assigned)	\$0.00	COVID19 Legal for Distance Learning
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$347,675.00	Volatile State revenues/funding for schools, cash to cover deferrals
Total of Substantiated Needs		\$2,093,556.00	
Remaining Unsubstantiated Balance		\$0.00	

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

Please Note: LCAP requires more flexibility, not less. Cap is inconsistent with local control tenants of LCAP.

When selling bonds for construction projects, companies assigning a rating expect a 15% reserve and a stable outlook, for us it would help maintain our AA- rating. This rating results in better interest rates and no insurance.

Please Note: 4% minimum only covers 2 months of payroll, contract requires we pay teachers for full 10 months.

GFOA - Government Finance Officers Association, helps creates accounting standards, GASB - Government Accounting Standards Board

Orchard View Charter, SunRidge Charter, Funds 12-40 on Page 2

2025-26 Adopted Budget ✕ EXHIBIT B ✕ Assigned/Unassigned Detail - Page 2

2025-26

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Note: Charter Schools that show an amount assigned in Fund 01 indicates the Unrestricted Ending Fund Balance amount is used for the reserve.

CHARTER SCHOOLS: Charter Schools are not allowed to have an Unassigned/Unappropriated Amount.

Orchard View Charter D53 Fund 09

Form	Fund	25-26 Budget	Description of Need
D53 09	Orchard View Charter (Assigned)	\$526,884.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	<u>(\$436,303.00)</u>	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	<u><u>\$90,581.00</u></u>	Unrestricted Ending Fund Balance for Reserve (See Note)

SunRidge Charter D21 Fund 09

Form	Fund	25-26 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$685,890.00	Amount required to comply w/BP3100, 17% reserve
09	SunRidge Charter (Assigned)	\$18,000.00	RESIG Deductible - 8th Grade field trip
09	SunRidge Charter (Assigned)	<u>(\$412,682.00)</u>	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	<u><u>\$291,208.00</u></u>	Unrestricted Ending Fund Balance for Reserve (See Note)

Note: Charter Schools that show an amount assigned in Fund 01 indicates the Unrestricted Ending Fund Balance amount is used for the reserve.

Funds 12 through 40

Form	Fund	25-26 Budget	Description of Need
12	After School Program	<u>\$75,137.00</u>	Fee based fund: To be used for and by this program only
Equals =	Total of Assigned Fund Balances in Fund 12	<u><u>\$75,137.00</u></u>	
20	Post Employment Benefits	<u>\$451,629.00</u>	Set aside for unfunded liabilities (CRSP Pensions/Cash Buy-outs)
Equals =	Total of Assigned Fund Balances in Fund 20	<u><u>\$451,629.00</u></u>	
21	Bond Building Fund	<u>\$176,987.00</u>	Measure M Projects only
Equals =	Total of Assigned Fund Balances in Fund 21	<u><u>\$176,987.00</u></u>	
40	Special Reserve for Capital Outlay Projects	<u>\$100,447.00</u>	For large projects or capital equipment purchases
Equals =	Total of Assigned Fund Balances in Fund 40	<u><u>\$100,447.00</u></u>	

2025-26 Adopted Budget ✧ EXHIBIT B ✧ Assigned/Unassigned Detail



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2025-26 Adopted Budget Attachment Balances in Excess of Minimum Reserve

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

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 each fiscal year identified in the budget.

2026-27

Apple Blossom/ District/ Twin Hills Charter Middle School D53 Funds 01+03

Combined Assigned and Unassigned/Unappropriated Fund Balances

Form	SACS Fund 01	2026-27 Budget
01	General Fund	\$1,876,613.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$359,675.00
Total Assigned and Unassigned Ending Fund Balances		\$2,236,288.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$473,896.00
Remaining Balance to Substantiate Need		\$1,762,392.00

SACS combines Funds 01 and 03

Objects 9780/9789/9790

Unrestricted Fund Balance - Revolving Cash

Form 17 - include estimated interest

Criteria and Standards - Form 01CS Line 10B-4

Criteria and Standards - Form 01CS Line 10B-7

Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	2026-27 Budget	Description of Need
01	General Fund (Assigned)	\$1,478,053.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,951,949 - standard 4% \$473,896
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
			Fund Balance support: F03 to maintain 17% reserve net, amount of \$326,490 is included above
01	General Fund (Assigned)	\$0.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$363,995.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$387,763.00	Assignment adjustment: Negative amount indicates one of the above assignments will be reduced by this amount
01	General Fund (Assigned)	(\$897,094.00)	COVID19 Legal for Distance Learning / No expense reductions
01	General Fund (Assigned)	\$0.00	Volatile State revenues/funding for schools
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$359,675.00	
Total of Substantiated Needs		\$1,762,392.00	
Remaining Unsubstantiated Balance		\$0.00	Note: General Fund unable to support full 17% for charters (\$426,081)

CHARTER SCHOOLS: Charter Schools are not allowed to have an Unassigned/Unappropriated Amount.

Orchard View Charter D53 Fund 09

Form	Fund	2026-27 Budget
D53 09	Orchard View Charter (Assigned)	\$520,228.00
09	Orchard View Charter (Assigned)	(\$363,995.00)
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$156,233.00

Description of Need

Amount required to comply w/BP3100, 17% reserve

Required amount not available, SEE amount Assigned in Fund 01

Unrestricted Ending Fund Balance for Reserve (See Note)

SunRidge Charter D21 Fund 09

Form	Fund	2026-27 Budget
D21 09	SunRidge Charter (Assigned)	\$685,120.00
09	SunRidge Charter (Assigned)	\$18,000.00
09	SunRidge Charter (Assigned)	(\$387,763.00)
Equals =	Total of Assigned Fund Balances in D21	\$315,357.00

Description of Need

Amount required to comply w/BP3100, 17% reserve

RESIG Deductible - 8th Grade field trip

Required amount not available, SEE amount Assigned in Fund 01

Unrestricted Ending Fund Balance for Reserve (See Note)

Note: Charter Schools that show an amount assigned in Fund 01 indicates the Unrestricted Ending Fund Balance amount is used for the reserve.

Please see page 1 of this Exhibit for important information.

2025-26 Adopted Budget ✧ EXHIBIT B ✧ Assigned/Unassigned Detail



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2025-26 Adopted Budget Attachment Balances in Excess of Minimum Reserve

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

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 each fiscal year identified in the budget.

2027-28

Apple Blossom/ District/ Twin Hills Charter Middle School D53 Funds 01+03

Combined Assigned and Unassigned/Unappropriated Fund Balances

Form	SACS Fund 01	2027-28 Budget
01	General Fund	\$1,563,651.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$371,675.00
Total Assigned and Unassigned Ending Fund Balances		\$1,935,326.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$483,408.00
Remaining Balance to Substantiate Need		\$1,451,918.00

SACS combines Funds 01 and 03

Objects 9780/9789/9790

Unrestricted Fund Balance - Revolving Cash

Form 17 - include estimated interest

Criteria and Standards - Form 01CS Line 10B-4

Criteria and Standards - Form 01CS Line 10B-7

Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	2027-28 Budget	Description of Need
01	General Fund (Assigned)	\$1,505,865.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
		\$0.00	\$1,989,273- standard 4% \$483,408
01	General Fund (Assigned)	\$40,000.00	Amount below 17% reserve
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
01	General Fund (Assigned)	\$0.00	Fund Balance support: F03 to maintain 17% reserve net, amount of \$290,809 is included above
01	General Fund (Assigned)	\$263,228.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$347,210.00	Fund Balance support: D21 (SR) to maintain 17% reserve
			Assignment adjustment: Negative amount indicates that some of the above
01	General Fund (Assigned)	(\$1,106,060.00)	** assignments will be reduced by this amount
01	General Fund (Assigned)	\$0.00	COVID19 Legal for Distance Learning / No expense reductions
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$371,675.00	Volatile State revenues/funding for schools, cash to cover deferrals
Total of Substantiated Needs		\$1,451,918.00	

Remaining Unsubstantiated Balance

\$0.00

Note: General Fund unable to support full 17% for charters (\$164,079)

CHARTER SCHOOLS: Charter Schools are not allowed to have an Unassigned/Unappropriated Amount.

Orchard View Charter D53 Fund 09

Form	Fund	2027-28 Budget
D53 09	Orchard View Charter (Assigned)	\$528,736.00
09	Orchard View Charter (Assigned)	(\$263,228.00)
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$265,508.00

Description of Need

Amount required to comply w/BP3100, 17% reserve

Required amount not available, SEE amount Assigned in Fund 01

Unrestricted Ending Fund Balance for Reserve (see Note)

SunRidge Charter D21 Fund 09

Form	Fund	2027-28 Budget
D21 09	SunRidge Charter (Assigned)	\$700,320.00
09	SunRidge Charter (Assigned)	\$18,000.00
		(\$347,210.00)
Equals =	Total of Assigned Fund Balances in D21	\$371,110.00

Description of Need

Amount required to comply w/BP3100, 17% reserve

RESIG Deductible - 8th Grade field trip

Required amount not available, SEE amount Assigned in Fund 01

Unrestricted Ending Fund Balance for Reserve (see Note)

Note: Charter Schools that show an amount assigned in Fund 01 indicates the Unrestricted Ending Fund Balance amount is used for the reserve.
Please see page 1 of this Exhibit for important information.



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LCFF Key Words and Phrases

ADA by grade span: Grade spans are TK-3, 4-6, 7-8, 9-12. Funding is different for each grade span.

Annual COLA: Cost of Living Adjustment based on inflation. COLA is added to the Target Entitlement which means schools do not receive the full COLA annually but a percentage based on the gap funding. Now that Gap funding is 100%, the full COLA is added to the Target.

Gap funding: The gap funding percentage was updated in 2018-19 to 100%, this is full funding two years earlier than estimated, Governor Brown's tribute to education as he left office. Schools received Gap funding for the last time in 2018-19 to get them to their Target Entitlement. In previous years this Gap funding would vary dramatically based on a LEA's risk tolerance. The more uncertain a LEA is of the variables used in calculating LCFF, such as the stability of its unduplicated pupil count or grade span ADA estimations, the lower the risk tolerance. LEAs with low risk tolerance, minimal reserves, or significant gap funding amounts (difference between "floor" and "target") would use more conservative gap funding percentages such as those incorporated in School Services of California (SSC) LCFF Simulator. Those LEAs with small gap funding amounts were able to use gap funding percentages up to the Department of Finance (DOF) estimates.

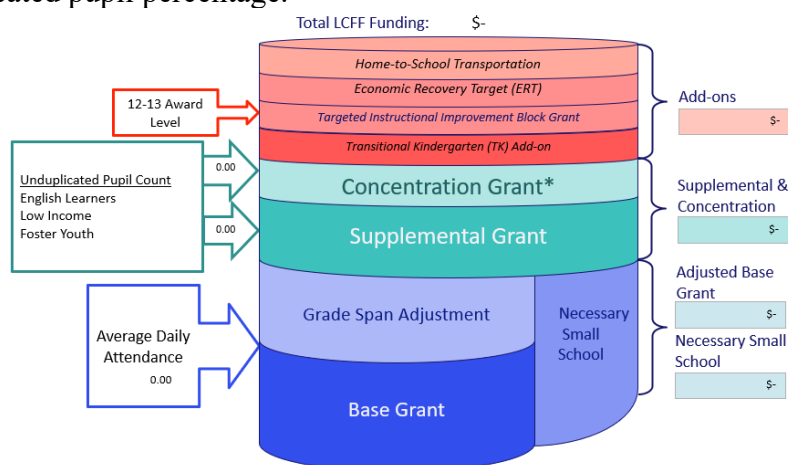
Target Entitlement: Amount at full funding.

Unduplicated pupil count: Number of students receiving free and reduced lunch. Number of students considered English Learners (EL). Number of foster youth. If a student is EL and receives free lunch, they are only counted once.

Grade Span Adjustments: Grade span K-3 and grade span 9-12 receive additional funding and this funding is treated similarly to the COLA as they are added to the Target Entitlement. This replaces class size reduction.

Base Grant: Base funding per grade span based on 12-13 funding plus additional funding each year to bridge the gap between current funding levels and the LCFF Target Entitlement.

Supplemental Grant: Additional funding received based on the unduplicated pupil count. The supplemental grant is equal to 20% of the adjusted grade span base grant multiplied by the unduplicated pupil percentage.



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding



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Fund 14 – Deferred Maintenance

This fund was created by the State to accumulate revenue they gave districts for deferred maintenance projects that were identified on the District's Five Year Deferred Maintenance Plan. Due to the state budget crisis in 2007-08, the state eliminated the local match requirement for a five-year period, 2008-09 through 2012-13. The local match required districts to transfer the same amount of money the state gave the district annually. LCFF now includes an amount for basic deferred maintenance and districts are allowed to transfer this amount to Fund 14 and the board has committed these funds for deferred maintenance. The LCAP includes as a goal: "To create and sustain a safe, supportive, and respectful environment for students, teachers, staff, and parents." This includes maintaining clean and safe buildings and grounds.

Extreme Hardship Grant details:

This district was awarded an Extreme Hardship Grant of over one million dollars in 2007-08. Due to the state budget crisis, the state could not pay this to the district in one lump sum so they split it up and paid the district in 5 equal payments of \$261,346 each, one payment a year for 5 years. These funds were used as received, to maintain our facilities based on a very specific board approved project list. Info by year:

Year 1) Our first payment of \$261,346 was received in June of 2009 and a large portion of this payment was used for the Apple Blossom roofing project which was completed in September, 2009.

Year 2) In December of 2009 we received payment number 2. Projects for that year included replacing the Creekside portables and revamping the upper blacktop area at Apple Blossom by adding parking. Projects also included upgrading the access road for the new parking area, remodeling the district office, and installing a phone system at SunRidge.

Year 3) In January of 2011 we received payment number 3. Projects for this year included an easement road at the bottom field at Apple Blossom, new playground equipment in the upper play area at Apple Blossom, and new blacktop at Twin Hills Charter Middle School. Other projects completed include new flooring for the new MUR at Twin Hills CMS and painting the gym inside and out.

Year 4) In late November of 2011 we received our fourth payment. These funds have been used for the eating area under the solar array at Apple Blossom's upper play area, staff room roof repair, play area striping and equipment installation, and a few other small projects. During the summer of 2013 the Apple Blossom main parking lot was repaired and resurfaced, ramps and sidewalks at Apple Blossom were repaired/replaced, an emergency supply shed was built, and windows in the Twin Hills CMS gym were replaced and motorized.

Year 5) In March of 2013 we received the final payment. These funds were spent for reroofing the back wings, the computer lab, and the staff room at Apple Blossom. Twin Hills CMS had an intercom, bell and clock system installed as well as new flooring in some classrooms.

In 2015-16 we spent the balance of these funds on a new half basketball court at Twin Hills CMS, repairs to fields, new flooring and HVAC repair/replacement. The final year (2012-13) we received funding is the year the state is using to calculate our LCFF Floor for Apple Blossom and the District so it increased the amount of funds we receive permanently. In 2015-16 and 2016-17 we transferred \$150,000 into this fund from Fund 01 and Fund 03 unrestricted. In 2017-18 and 2018-19 we transferred \$100,000 from Fund 01 and in 2019-20 transferred \$150,000 and planned on continuing with this amount but due to COVID19 and declining enrollment issues, we have lowered the transfer to \$50,000. Continuing to keep our campuses safe and maintained properly remains very important to this district.