

**Twin Hills Union School District
Board of Trustees Regular Meeting
December 11, 2025
Agenda**

Location: **Twin Hills Middle School- Library (Rom 10)**
(1685 Watertrough Road, Sebastopol, CA 95472)

Start Time: **3:00pm**

PUBLIC ACCESSIBILITY & PARTICIPATION NOTICE

ADA Compliance: In accordance with Government Code § 54954.2(a) and the Americans with Disabilities Act of 1990 (42 U.S.C. § 12132), the Twin Hills Union School District will, upon request, make this agenda available in appropriate alternative formats for individuals with disabilities. Anyone requiring disability-related modifications or accommodations to participate in the meeting, or an alternative agenda format, should contact Laurie Brown, Administrative Assistant, at the Twin Hills Union School District Office, 700 Watertrough Road, Sebastopol, CA 95472, or by phone at (707) 823-0871.

Hybrid Meeting Participation: In compliance with the Brown Act and AB 2449, the Twin Hills Union School District Board of Trustees provides opportunities for public participation in meetings either in person or virtually via Zoom. The Zoom link and call-in information are provided within this agenda.

Availability of Agenda Materials: All open session documents distributed to the Board of Trustees in connection with this meeting are available for public review at the Twin Hills Union School District Office during regular business hours. The full agenda and supporting materials are also posted online at www.twinhillsusd.org prior to the meeting, in accordance with the Brown Act.

A. FORMAL OPENING

1. Call Session To Order
2. Roll Call
3. Pledge of Allegiance
4. Approval of the Agenda

PUBLIC COMMENT ON CLOSED SESSION ITEMS

Before adjourning to Closed Session, the Board President will call for public comment on any items listed on the Closed Session agenda. Members of the public may address the Board at this time. Comments must be limited to matters within the Board's jurisdiction and specific to the Closed Session topics.

B. RECESS TO CLOSED SESSION

3:00 pm

1. **Conference with Labor Negotiator** [Gov. Code § 54957.6]
Agency Negotiator: Superintendent Dana Pedersen
Employee Organization: Twin Hills Teachers Association
2. **Public Employee Performance Evaluation:** Title: Superintendent [Gov. Code § 54957]

C. RECONVENE TO OPEN SESSION

3:40 pm

1. Report of Action Taken in Closed Session

In accordance with Government Code § 54957.1, the Board President will report any action taken in Closed Session, including the vote or abstention of every member present.

**Twin Hills Union School District
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D. RECOGNITION & REPORTS

1. **Report:** Board of Trustees (Winter luncheon)
2. **Report:** THUSD Superintendent | Dana Pedersen
3. **Celebrating Successes:** Each month the Board of Trustees highlights exceptional programs, individuals, and achievements that reflect the District's collaborative spirit and strengthen connections across the Twin Hills school community.
This month we are proud to honor the amazing service and upcoming retirement of:
Kathy Sill- Apple Blossom Aftercare Director

E. PUBLIC COMMENT OPEN SESSION

The Board of Trustees welcomes public input and values community engagement. Members of the public may address the Board on matters within its jurisdiction. Comments must be respectful and focused on district business. Disruptive, hateful, or unrelated remarks will not be permitted. The Board President may set reasonable time limits to ensure broad participation.

1. **Non-Agenda Items:**
Speakers may address the Board on topics not listed on the agenda. Each speaker is limited to three minutes. In accordance with the Brown Act, the Board may not discuss or act on these items but may ask clarifying questions. Written or recorded comments may be submitted by 5:00 p.m. the day prior to the meeting and will be acknowledged during this time.
2. **Agenda Items:**
Public comment will be invited when each item is addressed. The Board President will recognize speakers following Board discussion and prior to any final action.

F. DISCUSSION and/or POSSIBLE ACTION ITEMS

1. **Action — Ratification of 2025–2026 Amendment to the West Sonoma County Consortium MOU: Contribution Formula** presented by Dana Pedersen | Superintendent (Attachment)
2. **Action — Ratification of Withdrawal Deadline Extension 2025–2026 Consortium MOU Amendment** by Dana Pedersen | Superintendent (Attachment)
3. **Information — Monthly Enrollment Report** (Attachment)
4. **Action — Request Approval of the 1st Interim Report with Positive Certification** – Patty Nosecchi /Business Manager (Attachment)
5. **Discussion — Preparing to proceed with modernization plans for OPSC funds available in 2027** Dana Pedersen | Superintendent (Attachment)
6. **Action — Annual Board Reorganization:** The Board will conduct its annual organizational business as required by Education Code and Board Bylaws. (Attachment)

The Board will:

- a. *Elect the Board President*

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- b. Elect the Board Clerk-The Clerk also serves as Acting President in the President's absence*
- c. Elect the Board Representative to the Sonoma County Committee on School Reorganization*
- d. Confirm the Regular Monthly School Board Meeting Date and Times for 2026 calendar year. (Attachment)*

7. Action – Request Approval of Resolution 2025-604 Regarding Annual Accounting for Development Fees for 2024-25 (Attachment)

G. CONSENT CALENDAR (Attachment)

The consent calendar includes routine items requiring Board approval. Items may be approved with a single motion unless removed by a Board member for separate discussion.

- 1. Donation Report: November 2025
- 2. Payroll and Expenditures: November 2025
- 3. Purchase Order Report: November 2025
- 4. Regular Board Meeting Minutes: November 13, 2025
- 5. Personnel Report: November 2025
- 6. EPIC Special Education Staffing: 2025-2026 Master Agreement for Psychoeducation Services for Apple Blossom, Twin Hills Middle and SunRidge (NTE \$38,000- Restricted Funds)
- 7. Amy Galusha Consultant- supervision/mentoring services for student therapy sessions/ SunRidge Charter- NTE \$5,000 (Resource 9000- Local Carry Over)

H. RECONVENE TO CLOSED SESSION

I. CORRESPONDENCE: N/A

J. RECONVENE TO OPEN SESSION

Report of Action Taken in Closed Session (if applicable):

In accordance with Government Code § 54957.1, the Board President will report any action taken in Closed Session, including the vote or abstention of each member present.

K. FORMAL CLOSING

- 1. Next Regular Board Meeting Anticipated: **January 8, 2026 @ 4:30 pm** (Twin Hills Middle School-Library)
- 2. Motion to Adjourn

VIRTUAL ATTENDANCE INSTRUCTIONS

<https://twinhillsusd-org.zoom.us/j/87900091120?pwd=QdX3SiRWwIDnfa1dVUgURxFsyKnNiK.1>

Meeting ID: 879 0009 1120

Passcode: 140620

One tap mobile

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(12/08/25 Agenda Posted)

To: Board of Trustees

From: Dana Pedersen | Superintendent

Date: 12/08/25

Subject: Ratification of 2025–2026 Amendment to the West Sonoma County Consortium
MOU Contribution Formula

Background

The West Sonoma County Special Education and Student Services Consortium is a collaborative of ten partner districts that share the cost of Special Day Classes, related services, and specialized staffing. The Twin Hills Union School District is a full participating member in this shared-service model.

For many years, the Consortium has used a **50/50 cost-sharing formula** (i.e. Excess Cost Model) for Special Day Class programs that is 50% based on prior-year P2 ADA and 50% based on a district's usage of Consortium programs. Over time, as larger ADA districts have withdrawn from the Consortium, this formula has resulted in increasing inequities and disproportionate cost burdens for many remaining districts.

Purpose of the Amendment

The attached 2025–2026 Amendment updates the contribution formula to create a fairer, more sustainable model. Although titled a 2025–2026 Amendment (because it is being adopted this year), the revised formula will take effect beginning in 2026–2027 under the existing 2023–2028 MOU. The amendment introduces a two-year phased transition to shift costs toward a primarily usage-based model:

Two-Year Contribution Formula Change

- **2026–2027:** 90% usage-based | 10% ADA-based
(Significantly reduces reliance on ADA and better reflects actual program participation.)
- **2027–2028:** 95% usage-based | 5% ADA-based
(Completes the transition to a nearly full usage model.)

The shift ensures a more accurate cost distribution while giving districts time to adjust budgets over two fiscal years.

Upcoming Preschool Formula Review

In addition to this amendment, the Consortium Council is currently reviewing the Preschool contribution formula. A proposed update for Preschool cost-sharing is anticipated to be finalized in January and will be brought forward separately for Board consideration.

Status of Approval:

The Consortium Council unanimously approved the amendment on November 20, 2025.
(Attachment: “MEMORANDUM OF UNDERSTANDING 2025–2026 AMENDMENT – Special Education and Student Services Consortium”)

Approval Requirements

Per the 2023 MOU:

- Ratification by 60% of participating governing boards is required.
- A non-response within 45 days is automatically counted as a “yes” vote.

Superintendent's Recommendation

Approve the ratification of the 2025–2026 Amendment to the West Sonoma County Consortium MOU, updating the contribution formula for Consortium-operated Special Day Class programs beginning in 2026–2027.



Revisioning the West Sonoma County Consortium

A comprehensive review of our consortium to ensure sustainable,
equitable special education services for all partner districts



Strengthening Our Partnership

The West Sonoma County Consortium (WSCC) has begun a multi-year strategic review to address evolving needs and ensure long-term sustainability. This process involves examining and revising our organizational structure, operational procedures, and governing MOU language.

This presentation focuses on two critical amendments that represent the beginning stages of our revisioning efforts and set the stage for continued collaboration.

01

Contribution Formula

Creating fairer cost distribution & defined service flexibility

02

Withdrawal Deadline Extension

Providing adequate planning time

What is the West Sonoma County Consortium?

The West Sonoma County Consortium is a collaborative partnership of ten school districts working together to share the cost of Special Day Classes, related services, and specialized staffing.



Ten Partner Districts & Their ADA's

Twin Hills (928), Oak Grove (745), Sebastopol (443), Harmony (203), Forestville (200), Guerneville (166), Monte Rio (61), Montgomery (40), Fort Ross (15), and West Sonoma County Union High School District



Administrative Unit

West Sonoma County Union High School District serves as the Administrative Unit, providing staffing, workspace, and operational support



Comprehensive Services

Special Day Classes from preschool through grade 8, plus more, such as speech, psychology, and behavioral support services



Program Overview: Classes and Services



Preschool Programs

Multiple preschool Special Day Classes serving our youngest learners with specialized instruction and early intervention services



Elementary Classes

TK/K through Grade 5 programs providing age-appropriate special education instruction and support



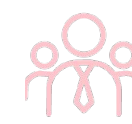
Middle School Program

Grades 6–8 Special Day Classes designed to meet the unique needs of adolescent learners



Related Services

Speech and language pathology, school psychology, and behavior specialist services across all grade levels



Administrative Support

Dedicated Consortium Director providing oversight, coordination, and leadership for all programs and services

One of the Challenges We Face



Growing Inequities in Cost Distribution

As larger districts have withdrawn from the Consortium over time, our existing fee-for-service formula has created increasing financial inequities among remaining partner districts.

Some districts now bear disproportionate cost burdens that don't accurately reflect their actual usage of services, threatening the sustainability of our collaborative model.

The proposed Contribution Formula Amendment addresses this.

Contribution Formula Amendment

Creating a More Fair and Sustainable Model



Phased Implementation: The two-year transition gives districts adequate time to adjust budgets and plan for the shift to a primarily usage-based model.

Takes Effect: Beginning in the 2026–2027 school year under the existing 2023–2028 MOU agreement.

Service Fee Clarity through Defined Flexibility

Core Services

Shared costs based on contribution formula

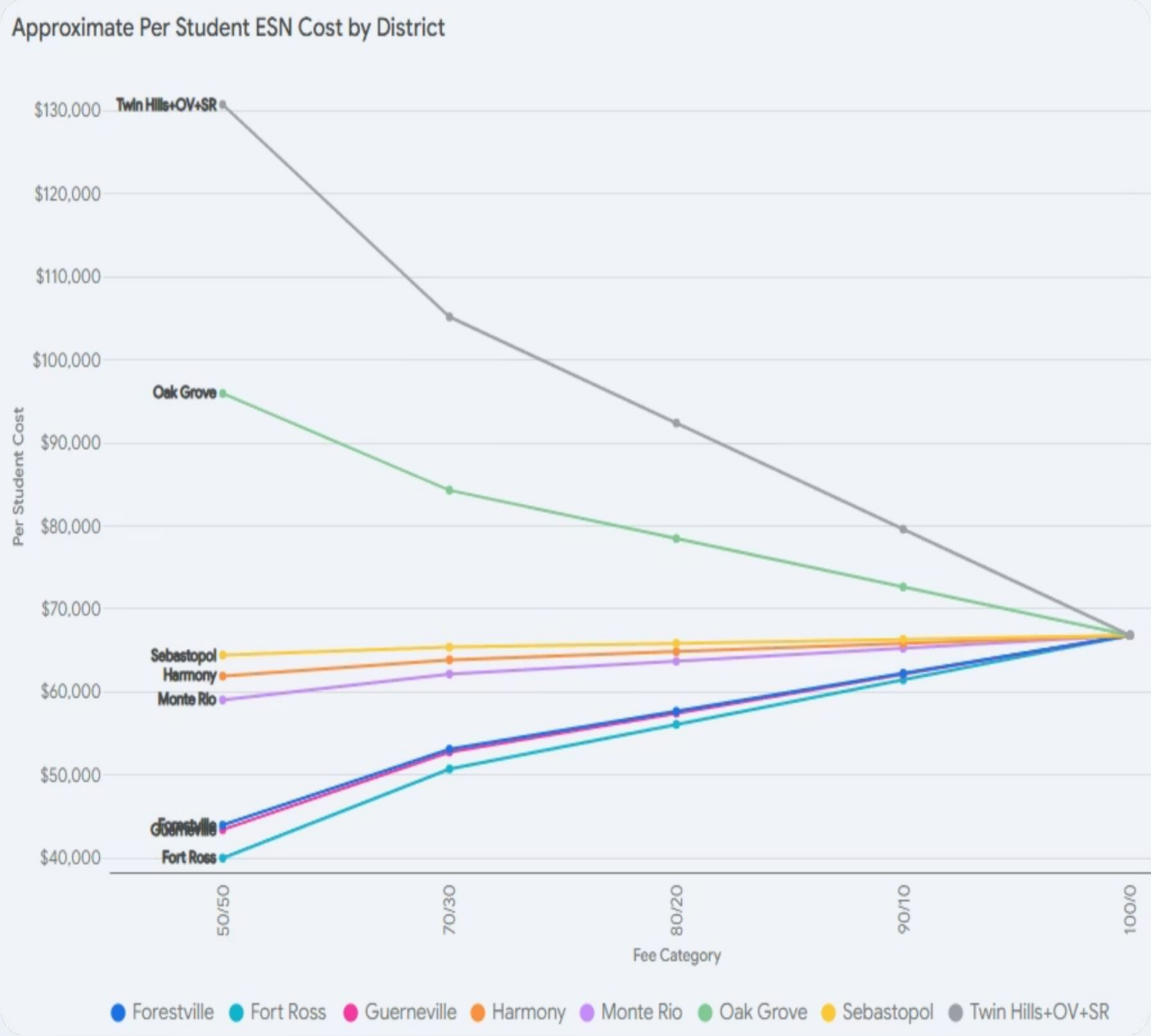
- Special Academic Instruction
- Paraprofessional support
- Program-specific services (speech, OT, counseling, behavior specialist as defined by program)

Related Services

Direct bill model for additional supports

- Speech and language pathology
- School psychology and counseling
- Occupational therapy and adaptive PE
- Nursing and behavioral services

❏ **Key Advantage:** Flexibility built into service definitions allows the consortium to adapt to changing needs while maintaining fiscal accountability. Districts commit to service FTE and days by February 15, with staffing costs averaged by staffing category.



Estimated Fiscal Impact by District

This chart illustrates examples of approximate partner district student class fees under various contribution formulas.

The shift from

50% Usage + 50% ADA

to the more usage-based models of

90% Usage + 10% ADA in 2026–2027

and then

95% Usage + 5% ADA in 2027–2028

will redistribute costs more equitably, with impacts varying by district based on their actual service utilization patterns.

Withdrawal Deadline Extension Amendment

Providing Adequate Time for Decision-Making

Current Language

Districts must notify the Consortium Director in writing no later than **December 31** of the school year preceding withdrawal.

Proposed Amendment

For the 2025–2026 fiscal year only, the December 31 deadline will be extended to **February 15, 2026**.



Strategic Rationale

The Contribution Formula Amendment will have significant fiscal impacts starting in 2026–2027. This extension ensures partner districts have adequate time to analyze the financial implications and make informed decisions about continued participation.



Withdrawal Process

Receipt of written notification automatically causes the requesting district to withdraw from the Consortium effective July 1, 2026.

Next Steps and Timeline

1

December 2025

Partner districts consider approval of both Contribution Formula and Withdrawal Deadline amendments

December 10: WSCC Council considers Preschool Contribution Formula Amendment

2

January 2026

Partner districts consider approval of Preschool Contribution Formula Amendment

3

February 15, 2026

Deadline: Districts must provide written notice if withdrawing from WSCC for the 2026–2027 school year

4

Ongoing Considerations

Future configuration discussions continue, including exploration of JPA, SELPA, consortium models, administrative unit, and program expansion opportunities

MEMORANDUM OF UNDERSTANDING
2025-2026 AMENDMENT
SPECIAL EDUCATION AND STUDENT SERVICES CONSORTIUM
Between and among
FORESTVILLE UNION SCHOOL DISTRICT
FORT ROSS ELEMENTARY SCHOOL DISTRICT
GUERNEVILLE UNION SCHOOL DISTRICT
HARMONY UNION SCHOOL DISTRICT
MONTE RIO UNION SCHOOL DISTRICT
MONTGOMERY ELEMENTARY SCHOOL DISTRICT
OAK GROVE UNION SCHOOL DISTRICT
SEBASTOPOL UNION SCHOOL DISTRICT
TWIN HILLS UNION SCHOOL DISTRICT
WEST SONOMA COUNTY UNION HIGH SCHOOL DISTRICT

This Amendment is entered into pursuant to Paragraph 10 of the July 1, 2023 Memorandum of Understanding ("MOU") for the Special Education and Student Services Consortium ("Consortium"), approved by the Consortium Board on May 10, 2023.

Pursuant to Paragraph 10, the Amendment shall be effective upon a 2/3 vote of the Consortium Council and ratification by sixty percent (60%) of the Participant school boards. If a Participant school board has not taken action within a 45 day period from approval of the Consortium Council, then that Participant will be considered a "yes" vote.

By this Amendment, the July 1, 2023 MOU is modified in the following manner:

Effective 2026-2027 fiscal year, Paragraph 5(b)(i) is hereby stricken in its entirety and replaced with the following provision:

- i. Itemized billing from the Consortium Fund 06 to Consortium Participants shall be the responsibility of Administrative Unit (AU) Business Services Department, in consultation with the Consortium director: (For purposes of district billing, "P2" refers to total district ADA at P2)
 - 1. Consortium Operated Classrooms and Programs:
 - a. K-12 Special Day Class: For grades K-8, cost is distributed for all core programmatic services as defined by the Consortium Director in consultation with the Consortium Council as follows:

For 2026-2027 based 10% upon prior year P-2 plus the Consortium K-8 ADA by district of residence and 90% on usage;

For 2027-2028 based 5% upon prior year P-2 plus the Consortium K-8 ADA by district of residence and 95% on usage. For grades 9-12, 100% on usage.

Any non-core services required by a pupil will be paid for directly by the relevant Participant on a direct bill model.

b. Preschool: For preschool programs, cost will be distributed based on 50% upon prior year P-2 plus the Consortium K-8 ADA by district of residence and 50% usage, using the three-tiered program model for all core programmatic services as defined by the Consortium Director in consultation with the Consortium Council. Any non-core services required by a pupil will be paid for directly by the relevant Participant on a direct bill model.

c. Core Programmatic Services: "Core programmatic services," as used in this subparagraph, is defined as those services that are integrated into the program in addition to those services that a majority of students in the program receive as part of their IEPs.

Core Programmatic Services for each program include Special Academic Instruction (SAI) and whole class paraprofessional support and the following:

<u>ESN</u> :	Speech, Occupational Therapy
<u>Mild/Moderate SDC</u> :	Speech
<u>ED</u> :	Counseling, Speech, Occupational Therapy, Behavior Specialist

3. Special Education Staffing: Membership Districts may directly arrange with the Consortium for the use of Consortium personnel to provide or supervise special education and related services for Participants. Special education and related services includes, but is not limited to, speech and language, nursing, school psychology, counseling, behavioral services, adaptive physical education, occupational therapy, and specialized academic instruction by a credentialed educator.

By February 15 prior to each fiscal year, members will provide the Consortium Director with the proportion of each service to be used in the next fiscal year, measured by FTE percentage, number of days of service per year, or other proportional model determined to be equitable by the Consortium Director in consultation with the Consortium Council. Each Participant will be responsible for its full estimated proportion in the applicable fiscal year, however nothing in this MOU shall prohibit two or more Participants from trading,

selling, or otherwise exchanging unused staffing time. A Participant who requires staffing time in excess of its estimated proportion may purchase additional time, if available, on a fee for service model.

To account for salary differences between individual employees the FTE cost of staffing will be based on an average of individual staff FTE costs within each staffing category (e.g., psychologist, speech and language pathologist, occupational therapist, etc.).

Nothing in this Paragraph guarantees the ability of the Consortium to meet the projected needs of the Member Districts. If the Consortium is unable to secure Consortium staff to fill all need, the Consortium may contract with third-party public or certified private partners to deliver services. If the Consortium is unable to secure an appropriate contract, the Consortium Director will notify the affected Participant by August 1.

4. Administration and Support Services: Consortium administrative and support costs will be paid for pro rata by Participants based upon prior year total P2 ADA, plus the Consortium K-8 ADA by district of residence.

MEMORANDUM OF UNDERSTANDING
2025-2026 AMENDMENT

SPECIAL EDUCATION AND STUDENT SERVICES CONSORTIUM

Between and among

FORESTVILLE UNION SCHOOL DISTRICT
FORT ROSS ELEMENTARY SCHOOL DISTRICT
GUERNEVILLE UNION SCHOOL DISTRICT
HARMONY UNION SCHOOL DISTRICT
MONTE RIO UNION SCHOOL DISTRICT
MONTGOMERY ELEMENTARY SCHOOL DISTRICT
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By this Amendment, the July 1, 2023 MOU is modified in the following manner:

Paragraph 17 is hereby amended as follows:

WITHDRAWAL FROM CONSORTIUM/MOU AGREEMENT. Withdrawing from the Consortium is the same as withdrawing from this MOU/Agreement. Should a Participant wish to discontinue Consortium membership, it must notify the Consortium Director in writing no later than December 31 of the school year preceding the withdrawal. For the 2025-2026 Fiscal Year, the December 31 deadline will be extended to February 15. Receipt of such notification will automatically cause the requesting Participant district to withdraw from the Consortium effective July 1, 2026 the following fiscal year.

TWIN HILLS UNION SCHOOL DISTRICT

SUPERINTENDENT'S MONTHLY ENROLLMENT REPORT 2025-26

For the December 11, 2025 board meeting

ENROLLMENT	2017-18		2018-19		2019-20		2020-21				2021-22				2022-23			
MO/YR	Sep 17	Jun18	Sep18	Jun19	Sep19	Jun20	Sep20	Oct19	Jan 21	Jun21	Sep21	Jan 22	Apr22	Jun22	Aug 22	Nov 22	Apr23	Jun23
Apple Blossom	406	399	416	404	396	408	355	401	348	343	322	319	317	317	295	299	299	298
Twin Hills CMS	269	262	281	267	246	240	225	247	219	219	207	210	210	206	204	201	198	198
Sub Total	675	661	697	671	642	648	580	648	567	562	529	529	527	523	499	500	497	496
Orchard View	236	237	236	226	228	233	247	227	245	227	222	224	219	219	216	215	212	212
SunRidge	283	281	275	276	282	279	272	281	268	261	213	220	221	221	241	238	230	230
Total	1,194	1,179	1,208	1,173	1,152	1,160	1,099	1,156	1,080	1,050	964	973	967	963	956	953	939	938

ENROLLMENT	2023-24				2024-25				Est. @	Net +Inc	2025-26				Est. @	Net +Inc
MO/YR	Aug 23	Nov23	Apr24	Jun24	Aug 24	Nov24	Apr25	Jun25	AB*	/-Dec	Aug 25	Sep 25	Oct 25	Nov 25	AB*	/-Dec
Apple Blossom	288	288	292	292	307	304	306	306	294	+12	289	289	288	289	308	-19
Twin Hills CMS	205	208	207	207	204	207	209	208	205	+4	250	252	254	254	255	-1
Sub Total	493	496	499	499	511	511	515	514	499		539	541	542	543	563	
Orchard View	226	227	228	227	219	219	217	213	230	-13	226	224	225	223	222	+1
SunRidge	235	238	235	235	255	257	255	255	258	-3	261	264	263	261	269	-8
Total	954	961	962	961	985	987	987	982	987	0	1026	1029	1030	1027	1054	-27

*AB = Adopted Budget

AGENDA # F-4
Board Meeting Date: 12/11/25



Twin Hills
School District

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

700 Watertrough Rd. | Sebastopol, CA 95472 | **tel** (707) 823-0871 | **fax** (707) 823-5832 | www.twinhillsusd.org

First Interim Report

2025-26



First Interim Report: 2025-26

The Board is asked to review and approve the First Interim Report with a positive certification. The purpose of the Interim report is to review the financial condition of the District for the current and subsequent two fiscal years. This review is a snapshot in time and done twice each year, at the end of October and the end of January. Future year assumptions must be made and are noted with this report.

Educational institutions must have an approved budget by June 30 each year and, with the State of California usually approving their budget the last few days of that month, we must rely on the May Revise and the information provided by School Services of California and the Department of Finance to prepare district budgets in early June. Once the state budget is approved, there are trailer bills that ultimately change that approved state budget. This budget process timing requires districts to update original adopted budget information. These updates are required within 45 days after the state budget is approved and for 1st Interim which ends on October 31. This report gives details on revenue based on the approved state budget plus expenditure and all other financial changes since the start of the fiscal year.

Governor Newsom signed the State Budget Act and several budget and trailer bills for 2025-26 in June and July. The overall Budget Act preserved most of the May Revise proposals and addressed the state's budget challenges by providing a balanced fiscal plan with reductions in growth in state spending while maintaining key programs. The budget act for 25-26 and the trailer bills include:

- ◆ COLA of 2.3%
- ◆ A partial cash deferral in June of 2026.
- ◆ Maintains investment to support full implementation of Universal Transitional Kindergarten. This ensures funding to support all children that turn 4 by September 1 can enroll in a TK program.
- ◆ Allocates \$1.7 billion in one-time funding for the Student Support and Professional Development Discretionary Block Grant (\$313 per ADA).
- ◆ Continues support for Universal School Meals by increasing reimbursement rates as well as offering kitchen equipment and infrastructure grants.

The multi-year projections for our schools included with this interim report show separate lines for:

- Categorical revenue and expenses with the description "One Time Grant Funds" that are one time or for now will continue but are for very specific purposes. Please see the last page of this report for details.
- Employee Benefit CalSTRS and Employee Benefit CalPERS, this is done as the employer cost for these retirement plans has been increasing at an impractical pace since 2015-16. This issue requires continued assessment of operations to assure financial stability is attainable and sustainable. The employer costs for these retirement plans increases from 2015-16 through 2022-23 for CalSTRS and from 2015-16 through 2027-28 for CalPERS and details are located on page 14 of this report.

A copy of the Local Control Funding Formula (LCFF) Calculator is included with each school's cash flow and multi-year projection. 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 (CLAP). 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.* In future years monitoring COLA to determine if it is sufficient to fund annual salary cost increases associated with step and column and the high cost of employee retirement systems will be critical. COLA percentages used in the LCFF Calculator at Adopted Budget and now at 1st Interim have not changed and are for 25-26 2.3%, for 26-27 3.02% and for 27-28 3.42%.

Budget assumptions and multi-year projections are based on current law as reflected in the 2025-26 Adopted State Budget with guidance from SCOE and information provided by the BASC Common Message and School Services of California (SSC) Dartboard. *Please refer to Exhibit A for supporting assumptions and details.*

General Fund Operating Budget: Twin Hills District, Apple Blossom Elementary and Twin Hills Charter Middle School (Funds 01 and 03)

Overall Condition of the District

The financial condition of the District's General Fund changed since the adopted budget this year due to enrollment and ADA. Property tax is predicted to increase, which results in the reduction of state dollars. The Basic Aid Supplement funding estimate for this year has not changed. Student need drives the cost of special education which has been increasing annually. Declining enrollment over the past several years appears to be slowing as we see an increase in overall enrollment from last year. At 1st Interim it is anticipated that our schools will need to reduce expenses next year or use some of the categorical funding to assist in maintaining the level of expenses we currently incur. All charter schools will need assistance from the general fund ending balance to achieve an overall district reserve this year. Current overspending does not allow this for subsequent years and the reserve will be 11% for 26-27 and 8% for 27-28. The general fund will continue to transfer Basic Aid Supplement Funding to each charter school to assist with salary increases given over the past several years and to support overall overspending each year. In giving this support, the general fund reserve is being reduced. It is critical that all schools create concrete spending reduction plans to stop deficit spending. Maintaining an adequate reserve is critical in maintaining a strong cash position and to mitigate volatility in funding. The general fund and each charter have a paragraph regarding cash for their particular fund in this narrative.

Enrollment/ADA Trends

Enrollment: In the Adopted Budget, the enrollment projection for the district, which includes all schools, was estimated at 1,054. That estimated enrollment has decreased by 24 at First Interim to 1,030. There is a decreased enrollment at Apple Blossom of 19 for a total of 289. The actual enrollment at Twin Hills CMS decreased by 3 for a total of 252 compared to 255 in the adopted budget.

ADA: For the General Fund reports, ADA (average daily attendance) is calculated separately for Apple Blossom Elementary and Twin Hills Charter Middle School. In the Adopted Budget, Apple Blossom was projected at 292 ADA based on current-year estimates. We are permitted to use the prior-year ADA of 289.05, as allowed for non-charter public schools when it is higher than the current-year ADA.

Charter schools must use current-year ADA. Accordingly, the ADA estimate for Twin Hills Charter Middle School has been updated from 240 in the Adopted Budget to 237 at First Interim.

Enrollment and ADA projections for the two subsequent years have also been revised to reflect current trends. Site Administration, the District, and the Board continue to work collaboratively to support and strengthen enrollment and attendance at both schools.

Overall, while the Adopted Budget assumed a total funded ADA of 1,000, the District is funded at 992.05 at First Interim for all four schools.

Status of Negotiations

Salary and language negotiations for this fiscal year are not yet complete.

Retirement Packages

The retirement packages offered to qualified retirees are specified in the certificated bargaining unit contract. There is a specific formula based on age at the time of retirement used to calculate an amount of money the retiree is entitled to. This district offers a cash buy-out option to teachers to encourage and assist with early retirement. We currently have 3 retired employees receiving the cash buy-out (CRSP) costing over \$46k for this year. This district pays lifetime benefits for one retired long-term superintendent and this year the amount is \$6,330. The change in the contract several years ago requires a new OPEB actuary study annually as OPEB is for health benefits only. The actuary study done for the 24-25 audit updates the estimated OPEB liability, GASB #75, is over \$53k. We also contend with GASB Statement #73 which requires accounting for our cash buy-out program (CRSP) in the audit. An actuarial study was just completed and the new liability is over \$1 million. Please see Fund 20 regarding Postemployment Benefits as it has a reserve for a portion of this liability.

Contributions

Some restricted programs receive less funding than needed, requiring a General Fund contribution to cover the shortfall:

Special Education Contribution (\$1,475,293)

Special Education represents the largest contribution, reflecting both the growing complexity of student needs across all sites and the expended 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 WSCC expenses). Charter school contributions are based on P-2 ADA and actual service usage.

- 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 costs (e.g., nursing, psychology, OT, speech, adaptive PE). 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 \$1,475,293, which exceeds and fully accounts for 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 to 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 full contribution from the General Fund.

Routine Restricted Maintenance Account (\$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 Restricted Maintenance Account (RRMA). This requirement exists to help ensure that modernized facilities remain in good working condition for at least 20 years. Currently at 1st Interim, the District does not 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. As the year closes the actual amount this District is required to transfer will be calculated.

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 aid from RRMA. Ensuring the safety and upkeep of district-owned facilities remains a top operational priority.

Multiyear Commitments

Information in this section would be for general fund loans or leases and currently this district does not have any.

Revenue Adjustments

For each interim report we adjust our revenue forecast for the year. The updated forecast this year is due to decreased enrollment as COLA or LCFF Base funding amounts were not changed when the Governor approved the state budget in July. At 1st Interim, as previously mentioned, enrollment and ADA are slightly lower than the adopted budget estimate. Instead of using current year ADA for Apple Blossom Elementary, a traditional (non-charter) school, we are permitted to use the prior year as it is higher. For Twin Hills CMS we are required to use current year ADA based on their charter status. Some of the changes in revenue have corresponding changes in various expenditure categories particularly for categorical funding and once donations are received. For Funds 01 and 03 the total overall increase for all types of revenue as detailed

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on pages 5 through 7 is \$252,025. Please see information on Orchard View Charter and SunRidge Charter later in this report.

The total LCFF Sources decreased from Adopted Budget to 1st Interim Projected Year Totals by \$71,804. Changes are due to the decrease in ADA, the decrease in EPA, the increase in Secured Property Taxes which increases the In Lieu Property taxes transferred to the charters.

Fund 01 – LCFF Sources		Projected Revenue		
Object	Revenue Item	Adopt Budget	1st Interim	Difference
8011	LCFF State Aid	\$ 1,995,010	\$ 1,896,312	-\$ 98,698
8011	Basic Aid Supplement**	1,179,000	1,179,000	0
8012	Education Protection Account	572,258	482,588	- 89,670
8041	Secured Property Taxes	4,725,000	5,240,000	+ 515,000
8096	In Lieu Property Tax Transfer	(3,345,300)	(3,713,240)	- 367,940
8091	Revenue Transfer to Fund 14	(50,000)	(50,000)	0
8097	Special Education Property Tax	135,800	135,800	0
	Totals	\$ 5,211,768	\$ 5,170,460	(\$ 41,308)
	ADA–Funded @ Current (CY) or Prior Year (PY)	CY 292.00	PY 289.05	-2.95

Fund 03 – THCMS Charter School Revenue		Projected Revenue		
Object	Revenue Item	Adopt Budget	1st Interim	Difference
8011	LCFF State Aid	\$ 1,044,703	\$ 909,639	-\$ 135,064
8012	Education Protection Account	494,881	481,617	- 13,264
8096	In Lieu Property Taxes	1,134,000	1,251,832	+ 117,832
	Totals	\$ 2,673,584	\$ 2,643,088	(\$ 30,496)
	ADA	240	237	-3.00

	Total Form 01: Line A.1	\$ 7,885,352	\$ 7,813,548	(\$ 71,804) (-5.95 ADA)
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**Basic Aid Supplement information: As a sponsor of charter schools, a district must transfer a share of its property taxes to those charter schools. The amount transferred to the charter schools is based on a formula of an equal amount of taxes per ADA for both district students and charter students. If there are students attending the district's charter schools who reside outside the district's boundary, the district may be eligible for supplemental state funding based on the ADA of those students. Approximately 70% of the students at Twin Hills' three charter schools reside in school districts other than Twin Hills. Based on these students' districts of residence, the district is eligible for this supplemental state funding. For the 2024-25 school year this district received over \$1,000,000. At budget adoption this year we included an estimate of \$1,179,000 and this estimate remains unchanged at First Interim. The BAS calculation is never fully complete until after the school year is over when property taxes and actual count of district ADA are known.

Because BAS revenue is calculated after the fiscal year closes, when actual property tax receipts and final ADA counts are known and because the formulas are complex and subject to change, the County Office recommends that districts treat BAS as one-time or volatile revenue. However, due to ongoing structural cost pressures, Twin Hills is currently relying on BAS to support ongoing expenditures, including certificated and classified salary increases, enrollment-related shortfalls, and program maintenance.

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Federal Revenue: Federal Revenue changed since budget adoption and is now based on the First Principal Apportionment allocation information that is provided in September.

Fund 01 & Fund 03 – Federal Revenue		Projected Revenue		
Object	Revenue Item	Adopt Budget	1st Interim	Difference
8181	Special Ed PL 101-476	\$130,000	\$130,000	\$ 0
8290	Title IA Improving Acad. Ach.	40,000	38,078	- 1,922
8290	Title IIA Prof. Learning	7,300	7,266	- 34
	Total Form 01: Line A.2)	\$177,300	\$175,344	(\$ 1,956)

Other State Revenue: Other State Revenue shows mandated block grant, lottery and other state categorical funding. As required, the STRS On-Behalf of State revenue is included along with the expense to match, please remember this is a book only entry, no money received and no money spent. ELOP is Expanded Learning Opportunity Program. The line showing 22-25 State Adopted Budget Categorical Programs includes Education Related Mental Health Services, Early Intervention Preschool Grant, the Learning Recovery Emergency Block Grant, and Prop 28 Art & Music in Schools, the new Student Support & PD Grant plus the transportation reimbursement. These categorical programs are allowed a fund balance so revenue is recorded when received as opposed to programs that use unearned revenue where revenue is only reported when expenses are made. Please see the categorical recap on the last page of this narrative that gives details on each categorical program.

Fund 01 – Other State Revenue		Projected Revenue		
Object	Revenue Item	Adopt Budget	1st Interim	Difference
8550	Mandate Block Grant	11,265	11,265	+ 0
8560	Lottery Unrestricted and Restricted	82,992	77,520	- 5,472
8590	ERMS (Mental Health)+Int Psch	22,236	40,371	+ 18,135
8590	STRS On-Behalf of State	225,220	232,389	+ 7,169
8590	ELOP (Res 2600)	110,000	101,137	- 8,863
8590	22-25 State Adopted Bud Cat Pgms (Res 6053,6770,6019,7435 + Transportation)	120,750	202,528	+ 81,778
	Totals	\$572,463	\$665,210	+\$ 92,747

Fund 03 – Other State Revenue		Projected Revenue		
Object	Revenue Item	Adopt Budget	1st Interim	Difference
8550	Mandate Block Grant	\$ 3,960	\$ 3,960	+\$ 0
8560	Lottery Unrestricted and Restricted	68,523	67,456	- 1,067
8590	STRS On-Behalf of State	122,763	118,287	- 4,476
8590	ELO Program (Res 2600)	100,000	100,000	0
8590	22-24 State Adopted Bud Cat Pgms (Res 6019,6546,6770,7435)	57,709	111,340	+ 53,631
	Totals	\$352,955	\$401,043	+\$ 48,088

	Total Form 01: Line A.3)	\$925,418	\$1,066,253	+\$ 140,835
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Other Local Revenue: Other Local Revenue increased due to actual donation dollars received and setting up payment from SCOE for an Admin on Special Assignment.

Fund 01 – Other Local Revenue		Projected Revenue		
Object	Revenue Item	Adopt Budget	1st Interim	Difference
8650	Leases and Rentals	\$ 27,760	\$ 27,760	\$ 0
8660	Interest	120,000	120,000	0
8677	Interagency Services (added SCOE)	50,000	230,000	+180,0000
8689	Reimbursements from SR/Presch	380,400	380,400	0
8699	Donations and all other local	29,000	33,950	+ 4,950
8792	County Office Transfers	318,000	318,000	0
	Totals	\$925,160	\$1,110,110	+\$ 184,950

Fund 03 – Other Local Revenue		Projected Revenue		
Object	Revenue Item	Adopt Budget	1st Interim	Difference
8650	Leases and Rentals	\$ 0	\$ 0	\$ 0
8660	Interest	22,000	22,000	0
8699	Donations and all other local	0	0	0
	Totals	\$ 22,000	\$ 22,000	\$ 0

	Total Form 01: Line A.4)	\$947,160	\$1,132,110	+\$ 184,950
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	Total Revenues Form 01: Line A.5)	\$9,935,230	\$10,187,255	+\$ 252,025
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Expenditure Adjustments

The changes in expenditures include any needed adjustments in salaries and benefits due to updated personnel changes for the 2025-26 fiscal year. These salary changes also impact the employee benefits costs. Other expenditure categories were updated to meet projected needs along with amounts that will offset some of the changes in revenue for specific programs and to budget for carryover and donation amounts. The total expenditure increase from Adopted Budget is \$838,548.

Fund 01& 03 Combined		Projected Expenditures		
Line #	Section B Expenditures	Adopt Budget	1st Interim	Difference
B1	Certificated Salaries	\$3,678,957	\$ 3,882,302	+\$ 203,345
B2	Classified Salaries	1,640,737	1,675,252	+ 34,515
B3	Employee Benefits	2,470,092	2,532,896	+ 62,804
B4	Books & Supplies	221,671	421,053	+ 199,382
B5	Services & Other Oper. Expenses	2,485,939	2,824,441	+ 338,502
B6	Capital Outlay	0	0	0
B7	Other Outgo	162,090	162,090	0
	Total Form 01: Line B.9)	\$10,659,486	\$11,498,034	+\$ 838,548

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Here is more information on expenditure adjustments:

- ◆ Salaries and Employee Benefits: The total salaries and employee benefits increased by over \$300,000 at 1st Interim. This is due in large part to adding the costs for the Administrator on Loan to SCOE plus there were several 1:1 special education instructional assistants hired.
- ◆ Books & Supplies: At 1st Interim updates include the set up of carryover of over \$156, including maintenance supplies, Lottery, other one-time categorical programs and unspent donation balances.
- ◆ Services & Other Oper. Expenses: Updates at 1st Interim include the set-up of some expenditures using one-time categorical programs of over \$140k plus carryover and increased costs for special education of over \$135k. Special Education service costs are included in this object and this includes, but is not limited to, the West County Special Ed Consortium. This object also includes the cost for JPA Transportation.

Other Financing Sources/Uses

Amounts in this section are transfers in and out between the district, the charters and other funds. These amounts did not change for 1st Interim and will be updated at 2nd Interim as we reach a better understanding of funding needs for this year.

Transfers In includes amounts due from Orchard View and Twin Hills CMS for direct costs and special education excess costs. The amount for Twin Hills CMS in Basic Aid Supplement funds includes an amount for salary increase support and reduced ADA transition support.

Transfers In (891x) (GF= General Fund, Sp Ed EC = Special Ed Excess Costs)

Transfer In F01 GF from F09 Orchard View Sp Ed EC	\$ 260,000
Transfer In F01 GF from F09 Orchard View Ed Specialist	60,000
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 Charter MS Direct Costs	250,000
Transfer in F03 THCMS from F01 GF Basic Aid Sup funds	300,000
Transfer in F01 GF from F12 Apple Blossom After School Pgm	30,000
Transfer in F01 from F20 OPEB/CRSP	<u>46,270</u>

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

Transfers Out includes the BAS funds to Twin Hills CMS and Orchard View to support increased costs for salary, employee benefits and special education costs and these transfers have not been updated since budget adoption.

Transfers Out (761x)

Transfer Out F01 GF to Cafeteria (Fund 13)	\$ 87,000
Transfer Out F03 THCMS to F01 GF Direct & Special Ex 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	<u> </u>

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

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 operation 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 balance brings 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 \$2,564,520)

The District's beginning fund balance for 2025–26 is \$3,556,029, with an estimated ending fund balance of \$2,564,520. This total includes both restricted and unrestricted funds. The projected use of \$991,509 in fund balance is primarily driven by:

- 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 the required 17% reserve for the District/Apple Blossom and Twin Hills Charter Middle School, only a small amount remains available to support the charter schools. The charter schools collectively need \$897,000 to meet their 17% target; however, only \$73,000 is available. As a result, the District and its charter schools, when viewed collectively, fall short of the Board-required 17% reserve level. The combined reserve for all schools, including Fund 17, is projected to be approximately 15% in 2025–26, below the Board's policy requirement.

Cash Position

A Cash Flow Projection for the current fiscal year has been completed and is attached. There is one for Apple Blossom/District and one for Twin Hills Charter Middle School. We anticipate that the District will have a positive cash balance at the end of every month and at the end of the year.

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 a guarantee of funding and must be used cautiously for budgeting purposes.

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 projected to receive \$300,000 annually from the District in Basic Aid Supplemental (BAS) transfers for three consecutive years (beginning in 2025–26). 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. 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 January for 2nd Interim once the State’s budget for 2026-27 is released. 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.

Summary

At this time in the fiscal year, the District is in satisfactory financial condition. Based on the First Interim Financial Report, it is recommended that the Governing Board approve a positive certification, indicating that the District will be able to meet its financial obligations for the current year and for the two subsequent fiscal years.

CHARTER SCHOOLS

Charter Schools are funded by LCFF just like the District. Each school has its own per ADA calculation which can be examined along with each school's report. Local property taxes are used first to fund the LCFF entitlement. Property taxes come into the district general fund and are distributed to each charter based on a per ADA calculation; this is called In-Lieu Property Tax. After these taxes are distributed, the state then fills in the rest of the entitlement using LCFF and EPA (Education Protection Account) funds.

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

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

Fund 09-Orchard View Charter School (Grades TK-12)

Since the Adopted Budget, the most significant changes to Orchard View's budget are the increase in revenue due to additional ADA and a new state categorical program. Other State is usually Lottery and STRS on Behalf of State but now it includes the updated categorical program amounts including a new state grant called Student Services and PD Grant. Local is interest only. The total increase in revenue is \$78,850.

Orchard View's revenue changes since the 2025-26 Adopted Budget:

Projected Revenue	Adopted Budget	1st Interim	Difference
ADA	216	218	+2
LCFF Sources	\$2,645,194	\$2,665,042	+\$ 19,848
Other State	273,526	332,528	+ 59,002
Local	16,000	16,000	0
Total Revenue	\$2,934,720	\$3,013,570	\$ 78,850

Orchard View's expense changes since the Adopted Budget:

Projected Expenditures	Adopted Budget	1st Interim	Difference
Salaries & Benefits	\$2,493,395	\$2,515,783	+\$ 22,388
Books & Supplies	56,036	140,221	+ 84,185
Services & Other Outgo	63,932	86,453	+ 22,521
Total Expenses	\$2,613,363	\$2,742,457	+\$ 129,094
Transfer In BAS (Rev)	+300,000	+300,000	0
Transfer Out (Exp)	-630,000	-630,000	0
Net Increase (Decrease) to Fund Balance	(\$ 8,643)	(\$ 58,887)	(\$ 50,244)

- ❖ Salaries & Benefits increased due to the actual costs for certificated and classified staffing changes. Books & Supplies increased due to carryover and use of one time funds. Services increased due to added operational and software costs.

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Orchard View's projected ending fund balance as of June 30, 2025 is \$242,788. At 1st Interim, the current estimate reflects a decrease of \$58,887, resulting in a Net Ending Fund Balance of \$183,901. Of this amount, \$119,541 is restricted (CA Clean Energy Jobs, Student Support & PD Grant, Prop 28 Arts & Music in Schools, A-G Grant, and other state categorical programs). The remaining \$63,336 is assigned in accordance with BP 3100. The required 17% reserve for Orchard View is \$442,188, leaving the Assigned Balance short by \$377,827. Although a corresponding assignment exists in Fund 01 to reflect this negative balance, Fund 01 does not have sufficient reserves to cover the shortfall. As a result, Orchard View's effective reserve is approximately 2%, significantly below the required 17%.

While Orchard View's ADA is currently at typical capacity levels, the financial imbalance is driven by staffing levels that are not currently aligned with historic enrollment levels. The two subsequent fiscal years also reflect reserve assignments that Fund 01 cannot support. Staffing right-sizing and targeted expenditure reductions will be necessary if state funding does not increase or if structural costs are not brought into alignment. Some costs may be partially offset by the restricted categorical funds noted above.

A cash flow summary is included in the interim report reflecting actual revenue and expenses for July through October and projected revenue and expenses for November through June. This charter has a positive cash balance at the end of each month and at the end of the school year.

The multi-year projection shows Orchard View will be able to meet its obligations for this year contingent upon maintaining current enrollment levels. There is no note regarding reducing expenses on the MYP but the net ending fund balance is at 2% this year and is at 5% for the two subsequent years. The District is supporting this charter by transferring \$300k in Basic Aid Supplement Funds per year for 2025-26 and 2026-27 and \$200k for 2027-28 and the goal for this school should be to reduce expenses so they can build their reserve. Please note that if enrollment increases or if we receive additional state or federal funding, expense adjustments may not be necessary.

District 21, Fund 09 – SunRidge Charter School (Grades TK-8)

At 1st Interim, the LCFF revenue budget for SunRidge Charter School has changed due to decreased ADA of 4. Other State is Lottery revenue, Mandate Block Grant funding, Universal Meal Program reimbursement, and the STRS On-Behalf of State plus categorical programs (see the last page of this narrative for categorical program details). Local consists of interest, pledges from families and After Care Program reimbursement from YMCA for 2 district employees instead of fees paid by parents. Transfers In is \$80,000 from the SELPA. The Transfer In of BAS funds from the District to assist with expenses is included in the Local amount shown.

SunRidge's revenue changes since the 2025-26 Adopted Budget:

Projected Revenue	Adopted Budget	1st Interim	Difference
ADA	252	248	-4
LCFF Sources	\$3,037,055	\$2,987,537	-\$ 49,518
Other State	397,260	454,966	+ 57,706
Local (includes \$150k BAS)	686,700	547,886	- 138,814
Federal & State Meal Reimb	135,000	135,000	0
Total Revenue	\$4,256,015	\$4,125,389	(\$ 130,626)

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SunRidge's expense changes since the Adopted Budget:

Projected Expenditures	Adopted Budget	1st Interim	Difference
Salaries & Benefits	\$2,944,094	\$2,830,937	-\$ 113,157
Books & Supplies	243,793	303,476	+ 59,683
Services & Other Outgo	960,488	1,146,947	+ 186,459
Total Expense	\$4,148,375	\$4,281,360	+\$ 132,985
Net Increase (Decrease) to Fund Balance	\$ 107,640	(\$ 155,971)	(\$ 263,611)

- ◆ Salaries & Benefits decreased due to the actual cost for certificated and classified staff including the change in After Care as the YMCA runs this program and has its own employees. This also increases the amount of Services as YMCA is paid as a contractor using ELOP funds. Books and Supplies increased due to carryover of \$60k. Services increased due to budgeting additional special education costs of \$60k, use of new SSPDG funds for safety \$25k and carryover of \$40k.

The actual beginning fund balance at July 1, 2025 is \$582,480. After deducting the decrease to revenue and increase to expenditures, the anticipated June 30, 2026, fund balance is \$426,509. From this amount we reserve \$4,000 for revolving cash; \$215,369 is restricted and includes ELO-P, CA Clean Energy Jobs, Student Support & PD Grant, Prop 28 Art & Music In Schools and the After Care Program; \$18,000 for the 8th Grade field trip RESIG deductible; \$708,494 per Board Policy 3100 (17%) leaving the Assigned Balance After Above estimation at a negative \$519,354. There is an assignment in Fund 01 for the negative balance but Fund 01 currently does not have enough reserve to cover this amount leaving a reserve of 5% for this school. The two subsequent years include assignments regarding this 17% reserve as well and Fund 01 has no way to support maintaining the 17%. Expenditure reductions will be necessary if state funding does not increase or if enrollment/ADA does not return to a more normal level. Some costs may also be covered using restricted categorical funding shown above.

A cash flow summary is included in the interim report reflecting actual revenue and expenses for July through October and projected revenue and expenses for November through June. This charter has a positive cash balance at the end of each month and at the end of the school year.

The multi-year projection subsequent years include the estimated cost for the Pine Crest campus rent based on the long-term lease with Sebastopol USD. This MYP shows SunRidge will meet its obligations for this year and the two subsequent years but will need expense reductions or increased revenue to have a reserve. Please see the MYP and Assumptions for further details. A LCFF revenue multi-year projection is included with this First Interim Report. This charter school enrollment and ADA show no change for the next 2 years.

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 27.05% for CalPERS, the classified retirement plan. For the past two years and this year there is no relief from the State to offset these costs, schools are required to cover this 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%	26.40%	26.90%	26.10%

Necessary Expense Reductions/Additional Adjustments

Necessary Expense Reduction lines are no longer included on the MYPs as actual expense savings plans are developed by Administrators and the Board of Trustees Ad Hoc Committee. All schools need to reduce expenses in order to achieve the required 17% reserve. The only way to avoid expense reductions is if state funding or enrollment increases. Categorical program funding may allow us to slow the expense reductions by using these funds to support current programs.

There are lines for each school on the MYP titled "Additional Adjustments" to help set goals for subsequent years once planning for those years takes place. Expense reduction planning needs to continue if enrollment does not increase or the state continues to fund education at an untenable amount.

Twin Hills School District's Other Funds

Fund 12 – Child Development: Apple Blossom After School Program

(Ending Assigned fund balance: \$62,974)

This program continues to provide families with before and after school childcare and is going strong. They support the Expanded Learning Opportunity Program and offer winter, spring and summer camps. There were minimal budget updates for 1st Interim to account for actual revenue and expenses for the 2025 summer program and update the current school year based on current information. The ending fund balance is Assigned and is for use by this fund only.

Fund 13 – Cafeteria: Universal Meal Program (Ending Restricted fund balance: \$9,221)

Universal Meals began in August of 2022. This program allows students to receive two meals each school day at no cost to the students. We offer vended meals prepared by Revolution Foods. Each year it takes several months to fine tune this program so ordering matches consumption. As always, this fund requires a contribution from the general fund, for this year that is estimated at \$87,000 to cover the employee salaries and benefits, supplies and permits.

Fund 14 – Deferred Maintenance (Ending Committed fund balance: \$144,503)

When the state changed the funding formula from Revenue Limit to LCFF, districts no longer received separate funds for maintenance and instead these funds 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. Currently we provide an annual revenue transfer from Fund 01 in the amount of \$50,000.

Fund 17 – Special Reserve for Other than Capital Outlay Projects

(Ending Assigned fund balance: \$352,148)

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 – Special Reserve for Postemployment Benefits

(Ending Assigned Fund Balance: \$458,489)

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 \$1, million primarily for cash-based retirement incentives, with a minimal amount related to retiree healthcare. For 2025–26, the District anticipates transferring \$46,270 to support benefits for three retirees currently enrolled in the Cash Retirement Support Program (CRSP). The District remains committed to fully funding the remaining liability over time and will continue developing a long-term funding approach as part of its ongoing fiscal planning.

Fund 21 – Building (Bond) Fund (Ending Assigned fund balance: \$164,424)

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.

Fund 25 – Capital Facilities Fund (Ending Restricted fund balance: \$17,158)

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 \$7,000.

Fund 40 – Special Reserve for Capital Projects (Ending Assigned fund balance: \$101,855)

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.

Twin Hills Union School District

First Interim Report: 2025-26

25-26 1st Interim for MYP Includes funds received and spent in 2025-26, 2026-27 and 2027-28											
Categorical funding by Resource: Apple Blossom Elementary/District											
Year	Res #	FB/UR	Revenue	Final year to	Spent To Date	Spent 24-25	25-26 Budget	26-27 Budget	27-28 Budget	Fund Balance	Program Title
24-25	2600	FB	\$139,536	25-26		\$82,659	\$58,877			\$0	Expanded Learning Opportunities Program ELO-P 2024-25
25-26	2600	FB	\$101,137	26-27			\$16,137			\$85,000	Expanded Learning Opportunities Program ELO-P 2025-26
26-27	2600	FB	\$101,137	27-28				\$50,000		\$51,137	Expanded Learning Opportunities Program ELO-P 2026-27
27-28	2600	FB	\$101,137	28-29					\$50,000	\$51,137	Expanded Learning Opportunities Program ELO-P 2027-28
25-26	6019	UR	\$89,908	28-29			\$49,908			\$40,000	Student Services and Professional Development 2025-26 NEW - Discretionary
21-22	6053	UR	\$59,621	27-28	\$34,008	\$25,613				\$0	Universal Prekindergarten Planning and Implementation Grant 21-22 (Adopted budget 25-26 deadline extended 2 years)
22-23	6053	UR	\$43,568	27-28		\$43,568				\$0	Universal Prekindergarten Planning and Implementation Grant 22-23 (Adopted budget 25-26 deadline extended 2 years)
21-22	6266	FB	\$108,349	25-26	\$27,524	\$38,577	\$35,248			\$7,000	Educator Effectiveness Funds (EEF)
24-25	6546	FB	\$23,925	24-25		\$23,925				\$0	Special Ed Mental Health 24-25 (these annual funds started 2023-24)
25-26	6546	FB	\$24,371	25-26			\$24,371			\$0	Special Ed Mental Health 25-26
26-27	6546	FB	\$24,371	26-27				\$24,371		\$0	Special Ed Mental Health 26-27
27-28	6546	FB	\$24,371	27-28					\$24,371	\$0	Special Ed Mental Health 27-28
22-23	6762	FB	\$184,588	25-26	\$80,474	\$72,123	\$31,991			\$0	Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD)
23-24	6770	FB	\$37,886	25-26		\$34,903	\$2,983			\$0	Prop 28 Art & Music In Schools 23-24
24-25	6770	FB	\$36,748	26-27		\$11,104	\$25,644			\$0	Prop 28 Art & Music In Schools 24-25
25-26	6770	FB	\$44,765	27-28				\$30,000	\$14,765	\$0	Prop 28 Art & Music In Schools 25-26
26-27	6770	FB	\$44,765	28-29					\$15,235	\$29,530	Prop 28 Art & Music In Schools 26-27
27-28	6770	FB	\$44,765	29-30						\$44,765	Prop 28 Art & Music In Schools 27-28
25-26	7435	FB	\$8,110	27-28			\$8,110			\$0	Learning Recovery Emergency Block Grant (LRE) #1/3: 25-26 restore original allocation to 100%:pay 9/3 each year for 3 years
26-27	7435	FB	\$8,110	28-29				\$8,110		\$0	Learning Recovery Emergency Block Grant (LRE) #2/3: 25-26 restore original allocation to 100%:pay 9/3 each year for 3 years
27-28	7435	FB	\$8,110	29-30					\$8,110	\$0	Learning Recovery Emergency Block Grant (LRE) #3/3: 25-26 restore original allocation to 100%:pay 9/3 each year for 3 years
Totals			\$1,259,278		\$142,006	\$332,472	\$251,269	\$112,481	\$112,481	\$308,569	
Categorical funding by Resource: Twin Hills Charter Middle School											
Year	Res #	FB/UR	Revenue	Final year to	Spent To Date	Spent 24-25	25-26 Budget	26-27 Budget	27-28 Budget	Fund Balance	Program Title
24-25	2600	FB	\$50,000	25-26			\$10,899			\$25,000	Expanded Learning Opportunities Program ELO-P 2024-25
25-26	2600	FB	\$100,000	26-27		\$14,101		\$15,000		\$85,000	Expanded Learning Opportunities Program ELO-P 2025-26 if program in place-minimum increased
26-27	2600	FB	\$100,000	27-28					\$15,000	\$85,000	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
25-26	6019	UR	\$60,422	28-29						\$60,422	Student Services and Professional Development 2025-26 NEW - Discretionary
21-22	6266	FB	\$56,675	25-26	\$25,503	\$16,694	\$14,478			\$0	Educator Effectiveness Funds (EEF)
24-25	6546	FB	\$16,079	24-25		\$16,079				\$0	Special Ed Mental Health 24-25 (these annual funds started 2023-24)
25-26	6546	FB	\$16,379	25-26			\$16,379			\$0	Special Ed Mental Health 25-26
26-27	6546	FB	\$16,379	26-27				\$16,379		\$0	Special Ed Mental Health 26-27
27-28	6546	FB	\$16,379	27-28					\$16,379	\$0	Special Ed Mental Health 27-28
22-23	6762	FB	\$125,652	25-26	\$22,746	\$42,852	\$30,054			\$30,000	Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD)
23-24	6770	FB	\$26,856	25-26		\$12,141	\$14,715			\$0	Prop 28 Art & Music In Schools 23-24
24-25	6770	FB	\$26,155	26-27			\$11,155			\$15,000	Prop 28 Art & Music In Schools 24-25
25-26	6770	FB	\$29,402	27-28				\$29,402		\$29,402	Prop 28 Art & Music In Schools 25-26
26-27	6770	FB	\$29,402	28-29					\$29,402	\$29,402	Prop 28 Art & Music In Schools 26-27
27-28	6770	FB	\$29,402	29-30						\$29,402	Prop 28 Art & Music In Schools 27-28
23-24	7435	FB	\$92,000	27-28	\$81,795	\$762	\$9,443			\$0	Learning Recovery Emergency Block Grant (LRE) 23-24 (reduced by 15%)
25-26	7435	FB	\$5,137	27-28			\$5,137			\$0	Learning Recovery Emergency Block Grant (LRE) #1/3: 25-26 restore original allocation to 100%:pay 9/3 each year for 3 years
26-27	7435	FB	\$5,137	28-29				\$5,137		\$0	Learning Recovery Emergency Block Grant (LRE) #2/3: 25-26 restore original allocation to 100%:pay 9/3 each year for 3 years
27-28	7435	FB	\$5,137	29-30					\$5,137	\$0	Learning Recovery Emergency Block Grant (LRE) #3/3: 25-26 restore original allocation to 100%:pay 9/3 each year for 3 years
Totals			\$906,593		\$130,044	\$102,629	\$112,260	\$36,516	\$36,516	\$488,628	
Categorical funding by Resource: Orchard View School											
Year	Res #	FB/UR	Revenue	Final year to	Spent To Date	Spent 24-25	25-26 Budget	26-27 Budget	27-28 Budget	Fund Balance	Program Title
25-26	6019	UR	\$66,702	28-29			\$26,702			\$40,000	Student Services and Professional Development 2025-26 NEW - Discretionary
21-22	6053	UR	\$26,005	27-28	\$6,000					\$20,005	Universal Prekindergarten Planning and Implementation Grant 21-22 (Adopted budget 25-26 deadline extended 2 years)
22-23	6053	UR	\$29,174	27-28						\$29,174	Universal Prekindergarten Planning and Implementation Grant 22-23 (Adopted budget 25-26 deadline extended 2 years)
21-22	6266	FB	\$44,837	25-26	\$25,554	\$16,760	\$2,523			\$0	Educator Effectiveness Funds (EEF)
24-25	6546	FB	\$17,750	24-25		\$17,750				\$0	Special Ed Mental Health 24-25 (these annual funds started 2023-24)
25-26	6546	FB	\$18,081	25-26			\$18,081			\$0	Special Ed Mental Health 25-26
26-27	6546	FB	\$18,081	26-27				\$18,081		\$0	Special Ed Mental Health 26-27
27-28	6546	FB	\$18,081	27-28					\$18,081	\$0	Special Ed Mental Health 27-28
22-23	6762	FB	\$136,740	25-26	\$73,840	\$43,533	\$19,367			\$0	Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD)
23-24	6770	FB	\$27,320	25-26		\$20,158	\$7,162			\$0	Prop 28 Art & Music In Schools 23-24
24-25	6770	FB	\$28,404	26-27			\$28,404			\$0	Prop 28 Art & Music In Schools 24-25
25-26	6770	FB	\$31,933	27-28			\$9,193			\$22,740	Prop 28 Art & Music In Schools 25-26
26-27	6770	FB	\$31,933	28-29						\$31,933	Prop 28 Art & Music In Schools 26-27
27-28	6770	FB	\$31,933	29-30						\$31,933	Prop 28 Art & Music In Schools 27-28
23-24	7412-13	FB	\$8,951	25-26						\$8,951	A-G Completion Improvement Grant Program
24-25	7435	FB	\$78,347	27-28	\$9,315	\$49,942	\$19,090			\$0	Learning Recovery Emergency Block Grant (LRE) 23-24 (reduced by 15%)
25-26	7435	FB	\$4,375	27-28			\$4,375			\$0	Learning Recovery Emergency Block Grant (LRE) #1/3: 25-26 restore original allocation to 100%:pay 9/3 each year for 3 years
26-27	7435	FB	\$4,375	28-29				\$4,375		\$0	Learning Recovery Emergency Block Grant (LRE) #2/3: 25-26 restore original allocation to 100%:pay 9/3 each year for 3 years
27-28	7435	FB	\$4,375	29-30					\$4,375	\$0	Learning Recovery Emergency Block Grant (LRE) #3/3: 25-26 restore original allocation to 100%:pay 9/3 each year for 3 years
	7810	FB	\$2,327	None						\$2,327	Other State: Ethnic Studies
	7810	FB	\$550	27-28			\$550			\$0	Other State: Literacy Screening PD
Totals			\$630,274		\$114,709	\$148,143	\$135,447	\$22,456	\$22,456	\$187,063	
Categorical funding by Resource: SunRidge School											
Year	Res #	FB/UR	Revenue	Final year to	Spent To Date	Spent 24-25	25-26 Budget	26-27 Budget	27-28 Budget	Fund Balance	Program Title
24-25	2600	FB	\$105,445	25-26	\$99,504	\$5,659	\$282			\$0	Expanded Learning Opportunities Program ELO-P 2024-25. Spent to date is the penalty for 24-25.
25-26	2600	FB	\$100,000	26-27			\$60,000			\$40,000	Expanded Learning Opportunities Program ELO-P 2025-26
26-27	2600	FB	\$100,000	27-28				\$60,000		\$40,000	Expanded Learning Opportunities Program ELO-P 2026-27
27-28	2600	FB	\$100,000	28-29					\$60,000	\$40,000	Expanded Learning Opportunities Program ELO-P 2027-28
25-26	6019	UR	\$74,401	28-29			\$24,401			\$50,000	Student Services and Professional Development 2025-26 NEW - Discretionary
21-22	6053	UR	\$55,852	27-28		\$27,695	\$25,000			\$3,157	Universal Prekindergarten Planning and Implementation Grant 21-22 (Adopted budget 25-26 deadline extended 2 years)
22-23	6053	UR	\$48,748	27-28			\$0			\$48,748	Universal Prekindergarten Planning and Implementation Grant 22-23 (Adopted budget 25-26 deadline extended 2 years)
21-22	6266	FB	\$56,771	25-26	\$23,794	\$16,628	\$16,349			\$0	Educator Effectiveness Funds (EEF)
24-25	6546	FB	\$19,799	24-25		\$19,799				\$0	Special Ed Mental Health 24-25 (these annual funds started 2023-24)
25-26	6546	FB	\$20,168	25-26			\$20,168			\$0	Special Ed Mental Health 25-26
26-27	6546	FB	\$20,168	26-27				\$20,168		\$0	Special Ed Mental Health 26-27
27-28	6546	FB	\$20,168	27-28					\$20,168	\$0	Special Ed Mental Health 27-28
22-23	6762	FB	\$126,448	25-26	\$83,759	\$29,567	\$13,122			\$0	Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD)
23-24	6770	FB	\$33,362	25-26	\$4,921	\$11,844	\$16,597			\$0	Prop 28 Art & Music In Schools 23-24
24-25	6770	FB	\$31,113	26-27			\$6,113	\$25,000		\$0	Prop 28 Art & Music In Schools 24-25
25-26	6770	FB	\$38,765	27-28					\$25,000	\$13,765	Prop 28 Art & Music In Schools 25-26
26-27	6770	FB	\$38,765	28-29						\$38,765	Prop 28 Art & Music In Schools 26-27
27-28	6770	FB	\$38,765	29-30						\$38,765	Prop 28 Art & Music In Schools 27-28
23-24	7435	FB	\$135,423	27-28	\$60,592	\$57,727	\$17,104			\$0	Learning Recovery Emergency Block Grant (LRE) 23-24 (reduced by 15%)
25-26	7435	FB	\$7,562	27-28			\$7,562			\$0	Learning Recovery Emergency Block Grant (LRE) #1/3: 25-26 restore original allocation to 100%:pay 9/3 each year for 3 years
26-27	7435	FB	\$7,562	28-29				\$7,562		\$0	Learning Recovery Emergency Block Grant (LRE) #2/3: 25-26 restore original allocation to 100%:pay 9/3 each year for 3 years
27-28	7435	FB	\$7,562	29-30					\$7,562	\$0	Learning Recovery Emergency Block Grant (LRE) #3/3: 25-26 restore original allocation to 100%:pay 9/3 each year for 3 years
24-25	7810	FB	\$1,820				\$1,820			\$0	Other State: Literacy Screening PD
Totals			\$1,188,667		\$272,570	\$168,919	\$208,518	\$112,730	\$112,730	\$313,200	
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, Special Education Early Intervention Preschool Grant (AB only), California Clean Energy, COVID Federal and State where all funds were spent, Local which includes donations and grants.											

Twin Hills USD
Enrollment and ADA
2025-26 1st Interim - Current

	2024-25 PRIOR FISCAL YEAR			2024-25 Note: Enrollment @ 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 (UPC)	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	194	184	39	194	184	39	194	184	39
4-6	106	100.58	36	107	93	88	23	93	88	23	93	88	23
TK-5: NPS					1	1	0	1	1	0	1	1	0
6-8: 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	289	274	63	289	274	63	289	274	63
Ratio of ADA to Enrollment / Percentage Unduplicated	LCFF=305 (w/o SCOE) 94.18% 27.78%				LCFF=288 (w/o SCOE) 94.81% 21.80%			LCFF=288 (w/o SCOE) 94.81% 21.80%			LCFF=288 (w/o SCOE) 94.81% 21.80%		
	AB will be funded on current year				AB will be funded on prior year 289.05			AB will be funded on 3 year average 277.06			AB will be funded on 3 year average 279.01		
CHARTER SCHOOL Twin Hills CMS													
K-3													
4-6	64	59.21	16	64	79	74	24	79	74	24	79	74	24
7-8	143	133.78	32	145	173	163	37	173	163	37	173	163	37
9-12													
SCOE/NPS													
Totals	207	192.99	48	209	252	237	61	252	237	61	252	237	61
Ratio of ADA to Enrollment / Percentage Unduplicated	93.23% 23.19%				94.05% 24.21%			94.05% 24.21%			94.05% 24.21%		
CHARTER SCHOOL Orchard View													
K-3	32	29.23	7	30	39	38	8	39	38	8	39	38	8
4-6	48	46.59	11	49	42	41	8	42	41	8	42	41	8
7-8	37	35.97	10	37	39	38	9	39	38	9	39	38	9
9-12	107	101.26	22	102	104	101	19	104	101	19	104	101	19
SCOE/NPS													
Totals	224	213.05	50	218	224	218	44	224	218	44	224	218	44
Ratio of ADA to Enrollment / Percentage Unduplicated	95.11% 22.32%				97.32% 19.64%			97.32% 19.64%			97.32% 19.64%		
Sub-Totals District 53	737	694	183	733	765	729	168	765	729	168	765	729	168
CHARTER SCHOOL SunRidge													
K-3	134	122.75	40	132	131	122	38	131	122	38	131	122	38
4-6	87	81.1	35	86	82	77	36	82	77	36	82	77	36
7-8	35	31.82	8	36	50	47	11	50	47	11	50	47	11
9-12													
SCOE/NPS	2	1.97		2	2	2	1	2	2	1	2	2	1
Totals District 21	258	237.64	83	256	265	248	86	265	248	86	265	248	86
Ratio of ADA to Enrollment / Percentage Unduplicated	92.11% 32.17%				93.58% 32.45%			93.58% 32.45%			93.58% 32.45%		
TOTALS ALL SITES	995	932	266	989	1,030	977	254	1,030	977	254	1,030	977	254

Apple Blossom Elem funded on prior year ADA or 3 year rolling ADA

Funded ADA

992.05

Funded ADA

980.06

Funded ADA

982.01

Enrollment Increase

35

ADA Increase (see AB note)

60

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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
	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.

Apple Blossom Elementary

Twin Hills Union Elementary
Sonoma County

2025-26 First Interim
AVERAGE DAILY ATTENDANCE

49 70961 0000000
Form AI
G81JNZ1D2B(2025-26)

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	291.00	288.05	288.05	288.05	0.00	0.0%
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)					0.00	
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)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	291.00	288.05	288.05	288.05	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	1.00	1.00	1.00	1.00	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.00	1.00	1.00	1.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	292.00	289.05	289.05	289.05	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Twin Hills CMS & Orchard View School

Twin Hills Union Elementary
Sonoma County

2025-26 First Interim
AVERAGE DAILY ATTENDANCE

49 70961 0000000
Form AI
G81JNZ1D2B(2025-26)

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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	240.00	237.00	237.00	237.00	0.00	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	240.00	237.00	237.00	237.00	0.00	0.0%
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	216.00	218.00	218.00	218.00	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	216.00	218.00	218.00	218.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	456.00	455.00	455.00	455.00	0.00	0.0%

SunRidge School

Sunridge Charter
Twin Hills Union Elementary
Sonoma County

2025-26 First Interim
AVERAGE DAILY ATTENDANCE

49 70961 4930350
Form AI
G81942BRRZ(2025-26)

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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	252.00	248.00	248.00	248.00	0.00	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	252.00	248.00	248.00	248.00	0.00	0.0%
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					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

SACS Financial Reporting Software -
SACS V14

File: AI, Version 3

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District/Apple Blossom Elementary/Twin Hills CMS - Unrestricted + Restricted

Twin Hills Union Elementary
Sonoma County

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

49 70961 0000000
Form 011
G81JNZ1D2B(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	7,885,352.00	7,813,548.00	810,708.49	7,813,548.00	0.00	0.0%
2) Federal Revenue		8100-8299	177,300.00	175,344.00	(120,495.00)	175,344.00	0.00	0.0%
3) Other State Revenue		8300-8599	925,418.00	1,066,253.00	249,364.45	1,066,253.00	0.00	0.0%
4) Other Local Revenue		8600-8799	947,160.00	1,132,110.00	157,330.22	1,132,110.00	0.00	0.0%
5) TOTAL, REVENUES			9,935,230.00	10,187,255.00	1,096,908.16	10,187,255.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,678,957.00	3,882,302.00	1,119,102.48	3,882,302.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,640,737.00	1,675,252.00	486,502.52	1,675,252.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,470,092.00	2,532,896.00	645,567.11	2,532,896.01	(.01)	0.0%
4) Books and Supplies		4000-4999	221,671.00	421,053.00	98,226.66	421,052.86	.14	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,485,939.00	2,824,441.00	580,663.05	2,824,441.01	(.01)	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	162,090.00	162,090.00	(9,879.00)	162,090.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,659,486.00	11,498,034.00	2,920,182.82	11,498,033.88		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(724,256.00)	(1,310,779.00)	(1,823,274.66)	(1,310,778.88)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,506,270.00	1,506,270.00	46,269.13	1,506,270.00	0.00	0.0%
b) Transfers Out		7600-7629	1,187,000.00	1,187,000.00	87,000.00	1,187,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			319,270.00	319,270.00	(40,730.87)	319,270.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(404,986.00)	(991,509.00)	(1,864,005.53)	(991,508.88)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,210,518.00	3,556,028.00		3,556,028.87	.87	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,210,518.00	3,556,028.00		3,556,028.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,210,518.00	3,556,028.00		3,556,028.87		
2) Ending Balance, June 30 (E + F1e)			2,805,532.00	2,564,519.00		2,564,519.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	(1.00)		0.00		
b) Restricted		9740	580,792.00	507,283.00		507,283.47		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	264,993.00	142,397.00		142,396.52		
West County JPAs: Special Ed & Transportation	0000	9780	70,000.00					
Fund Balance Support: Charters	0000	9780	848,985.00					
Assignment Reduction due to Support	0000	9780	(653,992.00)					
West County JPAs: Special Ed & Transportation	0000	9780		70,000.00				
Fund Balance Support: Charters	0000	9780		897,181.00				
Assignment Reduction due to Support	0000	9780		(824,784.00)				
West County JPAs: Special Ed & Transportation	0000	9780				70,000.00		
Fund Balance Support: Charters	0000	9780				897,181.00		
Assignment Reduction due to Support	0000	9780				(824,784.48)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,954,747.00	1,909,840.00		1,909,840.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,218,713.00	3,984,951.00	1,120,794.00	3,984,951.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,067,139.00	964,205.00	243,772.00	964,205.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(199,007.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,725,000.00	5,240,000.00	0.00	5,240,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	(2.20)	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	40,306.69	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	210,000.00
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	100,422.00
6230	California Clean Energy Jobs Act	70,694.47
6266	Educator Effectiveness, FY 2021-22	7,000.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	30,000.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	89,167.00
Total, Restricted Balance		507,283.47

District/Apple Blossom Elementary/Twin Hills CMS - Unrestricted

Twin Hills Union Elementary
Sonoma County

2025-26 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

49 70961 0000000
Form 011
G81JNZ1D2B(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	7,749,552.00	7,677,748.00	810,708.49	7,677,748.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	180,975.00	176,240.00	29,614.99	176,240.00	0.00	0.0%
4) Other Local Revenue		8600-8799	489,160.00	673,660.00	51,606.97	673,660.00	0.00	0.0%
5) TOTAL, REVENUES			8,419,687.00	8,527,648.00	891,930.45	8,527,648.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,237,599.00	3,447,084.00	1,002,584.93	3,447,084.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,299,756.00	1,294,296.00	380,203.70	1,294,296.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,805,819.00	1,862,242.00	551,305.14	1,862,242.00	0.00	0.0%
4) Books and Supplies		4000-4999	86,664.00	92,682.00	31,543.23	92,682.41	(.41)	0.0%
5) Services and Other Operating Expenditures		5000-5999	837,590.00	859,750.00	440,965.59	859,750.00	0.00	0.0%
6) Capital Outlay		6000-6999	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	150,000.00	0.00	150,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,417,428.00	7,706,054.00	2,406,602.59	7,706,054.41		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,002,259.00	821,594.00	(1,514,672.14)	821,593.59		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,506,270.00	1,506,270.00	46,269.13	1,506,270.00	0.00	0.0%
b) Transfers Out		7600-7629	1,187,000.00	1,187,000.00	87,000.00	1,187,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(1,878,259.00)	(2,055,293.00)	0.00	(2,055,293.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,558,989.00)	(1,736,023.00)	(40,730.87)	(1,736,023.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(556,730.00)	(914,429.00)	(1,555,403.01)	(914,429.41)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,781,470.00	2,971,666.00		2,971,665.93	(.07)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,781,470.00	2,971,666.00		2,971,665.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,781,470.00	2,971,666.00		2,971,665.93		
2) Ending Balance, June 30 (E + F1e)			2,224,740.00	2,057,237.00		2,057,236.52		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	264,993.00	142,397.00		142,396.52		
West County JPAs: Special Ed & Transportation	0000	9780	70,000.00					
Fund Balance Support: Charters	0000	9780	848,985.00					
Assignment Reduction due to Support	0000	9780	(653,992.00)					
West County JPAs: Special Ed & Transportation	0000	9780		70,000.00				
Fund Balance Support: Charters	0000	9780		897,181.00				
Assignment Reduction due to Support	0000	9780		(824,784.00)				
West County JPAs: Special Ed & Transportation	0000	9780				70,000.00		
Fund Balance Support: Charters	0000	9780				897,181.00		
Assignment Reduction due to Support	0000	9780				(824,784.48)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,954,747.00	1,909,840.00		1,909,840.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,218,713.00	3,984,951.00	1,120,794.00	3,984,951.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,067,139.00	964,205.00	243,772.00	964,205.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(199,007.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,725,000.00	5,240,000.00	0.00	5,240,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	(2.20)	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	40,306.69	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%

District/Apple Blossom Elementary/Twin Hills CMS - Restricted

Twin Hills Union Elementary
Sonoma County

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

49 70961 0000000
Form 011
G81JNZ1D2B(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	135,800.00	135,800.00	0.00	135,800.00	0.00	0.0%
2) Federal Revenue		8100-8299	177,300.00	175,344.00	(120,495.00)	175,344.00	0.00	0.0%
3) Other State Revenue		8300-8599	744,443.00	890,013.00	219,749.46	890,013.00	0.00	0.0%
4) Other Local Revenue		8600-8799	458,000.00	458,450.00	105,723.25	458,450.00	0.00	0.0%
5) TOTAL, REVENUES			1,515,543.00	1,659,607.00	204,977.71	1,659,607.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	441,358.00	435,218.00	116,517.55	435,218.00	0.00	0.0%
2) Classified Salaries		2000-2999	340,981.00	380,956.00	106,298.82	380,956.00	0.00	0.0%
3) Employee Benefits		3000-3999	664,273.00	670,654.00	94,261.97	670,654.01	(.01)	0.0%
4) Books and Supplies		4000-4999	135,007.00	328,371.00	66,683.43	328,370.45	.55	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,648,349.00	1,964,691.00	139,697.46	1,964,691.01	(.01)	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,090.00	12,090.00	(9,879.00)	12,090.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,242,058.00	3,791,980.00	513,580.23	3,791,979.47		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,726,515.00)	(2,132,373.00)	(308,602.52)	(2,132,372.47)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	1,878,259.00	2,055,293.00	0.00	2,055,293.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,878,259.00	2,055,293.00	0.00	2,055,293.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			151,744.00	(77,080.00)	(308,602.52)	(77,079.47)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	429,048.00	584,362.00		584,362.94	.94	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			429,048.00	584,362.00		584,362.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			429,048.00	584,362.00		584,362.94		
2) Ending Balance, June 30 (E + F1e)			580,792.00	507,282.00		507,283.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	(1.00)		0.00		
b) Restricted		9740	580,792.00	507,283.00		507,283.47		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	135,800.00	135,800.00	0.00	135,800.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			135,800.00	135,800.00	0.00	135,800.00	0.00	0.0%
FEDERAL REVENUE								

TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT, APPLE BLOSSOM, TWIN HILLS CMS -- FUNDS 01 AND 03 COMBINED: 2025-26 Multi-Year Projection @ 1st Interim

	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			526.05			514.06			516.01
Enrollment				513			541			541			541
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	5,741,930	145,356	5,887,286	6,442,449	135,800	6,578,249	6,463,363	135,800	6,599,163	6,693,318	135,800	6,829,118
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	1,334,067	-	1,334,067	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	-	190,956	190,956	-	175,344	175,344	-	175,344	175,344	-	175,344	175,344
Federal Funding: COVID19 (Unearned - record as expensed)			73,008	73,008		-	-		-	-		-	-
Other State Revenues	8300-8599	174,357	47,380	221,737	176,240	43,706	219,946	178,214	43,706	221,920	179,981	43,706	223,687
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		-	311,037	311,037	-	495,631	495,631	-	345,301	345,301	-	345,301	345,301
ELOP funding recaptured by the State for 21-22 & 22-23		-	(310,725)	(310,725)	-	-	-	-	-	-	-	-	-
STRS on Behalf of State		-	325,665	325,665	-	350,676	350,676	-	368,209	368,209	-	386,619	386,619
THCMS Declining Enrollment Protection 22-23 only		-	-	-	-	-	-	-	-	-	-	-	-
Local Revenues	8600-8799	662,262	273,105	935,367	673,660	458,450	1,132,110	481,440	570,000	1,051,440	482,845	570,000	1,052,845
Total Revenue		7,966,525	1,124,963	9,091,488	8,527,648	1,659,607	10,187,255	8,384,526	1,638,360	10,022,886	8,645,438	1,656,770	10,302,208
Expenditures													
Certificated Salaries	1000-1999	3,099,672	379,293	3,478,965	3,447,084	382,833	3,829,917	3,326,272	390,490	3,716,762	3,392,128	398,299	3,790,427
Certificated Salaries One Time Grant Funds		-	85,833	85,833	-	52,385	52,385	-	25,527	25,527	-	25,527	25,527
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Classified Salaries	2000-2999	1,185,150	335,594	1,520,744	1,294,296	372,477	1,666,773	1,320,182	329,947	1,650,129	1,346,586	336,545	1,683,131
Classified Salaries One Time Grant Funds		-	63,364	63,364	-	8,479	8,479	-	8,600	8,600	-	8,600	8,600
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits -- Statutory	3301-3399	201,834	63,573	265,407	235,706	46,217	281,923	235,035	42,495	277,530	239,735	43,345	283,080
Employee Benefits One Time Grant Funds		-	42,643	42,643	-	14,603	14,603	-	9,003	9,003	-	9,003	9,003
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits STRS on Behalf of State	3101-3199	-	325,665	325,665	-	350,676	350,676	-	368,209	368,209	-	386,619	386,619
Employee Benefits STRS	3101-3199	566,729	51,959	618,688	618,524	73,281	691,805	601,255	74,584	675,839	613,279	76,075	689,354
Employee Benefits PERS	3201-3300	310,038	86,958	396,996	341,721	93,182	434,903	349,472	85,971	435,443	363,710	89,374	453,084
Employee & Retiree Benefits -- Health & Welfare	3400-3499;3700-3799;3900-3998	593,864	80,022	673,886	666,291	87,234	753,525	665,282	88,977	754,259	678,587	90,756	769,343
EE Benefits-H&W One Time Grant Funds		-	2,656	2,656	-	5,461	5,461	-	3,505	3,505	-	3,505	3,505
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Books and Supplies	4000-4999	79,083	86,416	165,499	92,682	217,443	310,125	81,693	78,136	159,829	83,328	79,293	162,621
Books and Supplies One Time Grant Funds		-	120,531	120,531	-	110,928	110,928	-	8,000	8,000	-	8,000	8,000
Services, Other Operating Expenses	5000-5999	839,933	1,446,478	2,286,411	859,750	1,764,589	2,624,339	879,490	1,624,850	2,504,340	899,630	1,657,350	2,556,980
Services One Time Grant Funds		0	213,113	213,113	0	200,102	200,102	0	98,272	98,272	0	98,272	98,272
Restricted Expense Adjustment		-	-	-	-	-	-	2,200	(2,200)	-	30,017	(30,017)	-
Necessary Expense Reductions - see narrative		-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	6000-6999	-	42,424	42,424	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7299 7300-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo: BAS to D21 charter	7299	-	9,879	9,879	-	12,090	12,090	-	12,090	12,090	-	12,090	12,090
Other Outgo: BAS to D21 charter	7299	200,000	-	200,000	150,000	-	150,000	150,000	-	150,000	150,000	-	150,000
Total Expenditures		7,076,303	3,436,401	10,512,704	7,706,054	3,791,980	11,498,034	7,610,881	3,246,456	10,857,337	7,797,000	3,292,636	11,089,636
Excess (Deficiency)		890,222	(2,311,438)	(1,421,216)	821,594	(2,132,373)	(1,310,779)	773,645	(1,608,096)	(834,451)	848,438	(1,635,866)	(787,428)
Transfers In	8910-8929	2,210,480	-	2,210,480	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	(1,950,120)	-	(1,950,120)	(1,187,000)	-	(1,187,000)	(1,187,000)	-	(1,187,000)	(1,087,000)	-	(1,087,000)
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program	8980-8999	(1,908,778)	1,908,778	-	(2,055,293)	2,055,293	-	(1,788,400)	1,788,400	-	(1,816,170)	1,816,170	-
Total Transfers/Other Uses		(1,648,418)	1,908,778	260,360	(1,736,023)	2,055,293	319,270	(1,480,850)	1,788,400	307,550	(1,408,620)	1,816,170	407,550
Net Increase (Decrease)		(758,196)	(402,660)	(1,160,856)	(914,429)	(77,080)	(991,509)	(707,205)	180,304	(526,901)	(560,182)	180,304	(379,878)
Fund Balance													
Beginning Balance		3,729,862	987,023	4,716,885	2,971,666	584,363	3,556,029	2,057,237	507,283	2,564,520	1,350,032	687,587	2,037,619
Audit Adjustment(s)		-	-	-	-	-	-	-	-	-	-	-	-
Net Ending Balance		2,971,666	584,363	3,556,029	2,057,237	507,283	2,564,520	1,350,032	687,587	2,037,619	789,850	867,891	1,657,741
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	-	584,363	584,363	-	507,283	507,283	-	687,587	687,587	-	867,891	867,891
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		786,942	-	786,942	897,181	-	897,181	855,225	-	855,225	906,572	-	906,572
Assigned - Fund Bal Site Support/Pensions/Tech/Facilities-Net		347,488	-	347,488	(824,784)	-	(824,784)	(1,378,134)	-	(1,378,134)	(2,026,025)	-	(2,026,025)
Assigned - Lottery Unrestricted		12,589	-	12,589	-	-	-	-	-	-	-	-	-
Assigned - COVID19 Legal / No Expense Reductions		-	-	-	-	-	-	-	-	-	-	-	-
Reserve for Economic Uncertainties	9789	1,749,647	-	1,749,647	1,909,840	-	1,909,840	1,797,941	-	1,797,941	1,834,303	-	1,834,303
Unassigned/Unappropriated Ending Bal	9790	0	-	0	0	-	0	0	-	0	0	-	0
Net Ending Balance		2,971,666	584,363	3,556,029	2,057,237	507,283	2,564,520	1,350,032	687,587	2,037,619	789,850	867,891	1,657,741
Economic Uncertainties required level per BP 3100 17%													
Reserve Requirement Met													
32%													
Reserves included in EU percentage above:													
FUND 17 Calculation of Estimated Ending FB per year		\$ 323,175	\$ 16,973	\$ 340,148	\$ 340,148	\$ 12,000	\$ 352,148	\$ 352,148	\$ 12,000	\$ 364,148	\$ 364,148	\$ 12,000	\$ 376,148

District/Apple Blossom Elementary

TWIN HILLS UNION SCHOOL DISTRICT APPLE BLOSSOM SCHOOL AND DISTRICT 2025-26 CASH FLOW ESTIMATES @ 1st Interim

APPLE B ELEM/DISTRICT	2025-26 PROJECTIONS														DEFERRED	
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
DESCRIPTION	ACCT #S														JU-AU 26	
A: BEGIN CASH	9110	2,891,579.26	2,095,003.43	1,586,787.48	1,095,681.90	1,557,560.71	1,222,418.71	3,249,176.71	2,291,706.71	1,973,546.71	1,197,804.71	2,286,881.71	1,626,896.71			
B: RECEIPTS																
Rev Limit Prop Taxes	8020-8079		16,426.05	11,242.89	12,635.55		2,600,000.00				2,000,000.00		599,695.51	5,240,000.00		5,240,000.00
LCFF State Aid	8010-8019	94,586.00	94,586.00	170,255.00	170,255.00	170,255.00	170,255.00	170,255.00	171,173.00	171,173.00	171,173.00	171,173.00	171,173.00	1,896,312.00		1,896,312.00
Basic Aid Supplement	8011	68,238.00	68,238.00	122,828.00	122,828.00	122,828.00	122,828.00	122,828.00	85,677.00	85,677.00	85,677.00	85,677.00	85,677.00	85,676.00	1,179,000.00	1,179,000.00
Education Protection Act	8012			135,524.00			135,524.00			105,770.00			105,770.00	482,588.00		482,588.00
Deferred Maintenance TF	8091							-50,000.00						-50,000.00		-50,000.00
In Lieu & Spec Ed Prop Tax	8080-8099		-195,829.00	-391,655.00	-261,104.00	-261,104.00	-261,104.00	-261,104.00	-193,204.00	-606,748.00	-303,371.00	-303,371.00	-235,471.00	-3,274,065.00	-303,375.00	-3,577,440.00
Federal	8100-8299			9,520.00	1,817.00	52,604.00		35,070.00			11,865.00		11,865.00	122,741.00	52,603.00	175,344.00
Other State - see below	8300-8599															
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		12,220.00	12,220.00	21,995.00	89,426.00	21,995.00	21,995.00	21,995.00	22,320.00	44,800.00	30,430.00	22,320.00	22,320.00	344,036.00	0.00	344,036.00
Lottery, Unrest+Rest & Other								20,748.00			18,012.00			38,760.00	38,760.00	77,520.00
STRS on Behalf of / State Liability														0.00	232,389.00	232,389.00
Other Local	8600-8799														0.00	
Interest				23,511.97				30,000.00			33,000.00			86,511.97	33,488.03	120,000.00
Interagency Services							45,000.00			45,000.00			45,000.00	135,000.00	45,000.00	180,000.00
Rent, Util, SR MOU, Misc		2,248.00	2,708.09	6,868.00	8,055.25	25,000.00	9,000.00	200.00	34,000.00	5,000.00	10,000.00	1,100.00	7,930.66	112,110.00	380,000.00	492,110.00
Special Ed		18,978.00	18,978.00	34,160.00	34,160.00	28,620.00	28,620.00	28,620.00	25,173.00	25,173.00	25,173.00	25,173.00	25,172.00	318,000.00		318,000.00
Interfund TF in (MOUs TH+OV+ASP)	8910-8929				46,269.13	265,000.00			265,000.00					325,000.00	901,269.13	1,206,270.00
Contributions from Unrest.	8930-8979													100,000.00	100,000.00	100,000.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		196,270.00	17,327.14	120,737.89	247,853.90	425,198.00	2,883,383.00	118,612.00	410,139.00	-124,155.00	2,081,959.00	2,072.00	1,264,131.17	7,643,528.10	783,865.90	8,427,394.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	46,796.63	215,100.05	266,798.64	220,665.87	219,230.00	219,230.00	219,230.00	219,230.00	219,230.00	219,230.00	219,230.00	239,234.81	2,523,206.00		2,523,206.00
Classified Salaries	2000-2999	66,288.86	106,048.87	118,780.54	118,631.08	121,780.00	121,780.00	121,780.00	121,780.00	121,780.00	121,780.00	121,780.00	129,780.65	1,391,990.00		1,391,990.00
Employee Benefits	3000-3999	49,661.08	149,848.02	132,311.34	132,613.85	134,235.00	134,235.00	134,235.00	134,235.00	134,235.00	134,235.00	134,235.00	143,242.71	1,547,322.00	232,389.00	1,779,711.00
Books & Supplies	4000-4999	728.68	44,695.69	23,837.42	14,136.25	19,015.00	21,732.00	8,149.00	13,582.00	19,015.00	21,732.00	27,164.00	7,857.64	221,644.68	50,000.00	271,644.68
Services & Other Operational	5000-5999	15,181.11	74,929.97	177,009.72	265,239.69	266,080.00	359,648.00	292,688.00	239,472.00	157,327.00	345,905.00	159,648.00	257,675.99	2,610,804.48	50,000.00	2,660,804.48
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	157,000.00
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		178,656.36	590,622.60	718,737.66	838,286.74	760,340.00	856,625.00	1,076,082.00	728,299.00	651,587.00	992,882.00	662,057.00	1,077,791.80	9,131,967.16	339,389.00	9,471,356.16
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	92x															
Prior year LCFF, In Lieu Property Tax																
Lottery, Other State, Interest, Due To/From		-104,370.71	633,491.38	116,082.00	1,473,531.95									2,118,734.62		
Accounts Payable	95x															
Prior year: Clear Due To/From, MOU, Books																
Sup, Unearned Rev. CY Use Tax		-709,818.76	-568,411.87	-9,187.81	-421,220.30									-1,708,638.74		
TOTAL PRIOR YR		-814,189.47	65,079.51	106,894.19	1,052,311.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	410,095.88		
E: NET INC/DEC	(B-C+D)	-796,575.83	-508,215.95	-491,105.58	461,878.81	-335,142.00	2,026,758.00	-957,470.00	-318,160.00	-775,742.00	1,089,077.00	-659,985.00	186,339.37	-1,078,343.18		
F: ENDING CASH BALANCE	(A+E)	2,095,003.43	1,586,787.48	1,095,681.90	1,557,560.71	1,222,418.71	3,249,176.71	2,291,706.71	1,973,546.71	1,197,804.71	2,286,881.71	1,626,896.71	1,813,236.08		444,476.90	

Notes: Amount expected in or after July of 2026 for all types of revenue is estimated at over \$500k. 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 (\$232,389).
Expenses to be made after June 30, 2026 shows the book entry amount for STRS on Behalf of State (will not be paid), \$100k 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 @ 1st Interim October 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%	63 / 26.53%	63 / 23.81%	63 / 21.80%
Funded ADA / Actual ADA	Cur Yr ADA 288.40	Based on prior year ADA 289.05	Based on 3 year roll avg ADA 277.06	Based on 3 year roll avg ADA 279.01
Enrollment (w/LCFF - TK below age 5)	308	289	289	289
Enrollment notes:	1.0 SCOE 6/22 pgm	1 SCOE student and 1 NPS student (included above)	1 SCOE student and 1 NPS student (included above)	1 SCOE student and 1 NPS student (included above)
Property Taxes % inc/dec	\$5.136 Million	\$5.24 Million	\$5.35 Million	\$5.46 Million
In Lieu Property Tax per ADA	\$5,511	\$5,282	\$5,459	\$5,560
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	\$1,334,067	\$1,179,000 estimate	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 \$195.37: Rest \$88.22	Unr \$190 Rest \$82 ADA*1.04446	Unr \$190 Rest \$82 ADA*1.04446	Unr \$190 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	\$57,968	\$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 + SSPDBG	\$218,803	ELOP R2600 \$101,137 + Mental Health \$24,371 + Prop 28 Art & Music in Schools \$44,765 + Learning Recovery ERBG \$8,110 + Presch IC \$16,000 + SSPDBG \$89,908	ELOP \$101,137+ Mental Health \$24,371 + Prop 28 Art & Music in Schools \$44,765 + LRERBG \$8,110 + Presch IC \$16,000	ELOP \$101,137+ Mental Health \$24,371 + Prop 28 Art & Music in Schools \$44,765 + LRERBG \$8,110 + Presch IC \$16,000
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)	\$204,375	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	\$71,757	Rest: RESIG Safety and donations budgeted when actually received	Zero, only budgeted when received	Zero
Special Ed Transfers	\$189,925	Unr Consortium Rent. Rest funding from SELPA with est increase, SR share of WC Consort costs	Prior year plus \$100k+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	19.6 FTE Teachers & Student Support: Teachers 14.0 FTE; AB, TH, OV, Dist Special Ed 3.5 FTE; Intervention 0.80 FTE; Enrichment (Art & Music) 0.7 FTE; Counselor 0.6 FTE*. Admin=1.0 FTE Site Admin, 1.0 FTE Admin on Loan, 1.0 FTE Superintendent	Deduct 1.0 FTE Admin on Loan	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+0.10 FTE R7435- FTE included in overall total of .60 FTE above	Counselor 0.16 FTE R6546+0.10 FTE R7435 - these FTEs are included above	Counselor 0.16 FTE R6546+0.10 FTE R7435 - these FTEs are included above
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	18.2 FTE (includes AB+TH Special Ed Instr Assist 4.4 FTE & AB+TH Maint 2.0 FTE, Health Tech 0.63 FTE) + 5.0 FTE District personnel	Deduct 1.1 FTE Special Ed 1:1 Instr Assists	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	0.26 FTE Art IA R6770 (FTE 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	Employee benefits for 1X grant funded programs	R6546+R7435+R6770- see above	R6546+R7435+R6770- see above
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 = 26.40%	STRS = 19.1%; PERS = 26.9%

Twin Hills USD - District & Apple Blossom Elementary School - 2025-26 Multi-Year Projection Assumptions @ 1st Interim page 2 of 2

Assumptions Continued	2024-25	2025-26	2026-27	2027-28
District/AB 25-26 1st Interim	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	R6546	R6546	R6546
Additional Adjustments			To be determined	To be determined
Books and Supplies		Expenses based on prior year and updated for current year. One time purchases, carryover, and donations received are now budgeted	Prior year Unrest -\$6,725 carryover + 2%; Rest - \$80k one time and carryover +2%	Prior year +2%
One Time Grant Funds	\$96,678	\$41k R6019 new textbooks, \$9k R6770 art materials, \$16k R7032 kitchen equipment	Music and art supplies R6770 \$8,000	Same as prior year
Services, Other Operating Expenses		Expenses based on prior year and updated 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 and estimated cost savings for WC Consort change in distributing costs +2%	Prior year + 2%
One Time Grant Funds	\$187,677	R2600 ELOP \$62k, R6019 SSPDBG \$8k, R6266 professional development \$21k, R6547 preschool mental health \$16k, R6770 music and art \$8k, R6762 Garden IC+safety \$28k	Estimated expenses: \$50k ELOP, \$17k Mental Health R6546+R6547; \$10k art and music services	Estimated expenses: \$50k ELOP, \$17k Mental Health R6546+R6547; \$10k 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
Capital Outlay	1X Cafet R7032 \$42,424	None anticipated to date	None	None
Other Outgo (Mental Health TF to SELPA)	\$5,908	R6546 Mental Health \$7,000	Same as prior year	Same as prior year
Other Outgo: BAS to D21 SunRidge	\$200,000 Exp support	\$150,000 Expense support	\$150,000 Expense support	\$150,000 Expense support
Transfers In				
MOU amounts from Charters+ABASP	\$1,518,355	\$1,130,000 Charters+\$30k ABASP	\$1,130,000 Charters+ \$30k ABASP	Same as prior year
CRSP from Fund 20	\$11,705	\$46,270	\$34,550	\$34,550
Transfers Out				
Contribution to Cafeteria Fund	\$105,000	\$87,000 is current estimate	\$87,000 is current estimate	Same as prior year
Basic Aid Supplement Funds to THCMS	\$669,310	\$300,000 is current estimate	\$300,000 is current estimate	\$300,000 is current estimate
Basic Aid Supplement/CRSP Funds to OV	BAS \$518,000	\$300,000 is current estimate	\$300,000 is current estimate	\$200,000 is current estimate
Contributions: Restricted				
Special Ed Encroachment & Other transfers	\$1,452,078	\$1,635,293	Prior year - SELPA revenue inc-WC Consort cost reduction + 2% = \$1,368,400	Prior year - +2% = \$1,396,170
Routine Restricted Maintenance	\$362,000	\$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
Components of Ending Fund Balance				
Nonspendable (Revolving Fund cash)	\$5,000	Revolving funds, no change	Same as prior year	Same as prior year
Restricted	\$306,825: See below (1)	CA Clean Energy \$15,104; ELOP R2600 \$85,000; SSPDBG R6019 \$40,000; Ed Effect R6266 \$7,000; Prop 28 Art & Music In Schools R6770 \$44,765	CA Clean Energy \$15,104; ELOP R2600 \$136,137; SSPDBG R6019 \$40,000; Ed Effect R6266 \$7,000; Prop 28 Art & Music In Schools R6770 \$59,530	CA Clean Energy \$15,104; ELOP R2600 \$187,274; SSPDBG R6019 \$40,000; Ed Effect R6266 \$7,000; Prop 28 Art & Music In Schools R6770 \$74,295
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)-Actual	17% +	17% +	13%	5%
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 is calculated without STRS on Behalf of State

(1) Restricted 2024-25: CACE \$15,104; ELOP \$56,877; Ed Effect \$42,248; Art Music IMD BG \$31,991; Prop 28 AMIS \$28,627; Lottery \$13,974; Kitchen Infrs \$22,084; R7810 \$2,434; RRM \$73,404; Local Res 9x \$20,081

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/IPI/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)
SSPDBG = Student Services & Professional Development Block Grant (New 25-26)
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 @ 1st Interim**

	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%		LCFF Prior Year used, higher ADA	2.30%		LCFF 3 year rolling average used	3.02%		LCFF 3 year rolling average used	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		289.05	Donation Rev & Exp NOT shown		277.06	Donation Rev & Exp NOT shown		279.01
				306.00			289.00			289.00			289.00
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	3,632,536	145,356	3,777,892	3,799,361	135,800	3,935,161	3,745,676	135,800	3,881,476	3,881,003	135,800	4,016,803
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 & Subq years, estimates only		1,334,067		1,334,067	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	-	190,956	190,956	-	175,344	175,344	-	175,344	175,344	-	175,344	175,344
Federal Funding: COVID19 (Unearned - record as expensed)		-	73,008	73,008	-	-	-	-	-	-	-	-	-
Other State Revenues: Mandated, Lottery, Transportation	8300-8599	130,576	28,317	158,893	125,160	23,370	148,530	126,084	23,370	149,454	127,680	23,370	151,050
State Funding: IPI, Universal PreK (Unearned-see Fed)		-	69,181	69,181	-	-	-	-	-	-	-	-	-
State Funding: ELOP, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recovery ER BG, Kitchen Infrastructure, Prop 28 AMIS		-	218,803	218,803	-	284,291	284,291	-	194,383	194,383	-	194,383	194,383
ELOP funding recaptured by the State for 21-22 & 22-23		-	(210,725)	(210,725)	-	-	-	-	-	-	-	-	-
Other State: STRS/PERS on Behalf of State		-	222,780	222,780	-	232,389	232,389	-	244,008	244,008	-	256,208	256,208
Local Revenues	8600-8799	621,510	261,682	883,192	651,660	458,450	1,110,110	459,440	570,000	1,029,440	460,845	570,000	1,030,845
Total Revenue		5,772,598	999,358	6,771,956	5,811,480	1,309,644	7,121,124	5,592,709	1,342,905	6,935,614	5,758,822	1,355,105	7,113,927
Expenditures													
Certificated Salaries	1000-1999	1,890,757	379,293	2,270,050	2,109,440	382,833	2,492,273	1,951,165	390,490	2,341,655	1,989,519	398,299	2,387,818
Certificated Salaries One Time Grant Funds		-	67,956	67,956	-	30,933	30,933	-	17,413	17,413	-	17,413	17,413
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Classified Salaries	2000-2999	938,406	335,594	1,274,000	1,011,034	372,477	1,383,511	1,031,255	329,947	1,361,202	1,051,880	336,545	1,388,425
Classified Salaries One Time Grant Funds		-	43,083	43,083	-	8,479	8,479	-	8,600	8,600	-	8,600	8,600
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits -- Statutory	3301-3399;		63,573	203,473		46,217	211,086		42,495	205,276		43,345	209,381
Employee Benefits One Time Grant Funds	3501-3699	139,900	31,962	31,962		9,899	9,899		7,250	7,250		7,250	7,250
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits STRS/PERS on Behalf of State		-	222,780	222,780	-	232,389	232,389	-	244,008	244,008	-	256,208	256,208
Employee Benefits STRS	3101-3199	361,437	51,959	413,396	385,870	73,281	459,151	358,985	74,584	433,569	366,164	76,075	442,239
Employee Benefits PERS	3201-3299	229,137	86,958	316,095	252,296	93,182	345,478	257,960	85,971	343,931	268,599	89,374	357,973
Employee & Retiree Benefits -- Health & Welfare	3400-3499;		80,022	475,390		87,234	519,625		88,977	513,724		90,756	523,998
EE Benefits-H&W One Time Grant Funds	3700-3799	395,368	2,125	2,125	432,391	2,083	2,083	424,747	2,083	2,083	433,242	2,083	2,083
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Books and Supplies	4000-4999	63,555	67,490	131,045	58,713	135,903	194,616	53,028	57,800	110,828	54,088	58,957	113,045
Books and Supplies One Time Grant Funds		-	96,678	96,678	-	77,029	77,029	-	8,000	8,000	-	8,000	8,000
Services, Other Operating Expenses	5000-5999	739,954	1,438,313	2,178,267	739,850	1,764,589	2,504,439	754,645	1,624,850	2,379,495	769,740	1,657,350	2,427,090
Services One Time Grant Funds		-	187,677	187,677	-	156,365	156,365	-	78,135	78,135	-	78,135	78,135
Restricted Expense Adjustment (clear through unrest)		-	-	-	-	-	-	2,200	(2,200)	-	30,017	(30,017)	-
Necessary Expense Reductions - see narrative		-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	6000-6999	-	42,424	42,424	-	-	-	-	-	-	-	-	-
Other Outgo (One Time Funds - ERMHS 7100-7199; transfer to SELPA Obj 7222)	7300-7499	-	5,908	5,908	-	7,000	7,000	-	7,000	7,000	-	7,000	7,000
Other Outgo: BAS & CRSP to D21 Charter	7299	200,000		200,000	150,000		150,000	150,000		150,000	150,000		150,000
Total Expenditures		4,958,514	3,203,795	8,162,309	5,304,463	3,479,893	8,784,356	5,146,766	3,065,403	8,212,169	5,279,285	3,105,373	8,384,658
Excess (Deficiency)		814,084	(2,204,437)	(1,390,353)	507,017	(2,170,249)	(1,663,232)	445,943	(1,722,498)	(1,276,555)	479,537	(1,750,268)	(1,270,731)
Transfers In from OVS	8910-8929	828,700		828,700	630,000		630,000	630,000		630,000	630,000		630,000
Transfers In from THCMS	8910-8929	657,810		657,810	500,000		500,000	500,000		500,000	500,000		500,000
Transfers In from F20 OPEB for CRSP	8910-8929	11,705		11,705	46,270		46,270	34,550		34,550	34,550		34,550
Transfers In from ABASP	8910-8929	31,845		31,845	30,000		30,000	30,000		30,000	30,000		30,000
Transfers Out to Cafeteria (enter as negative)	7610-7629	(105,000)	-	(105,000)	(87,000)	-	(87,000)	(87,000)	-	(87,000)	(87,000)	-	(87,000)
Transfers Out: BAS to Fund 03	7200+7600	(669,310)		(669,310)	(300,000)		(300,000)	(300,000)		(300,000)	(300,000)		(300,000)
Transfers Out: BAS / CRSP to OV	7200+7600	(518,000)		(518,000)	(300,000)		(300,000)	(300,000)		(300,000)	(200,000)		(200,000)
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program	8980-8999	(1,834,078)	1,908,778	74,700	(1,955,293)	2,055,293	100,000	(1,688,400)	1,788,400	100,000	(1,716,170)	1,816,170	100,000
Total Transfers/Other Uses		(1,596,328)	1,908,778	312,450	(1,436,023)	2,055,293	619,270	(1,180,850)	1,788,400	607,550	(1,108,620)	1,816,170	707,550
Net Increase (Decrease)		(782,244)	(295,659)	(1,077,903)	(929,006)	(114,956)	(1,043,962)	(734,907)	65,902	(669,005)	(629,083)	65,902	(563,181)
Fund Balance													
Beginning Balance		3,524,795	602,484	4,127,279	2,742,551	306,825	3,049,376	1,813,545	191,869	2,005,414	1,078,638	257,771	1,336,409
Audit Adjustment(s)		-	-	-	-	-	-	-	-	-	-	-	-
Net Ending Balance		2,742,551	306,825	3,049,376	1,813,545	191,869	2,005,414	1,078,638	257,771	1,336,409	449,555	323,673	773,228
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		306,825	306,825		191,869	191,869		257,771	257,771		323,673	323,673
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		158,826		158,826	197,524		197,524	157,170		157,170	97,381		97,381
Assigned - Amount required for OV to meet BP3100		391,635		391,635	377,827		377,827	297,297		297,297	309,718		309,718
Assigned - Amount required for SR to meet BP3100		395,307		395,307	519,354		519,354	557,928		557,928	596,854		596,854
Assigned - Fund Bal Support/Pensions/Tech/Facilities		347,488		347,488	-		-	-		-	-		-
Assigned - Reduces Above Assignment		-		-	(824,784)		(824,784)	(1,378,134)		(1,378,134)	(2,026,025)		(2,026,025)
Assigned - See Reduces Above Assignments, decreases amount		-		-	-		-	-		-	-		-
Assigned - Lottery Res 1100 Unrestricted		6,725		6,725	-		-	-		-	-		-
Assigned - COVID19 Legal: Distance Learning		-		-	-		-	-		-	-		-
Reserve for Economic Uncertainties	9789	1,367,570		1,367,570	1,468,624		1,468,624	1,369,377		1,369,377	1,396,627		1,396,627
Unassigned/Unappropriated Ending Bal	9790	0		0	0		0	0		0	0		0
Net Ending Balance		2,742,551	306,825	3,049,376	1,813,545	191,869	2,005,414	1,078,638	257,771	1,336,409	449,555	323,673	773,228
Reserve percentage is based on Reserve of Economic Uncertainties + Unassigned/Unappropriated Ending Bal divided by Total Expenditures and Transfers Out.													
					21%			13%			5%		

Twin Hills Union Elementary (70961) - District/Apple Blossom Elementary 1st Interim 25-26					11/5/2025				
					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		289		289		289	
Unduplicated Pupil Count (UPC)		85		63		63		63	
Unduplicated Pupil Percentage (UPP)		27.51%		26.53%		23.81%		21.80%	
Current Year LCFF Average Daily Attendance (ADA)		288.40		274.00		274.00		274.00	
Funded LCFF ADA		288.40		289.05		277.06		279.01	
LCFF ADA Funding Method		Current Year		Prior Year		3PY Average		3PY Average	
LCFF Entitlement Summary									
Base Grant		\$2,906,653		\$2,980,241		\$2,943,313		\$3,064,447	
Grade Span Adjustment		194,832		200,031		196,809		211,092	
<i>Adjusted Base Grant</i>		\$3,101,485		\$3,180,272		\$3,140,122		\$3,275,539	
Supplemental Grant		170,644		168,746		149,533		142,813	
Concentration Grant		-		-		-		-	
Total Base, Supplemental and Concentration Grant		\$3,272,129		\$3,349,018		\$3,289,655		\$3,418,352	
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		188,530		194,208		200,838	
Total Allowance and Add-On Amounts		\$466,771		\$556,642		\$565,530		\$575,905	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)		\$3,738,900		\$3,905,660		\$3,855,185		\$3,994,257	
Miscellaneous Adjustments		-		-		-		-	
Total LCFF Entitlement (excludes Additional State Aid)		\$ 3,738,900		\$ 3,905,660		\$ 3,855,185		\$ 3,994,257	
LCFF Entitlement Per ADA (excludes Categorical MSA)		\$ 12,964		\$ 13,512		\$ 13,915		\$ 14,316	
Additional State Aid		-		-		-		-	
Total LCFF Entitlement with Additional State Aid		3,738,900		3,905,660		3,855,185		3,994,257	
LCFF Sources Summary									
Funding Source Summary									
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>		\$ 1,589,326		\$ 1,526,760		\$ 1,512,429		\$ 1,551,306	
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>		\$ 370,427		\$ 482,588		\$ 471,614		\$ 514,836	
Net State Aid <i>(excludes Additional State Aid)</i>		\$ 1,779,147		\$ 1,896,312		\$ 1,871,142		\$ 1,928,115	
Additional State Aid		\$ -		\$ -		\$ -		\$ -	
Total Funding Sources		\$ 3,738,900		\$ 3,905,660		\$ 3,855,185		\$ 3,994,257	
Funding Source by Resource-Object									
State Aid (Resource Code 0000, Object Code 8011)		\$ 1,779,147		\$ 1,896,312		\$ 1,871,142		\$ 1,928,115	
EPA, Current Year (Resource 1400, Object Code 8012)		\$ 370,427		\$ 482,588		\$ 471,614		\$ 514,836	
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)		\$ 1,068		\$ (126,624)		\$ -		\$ -	
(P-A less Prior Year Accrual)									
Property Taxes (Object 8021 to 8089)		\$ 5,136,550		\$ 5,240,000		\$ 5,350,000		\$ 5,460,000	
% Change		9.5016%		2.0140%		2.0992%		2.0561%	
In-Lieu of Property Taxes (Object Code 8096)		(3,547,224)		(3,713,240)		(3,837,571)		(3,908,694)	
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		\$ 3,738,900		\$ 3,905,660		\$ 3,855,185		\$ 3,994,257	
Additional State Aid		\$ -		\$ -		\$ -		\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)		\$ -		\$ -		\$ -		\$ -	
Excess Taxes before Minimum State Aid		\$ -		\$ -		\$ -		\$ -	
Total Funding Sources		\$ 3,738,900		\$ 3,905,660		\$ 3,855,185		\$ 3,994,257	

Twin Hills Union Elementary (70961) - District/Apple Blossom Elementary 1st Interim 25-26		11/5/2025			
		2024-25	2025-26	2026-27	2027-28
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	3,464,347	\$ 3,630,615	\$ 3,596,143	\$ 3,738,190
Supplemental and Concentration Grant funding in the LCAP year	\$	170,644	\$ 168,746	\$ 149,533	\$ 142,813
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$ -	\$ -	\$ -
Percentage to Increase or Improve Services		4.93%	4.65%	4.16%	3.82%
Necessary Small School Allowance by School					
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	11,676.96	\$ 11,923.80	\$ 12,220.49	\$ 12,588.95
Grades 4-6	\$	10,736.94	\$ 10,963.41	\$ 11,235.72	\$ 11,575.61
Grades 7-8	\$	11,054.50	\$ 11,287.75	\$ 11,568.87	\$ 11,918.96
Grades 9-12	\$	13,145.55	\$ 13,422.30	\$ 13,756.30	\$ 14,172.09
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%	26.53%	23.81%	21.80%
Grades TK-3	\$	609	\$ 601	\$ 555	\$ 526
Grades 4-6	\$	560	\$ 552	\$ 511	\$ 484
Grades 7-8	\$	576	\$ 569	\$ 526	\$ 498
Grades 9-12	\$	686	\$ 676	\$ 625	\$ 592
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

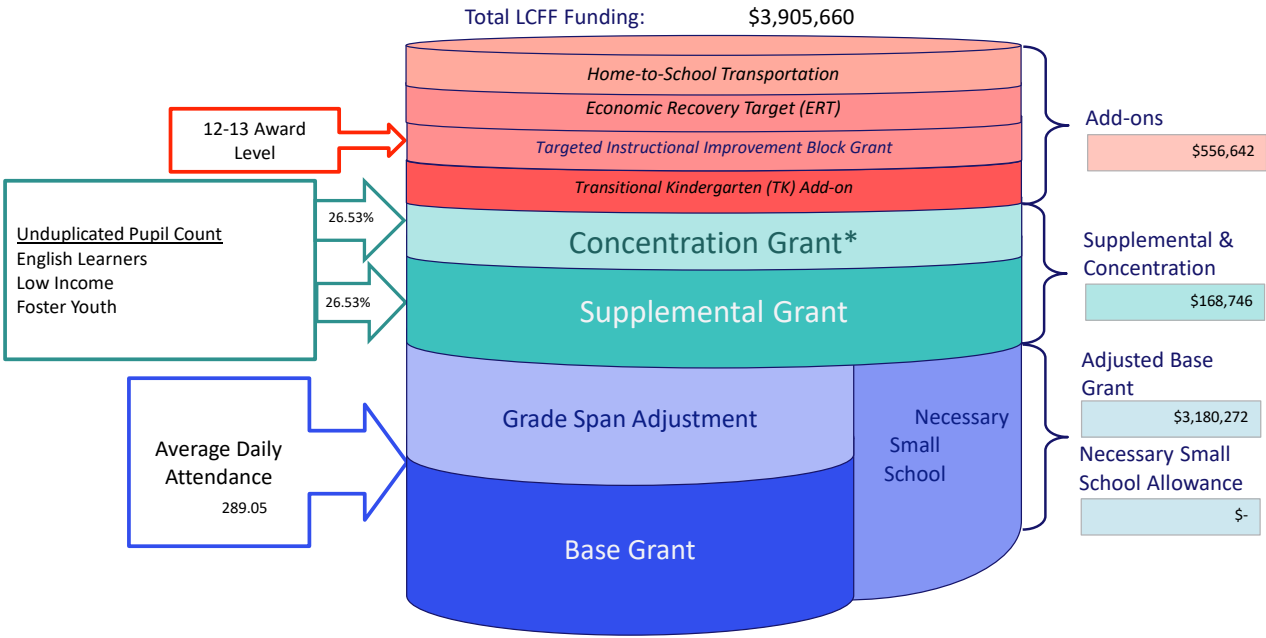
Twin Hills Union Elementary (70961) - District/Apple Blossom Elementary 1st Interv.26.2										PY1	v.26.2	11/5/2025	CY							
LOCAL CONTROL FUNDING FORMULA										2024-25				2025-26						
LCFF ENTITLEMENT CALCULATION																				
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage						COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage					
	1.07%		0.00%		27.51%		27.51%				2.30%		0.00%		26.53%		26.53%			
	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total	Prior Year ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3	186.80	\$ 10,025	\$ 1,043	\$ 609	\$ -	\$ 2,181,256	187.47	\$ 10,256	\$ 1,067	\$ 601	\$ -	\$ 2,235,355								
Grades 4-6	101.60	10,177		560	-	1,090,873	101.58	10,411		552	-	1,113,663								
Grades 7-8	-	10,478		576	-	-	-	10,719		569	-	-								
Grades 9-12	-	12,144	316	686	-	-	-	12,423	323	676	-	-								
Subtract Necessary Small School ADA and Funding	-	-				-	-	-				-								
Total Base, Supplemental, and Concentration Grant		\$ 2,906,653	\$ 194,832	\$ 170,644	\$ -	\$ 3,272,129		\$ 2,980,241	\$ 200,031	\$ 168,746	\$ -	\$ 3,349,018								
NSS Allowance		-				-		-				-								
TOTAL BASE	288.40	\$ 2,906,653	\$ 194,832	\$ 170,644	\$ -	\$ 3,272,129	289.05	\$ 2,980,241	\$ 200,031	\$ 168,746	\$ -	\$ 3,349,018								
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	TK ADA	34.00	TK Add-on rate	\$ 5,545.00		188,530								
ECONOMIC RECOVERY TARGET PAYMENT																				
LCFF Entitlement Before Adjustments						\$ 3,738,900						\$ 3,905,660								
Miscellaneous Adjustments						-						-								
ADJUSTED LCFF ENTITLEMENT						\$ 3,738,900						\$ 3,905,660								
Local Revenue (including RDA)						(1,589,326)						(1,526,760)								
Gross State Aid						\$ 2,149,574						\$ 2,378,900								
Education Protection Account Entitlement						(370,427)						(482,588)								
Net State Aid						\$ 1,779,147						\$ 1,896,312								
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	288.40			\$ 1,449,844		\$ 5,027.20	289.05			\$ 1,453,112								
2012-13 NSS Allowance (deficit)		\$ -				-		\$ -				-								
Minimum State Aid Adjustments						-						-								
Less Current Year Property Taxes/In-Lieu						(1,589,326)						(1,526,760)								
Less Education Protection Account Entitlement						(370,427)						(482,588)								
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						\$ 1,779,147						\$ 1,896,312								
ADDITIONAL STATE AID						\$ -						\$ -								
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 1,779,147						\$ 1,896,312								
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Splemental																				
Change Over Prior Year		-6.47%	(258,822)					4.46%	166,760											
LCFF Entitlement Per ADA (excluding Categorical MSA)						12,964						13,512								
Per-ADA Change Over Prior Year		3.98%	496					4.23%	548											
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		-8.50%	(165,312)			\$ 1,779,147		6.59%	117,165			\$ 1,896,312								
Education Protection Account						370,427						482,588								
Property Taxes Net of In-Lieu Transfers		0.71%	11,143			1,589,326		-3.94%	(62,566)			1,526,760								
Charter In-Lieu Taxes		0.00%	-			-		0.00%	-			-								
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		-3.86%	(154,169)			\$ 3,738,900		1.46%	54,599			\$ 3,905,660								

Twin Hills Union Elementary (70961) - District/Apple Blossom Elementary 1st Interv.26.2										CY1	v.26.2	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%		23.81% 23.81%					3.42%		0.00%		21.80% 21.80%				
	3PY Average									3PY Average								
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	179.08	\$ 10,566	\$ 1,099	\$ 555	\$ -	\$ 2,188,445	185.82	\$ 10,927	\$ 1,136	\$ 526	\$ -	\$ 2,339,278	185.82	\$ 10,927	\$ 1,136	\$ 526	\$ -	\$ 2,339,278
Grades 4-6	96.98	10,725		511	-	1,089,641	92.19	11,092		484	-	1,067,155	92.19	11,092		484	-	1,067,155
Grades 7-8	1.00	11,043		526	-	11,569	1.00	11,421		498	-	11,919	1.00	11,421		498	-	11,919
Grades 9-12	-	12,798	333	625	-	-	-	13,236	344	592	-	-	-	13,236	344	592	-	-
Subtract Necessary Small School ADA and Funding	-	-				-	-	-				-	-	-				-
Total Base, Supplemental, and Concentration Grant		\$ 2,943,313	\$ 196,809	\$ 149,533	\$ -	\$ 3,289,655		\$ 3,064,447	\$ 211,092	\$ 142,813	\$ -	\$ 3,418,352		\$ 3,064,447	\$ 211,092	\$ 142,813	\$ -	\$ 3,418,352
NSS Allowance		-				-		-				-		-				-
TOTAL BASE	277.06	\$ 2,943,313	\$ 196,809	\$ 149,533	\$ -	\$ 3,289,655	279.01	\$ 3,064,447	\$ 211,092	\$ 142,813	\$ -	\$ 3,418,352	279.01	\$ 3,064,447	\$ 211,092	\$ 142,813	\$ -	\$ 3,418,352
ADD ONS:																		
Targeted Instructional Improvement Block Grant						\$ -						\$ -						\$ -
Home-to-School Transportation (COLA added commencing 2023-24)						109,509						113,254						113,254
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	34.00	TK Add-on rate	\$ 5,712.00		194,208	TK ADA	34.00	TK Add-on rate	\$ 5,907.00		200,838	TK ADA	34.00	TK Add-on rate	\$ 5,907.00		200,838
ECONOMIC RECOVERY TARGET PAYMENT										261,813		261,813						
LCFF Entitlement Before Adjustments						\$ 3,855,185						\$ 3,994,257						\$ 3,994,257
Miscellaneous Adjustments						-						-						-
ADJUSTED LCFF ENTITLEMENT						\$ 3,855,185						\$ 3,994,257						\$ 3,994,257
Local Revenue (including RDA)						(1,512,429)						(1,551,306)						(1,551,306)
Gross State Aid						\$ 2,342,756						\$ 2,442,951						\$ 2,442,951
Education Protection Account Entitlement						(471,614)						(514,836)						(514,836)
Net State Aid						\$ 1,871,142						\$ 1,928,115						\$ 1,928,115
MINIMUM STATE AID CALCULATION																		
			12-13 Rate	2026-27 ADA		N/A			12-13 Rate	2027-28 ADA		N/A						N/A
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,027.20	277.06		\$ 1,392,836			\$ 5,027.20	279.01		\$ 1,402,639						\$ 1,402,639
2012-13 NSS Allowance (deficit)			\$ -			-			\$ -			-						-
Minimum State Aid Adjustments						-						-						-
Less Current Year Property Taxes/In-Lieu						(1,512,429)						(1,551,306)						(1,551,306)
Less Education Protection Account Entitlement						(471,614)						(514,836)						(514,836)
Subtotal State Aid for Historical RL/Charter General BG						\$ -						\$ -						\$ -
Categorical Minimum State Aid						855,303						855,303						855,303
Charter School Categorical Block Grant adjusted for ADA			-	-		-			-	-		-			-	-		-
Minimum State Aid Guarantee Before Proration Factor						\$ 855,303						\$ 855,303						\$ 855,303
Proration Factor						0.00%						0.00%						0.00%
Minimum State Aid Guarantee						\$ 855,303						\$ 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						\$ 1,871,142						\$ 1,928,115						\$ 1,928,115
ADDITIONAL STATE AID						\$ -						\$ -						\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 1,871,142						\$ 1,928,115						\$ 1,928,115
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter S						\$ 3,855,185						\$ 3,994,257						\$ 3,994,257
Change Over Prior Year			-1.29%	(50,475)					3.61%	139,072								
LCFF Entitlement Per ADA (excluding Categorical MSA)						13,915						14,316						
Per-ADA Change Over Prior Year			2.98%	403					2.88%	401								
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		-1.33%	(25,170)	\$ 1,871,142				3.04%	56,973	\$ 1,928,115								
Education Protection Account				471,614						514,836								
Property Taxes Net of In-Lieu Transfers		-0.94%	(14,331)	1,512,429				2.57%	38,877	1,551,306								
Charter In-Lieu Taxes		0.00%	-	-				0.00%	-	-								
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		-1.01%	(39,501)	\$ 3,855,185				2.49%	95,850	\$ 3,994,257								

Twin Hills Union Elementary (70961) - District/Apple Blossom Elementary 1st Interim 25-26

Components of LCFF Entitlement

	2025-26		
Base Grant	\$ 2,980,241	289.05 ADA	
Grade Span Adjustment	\$ 200,031	\$ 3,180,272	Adjusted Base Grant
Supplemental Grant	\$ 168,746 26.53%		
Concentration Grant	\$ - 26.53%	\$ 168,746	Supplemental & Concentration
Allowance: Necessary Small School	\$ -	\$ -	Allowance
Add-on: Targeted Instructional Improvement Block Grant	\$ -		
Add-on: Home-to-School Transportation	\$ 106,299		
Add-on: Small School District Bus Replacement Program	\$ -	\$ 556,642	Add-ons
Add-on Economic Recovery Target	\$ 261,813		
Add-on: Transitional Kindergarten	\$ 188,530		
Total	\$ 3,905,660	\$ 3,905,660	



*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	288.40	289.05	277.06	279.01	
LCFF Sources per ADA, including NSS	\$ 11,415.40	\$ 12,468.33	\$ 12,964.29	\$ 13,512.06	\$ 13,914.62	\$ 14,315.82	
Net Dollar Change per ADA		\$ 1,052.94	\$ 495.95	\$ 547.77	\$ 402.56	\$ 401.20	
Net Percent Change		9.22%	3.98%	4.23%	2.98%	2.88%	
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	\$ 11,415.40	\$ 12,468.33	\$ 12,964.29	\$ 13,512.06	\$ 13,914.62	\$ 14,315.82	
Net Change per ADA		\$ 1,052.94	\$ 495.95	\$ 547.77	\$ 402.56	\$ 401.20	
Net Percent Change		9.22%	3.98%	4.23%	2.98%	2.88%	

Twin Hills Charter Middle School

TWIN HILLS UNION SCHOOL DISTRICT TWIN HILLS CHARTER MIDDLE SCHOOL 2025-26 CASH FLOW ESTIMATES @ 1st Interim

TWIN HILLS CMS		2025-26 ACTUALS				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	668,668.29	792,841.12	681,778.85	762,921.79	532,936.75	344,458.75	396,745.75	507,409.75	339,065.75	594,049.75	619,146.75	622,664.75			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF State Aid+PY Recomp	8015	37,318.00	37,318.00	67,172.00	67,172.00	67,172.00	67,172.00	67,172.00	99,828.00	99,828.00	99,828.00	99,828.00	99,831.00	909,639.00		909,639.00
Education Protection Account	8012			108,248.00			108,248.00			132,560.00			132,561.00	481,617.00		481,617.00
In Lieu Property Tax+PY Recd	8096		58,714.00	117,427.00	78,285.00	78,285.00	78,285.00	78,285.00	78,285.00	228,090.00	114,044.00	114,044.00	114,044.00	1,137,788.00	114,044.00	1,251,832.00
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		7,289.00	7,289.00	13,120.00	58,437.00	13,120.00	13,120.00	13,120.00	13,120.00	29,510.00	14,405.00	14,405.00	14,405.00	211,340.00		211,340.00
Lottery, Unrest+Rest							16,864.00				16,864.00			33,728.00	33,728.00	67,456.00
STRS on Behalf of / State Liability														0.00	118,287.00	118,287.00
Other Local - see below	8300-8599															
Interest					7,411.73			5,500.00			5,000.00			17,911.73	4,088.27	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		44,607.00	103,321.00	305,967.00	211,305.73	158,577.00	270,785.00	330,941.00	191,233.00	489,988.00	250,141.00	228,277.00	410,841.00	2,995,983.73	270,147.27	3,266,131.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	13,030.00	117,570.13	118,470.58	120,670.58	121,000.00	121,000.00	121,000.00	121,000.00	121,000.00	121,000.00	121,000.00	142,354.71	1,359,096.00		1,359,096.00
Classified Salaries	2000-2999	8,149.86	21,113.68	23,923.06	23,566.57	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	38,508.83	283,262.00		283,262.00
Employee Benefits	3000-3999	9,029.96	64,185.00	53,237.24	54,680.62	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	68,765.19	634,898.01	118,287.00	753,185.01
Books& Supplies	4000-4999	737.40	2,494.29	5,399.39	6,197.54	8,964.00	11,953.00	10,459.00	14,941.00	10,459.00	11,953.00	14,941.00	20,909.56	119,408.18	30,000.00	149,408.18
Services & Other Operational	5000-5999	4,522.54	9,020.17	23,793.79	10,966.06	13,091.00	6,545.00	9,818.00	19,636.00	24,545.00	13,091.00	9,818.00	3,789.97	148,636.53	15,000.00	163,636.53
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		35,469.76	214,383.27	224,824.06	216,081.37	347,055.00	218,498.00	220,277.00	359,577.00	235,004.00	225,044.00	224,759.00	399,328.26	2,920,300.72	293,377.00	3,213,677.72
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		117,953.90	92,649.00		173,509.99									384,112.89		
Accounts Payable	9500															
Prior year: Clear Due To/From, MOU, Books																
Sup, Unearned Rev. CY Use Tax		-2,918.31	-92,649.00		-398,719.39									-494,286.70		
TOTAL PRIOR YR		115,035.59	0.00	0.00	-225,209.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-110,173.81		
E: NET INC/DEC	(B-C+D)	124,172.83	-111,062.27	81,142.94	-229,985.04	-188,478.00	52,287.00	110,664.00	-168,344.00	254,984.00	25,097.00	3,518.00	11,512.74	-34,490.80		
F: ENDING CASH BAL	(A+E)	792,841.12	681,778.85	762,921.79	532,936.75	344,458.75	396,745.75	507,409.75	339,065.75	594,049.75	619,146.75	622,664.75	634,177.49		-23,229.73	

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 (\$118,287).
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 @ 1st Interim October 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%	61 / 24.92%	60 / 23.43%	60 / 23.53%
Funded ADA	192.99	237.00	237.00	237.00
Enrollment	207.00	252.00	252.00	252.00
In Lieu Property Tax per ADA	\$5,511	\$5,282	\$5,459	\$5,560
Federal: COVID19 (Unearned, recorded as spent)	\$0	NONE	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$195.37 Rest \$88.22	Unr \$190 Rest \$82 ADA*1.04446	Unr \$190 Rest \$82 ADA*1.04446	Unr \$190 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, SSPDBG	\$92,234	\$211,340 = ELOP, Mental Health, LRERBG, Prop 28 Art & Music In Schools plus new one time Student Services and Prof Dev BG	ELOP, Mental Health, LRERBG, Prop 28 Art & Music In Schools	ELOP, Mental Health, LRERBG, 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)	\$36,352	Unr Interest \$22,000, no FMV until year end	Unr Interest \$22,000	Same as PY
Donations & Facility Use (Unr+Rest)	\$15,823	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	11.2 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	Prior year plus .13 FTE of Counselor moved from Restricted R7435 to Unrestricted	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	Counselor .10 FTE R6546	Same as prior year
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 plus .30 FTE THPE IA R6762	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	Mental Health R6546	Same as prior year
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 = 26.4%	STRS = 19.1%; PERS = 26.9%
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	\$531 R6546 Counselor	\$3,378 Counselor R6546/R7435	\$1,422 Counselor R6546	Same as prior year
Additional Adjustments			To be determined	To be determined

Twin Hills CMS - 2025-26 1st Interim/Page 2 of 2	2024-25	2025-26	2026-27	2027-28
Expenditures - continued				
Books and Supplies		Expenses based on prior year and updated for the current year. One time purchases, carryover, donations are now included.	Unrestricted prior year minus carryover and one time of \$5,864 + 2%; Restricted Lottery only, equals lottery revenue.	Unrestricted prior year + 2%; Restricted Lottery only
One Time Grant Funds	\$23,853	\$33,899: R6762 \$20k instructional materials, Res6770 \$13k musical instruments and video equipment.	Nothing budgeted yet	Nothing budgeted yet
Services, Other Operating Expenses		Expenses based on prior year and updated for the current year. Added 8% to utility costs. One time purchases, carryover, donations are now included.	Unrestricted prior year + \$2,500 for utilities + 2%; Rest is zero.	Unrestricted prior year + \$2,500 for utilities + 2%; Restricted same as PY.
One Time Grant Funds	\$25,436	Estimated expenses \$10k ELOP R2600, \$10k R6266 Prof Dev, \$10k R6762 for software, \$12k R6770 AMIS.	R2600 ELOP \$15k, R7435 Learning Recovery EBG \$5k.	Same as prior year.
Other Outgo (Mental Health TF to SELPA)	\$3,971	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	\$669,310	\$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	\$290,500	\$250,000 current estimate	Same as prior year	No change
MOU amount for Special Ed Excess Costs	\$367,310	\$250,000 current estimate	Same as prior year	No change
Contribution	\$74,700	\$100,000 is current estimate	No change	No change
Net Increase (Decrease)	Negative - decreases fund balance	Positive amount increases fund balance	Positive amount increases fund balance	Positive amount increases fund balance
Components of Ending Fund Balance				
Restricted	\$277,538: See below (1)	CA Clean Energy \$55,590; ELOP Res2600 \$125,000; SS&PDBG Res6019 \$60,422; Art Music BG Res6762 \$30,000; Prop 28 AMIS Res6770 \$44,402	CA Clean Energy \$55,590; ELOP Res2600 \$210,000; SS&PDBG Res6019 \$60,422; Art Music BG Res6762 \$30,000; Prop 28 AMIS Res6770 \$73,804	CA Clean Energy \$55,590; ELOP Res2600 \$295,000; SS&PDBG Res6019 \$60,422; Art Music BG Res6762 \$30,000; Prop 28 AMIS Res6770 \$103,206
Assigned- Amount to meet 17%-See Fund 01		(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
Reserve for Economic Uncertainties (REU) / Actual		BP 3100 = 17% / Actual=9%	BP 3100 = 17% / Actual=11%	BP 3100 = 17% / Actual=13%
Unassigned/Unappropriated		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.		

(1) Restricted 2024-25: Lottery \$46,277; CA Clean Energy R6230 \$55,590; ELOP R2600 \$35,899; Ed Eff R6266 \$14,478; AMBG R6762 \$60,054; AMIS R6770 \$40,870; LRERBG R7435 \$9,443; Local R90xx \$14,927

TWIN HILLS UNION SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL - FUND 03: 2025-26 Multi-Year Projection @ 1st Interim

	Object Codes	Prior Fiscal Year Budget: 2024-25			Corrent 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			237.00			237.00			237.00
Enrollment				207.00			252.00			252.00			252.00
Revenue													
LCFF Sources: LCFF, EPA, In Lieu Property													
Tax	8010-8099	2,109,394		2,109,394	2,643,088		2,643,088	2,717,687		2,717,687	2,812,315		2,812,315
Federal Revenues	8100-8299			-			-			-			-
Federal Funding: COVID19 (Unearned - record as expensed)				-			-			-			-
Other State Revenues	8300-8599	43,781	19,063	62,844	51,080	20,336	71,416	52,130	20,336	72,466	52,301	20,336	72,637
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			92,234	92,234		211,340	211,340		150,918	150,918		150,918	150,918
ELOP funding recaptured by the State for 21-22 & 22-23			(100,000)	(100,000)									
Other State: STRS/PERS on Behalf of State			102,885	102,885		118,287	118,287		124,201	124,201		130,411	130,411
Local Revenues	8600-8799	40,752	11,423	52,175		22,000	22,000		22,000	22,000		22,000	22,000
Total Revenue		2,193,927	125,605	2,319,532	2,716,168	349,963	3,066,131	2,791,817	295,455	3,087,272	2,886,616	301,665	3,188,281
Expenditures													
Certificated Salaries	1000-1999	1,208,915		1,208,915	1,337,644		1,337,644	1,375,107		1,375,107	1,402,609		1,402,609
Certificated Salaries One Time Grant Funds			17,877	17,877		21,452	21,452		8,114	8,114		8,114	8,114
Additional Adjustments				-			-			-			-
Classified Salaries	2000-2999	246,744		246,744	283,262		283,262	288,927		288,927	294,706		294,706
Classified Salaries One Time Grant Funds			20,281	20,281			-			-			-
Additional Adjustments				-			-			-			-
Employee Benefits -- Statutory	3301-3399;	61,934		61,934	70,837		70,837	72,254		72,254	73,699		73,699
Employee Benefits One Time Grant Funds	3501-3699		10,681	10,681		4,704	4,704		1,753	1,753		1,753	1,753
Additional Adjustments				-			-			-			-
Employee Benefits STRS/PERS on Behalf of State			102,885	102,885		118,287	118,287		124,201	124,201		130,411	130,411
Employee Benefits STRS	3101-3199	205,292		205,292	232,654		232,654	242,270		242,270	247,115		247,115
Employee Benefits PERS	3201-3299	80,901		80,901	89,425		89,425	91,512		91,512	95,111		95,111
Employee & Retiree Benefits -- Health & Welfare	3400-3499;												
	3700-3799	198,496		198,496	233,900		233,900	240,535		240,535	245,345		245,345
EE Benefits-H&W One Time Grant Funds			531	531		3,378	3,378		1,422	1,422		1,422	1,422
Additional Adjustments				-			-			-			-
Books and Supplies	4000-4999	15,528	18,926	34,454	33,969	81,540	115,509	28,665	20,336	49,001	29,240	20,336	49,576
Books and Supplies One Time Grant Funds			23,853	23,853		33,899	33,899			-			-
Services, Other Operating Expenses	5000-5999	99,979	8,165	108,144	119,900		119,900	124,845		124,845	129,890		129,890
Services One Time Grant Funds			25,436	25,436		43,737	43,737		20,137	20,137		20,137	20,137
Necessary Expense Reductions - see narrative													
Capital Outlay	6000-6999			-			-			-			-
Other Outgo (One Time Funds - ERMHS transfer to SELPA Obj 7282)	7100-7199		3,971	3,971		5,090	5,090		5,090	5,090		5,090	5,090
Total Expenditures		2,117,789	232,606	2,350,395	2,401,591	312,087	2,713,678	2,464,115	181,053	2,645,168	2,517,715	187,263	2,704,978
Excess (Deficiency)		76,138	(107,001)	(30,863)	314,577	37,876	352,453	327,702	114,402	442,104	368,901	114,402	483,303
Transfers In from General Fund 01	8910-8929	669,310		669,310	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	(657,810)		(657,810)	(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	(74,700)		(74,700)	(100,000)		(100,000)	(100,000)		(100,000)	(100,000)		(100,000)
Total Transfers/Other Uses		(52,090)	-	(52,090)	(300,000)	-	(300,000)	(300,000)	-	(300,000)	(300,000)	-	(300,000)
Net Increase (Decrease)		24,048	(107,001)	(82,953)	14,577	37,876	52,453	27,702	114,402	142,104	68,901	114,402	183,303
Fund Balance													
Beginning Balance		205,067	384,539	589,606	229,115	277,538	506,653	243,692	315,414	559,106	271,394	429,816	701,210
Audit Adjustment(s)				-			-			-			-
Net Ending Balance		229,115	277,538	506,653	243,692	315,414	559,106	271,394	429,816	701,210	340,295	544,218	884,513
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711			-			-			-			-
Stores (nonspendable)	9712			-			-			-			-
Restricted (Res 2000-9999)	9740		277,538	277,538		315,414	315,414		429,816	429,816		544,218	544,218
Lottery Res 1100 Unrestricted	9740	5,864		5,864			-			-			-
Committed	9750			-			-			-			-
Assigned: See Fund 01 for Assignment to meet 17%		(158,826)		(158,826)	(197,524)		(197,524)	(157,170)		(157,170)	(97,381)		(97,381)
Assigned - Lottery Res 1100 Unrestricted													
Reserve for Economic Uncertainties	9789	382,077		382,077	441,216		441,216	428,564		428,564	437,676		437,676
Unassigned/Unappropriated Ending Balance		0		0	0		0	0		0	0		0
Net Ending Balance		229,115	277,538	506,653	243,692	315,414	559,106	271,394	429,816	701,210	340,295	544,218	884,513
<i>Reserve percentage is based on Reserve of Economic Uncertainties+Assigned Fund01 to meet 17% divided by Total Expenditures.</i>						9%			11%			13%	

Twin Hills Charter Middle (6052302) - Twin Hills CMS 1st Interim 25-26		11/5/2025			
		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	252	252	252
Unduplicated Pupil Count (UPC)		48	61	61	61
Unduplicated Pupil Percentage (UPP)		26.21%	24.92%	23.91%	24.21%
Current Year LCFF Average Daily Attendance (ADA)		192.99	237.00	237.00	237.00
Funded LCFF ADA		192.99	237.00	237.00	237.00
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	\$2,517,611	\$2,593,659	\$2,682,431
Grade Span Adjustment		-	-	-	-
<i>Adjusted Base Grant</i>		\$2,004,327	\$2,517,611	\$2,593,659	\$2,682,431
Supplemental Grant		105,067	125,477	124,028	129,884
Concentration Grant		-	-	-	-
Total Base, Supplemental and Concentration Grant		\$2,109,394	\$2,643,088	\$2,717,687	\$2,812,315
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	\$2,643,088	\$2,717,687	\$2,812,315
Miscellaneous Adjustments		-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)		\$ 2,109,394	\$ 2,643,088	\$ 2,717,687	\$ 2,812,315
LCFF Entitlement Per ADA (excludes Categorical MSA)		\$ 10,930	\$ 11,152	\$ 11,467	\$ 11,866
Additional State Aid		-	-	-	-
Total LCFF Entitlement with Additional State Aid		2,109,394	2,643,088	2,717,687	2,812,315
LCFF Sources Summary					
Funding Source Summary					
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>		\$ 1,063,539	\$ 1,251,832	\$ 1,293,747	\$ 1,317,725
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>		\$ 316,280	\$ 481,617	\$ 492,053	\$ 529,150
Net State Aid <i>(excludes Additional State Aid)</i>		\$ 729,575	\$ 909,639	\$ 931,887	\$ 965,440
Additional State Aid		\$ -	\$ -	\$ -	\$ -
Total Funding Sources		\$ 2,109,394	\$ 2,643,088	\$ 2,717,687	\$ 2,812,315
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)		\$ 729,575	\$ 909,639	\$ 931,887	\$ 965,440
EPA, Current Year (Resource 1400, Object Code 8012)		\$ 316,280	\$ 481,617	\$ 492,053	\$ 529,150
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)		\$ 684	\$ (84,977)	\$ -	\$ -
(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)		1,063,539	1,251,832	1,293,747	1,317,725
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status		\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement		\$ 2,109,394	\$ 2,643,088	\$ 2,717,687	\$ 2,812,315
Additional State Aid		\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)		\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid		\$ -	\$ -	\$ -	\$ -
Total Funding Sources		\$ 2,109,394	\$ 2,643,088	\$ 2,717,687	\$ 2,812,315

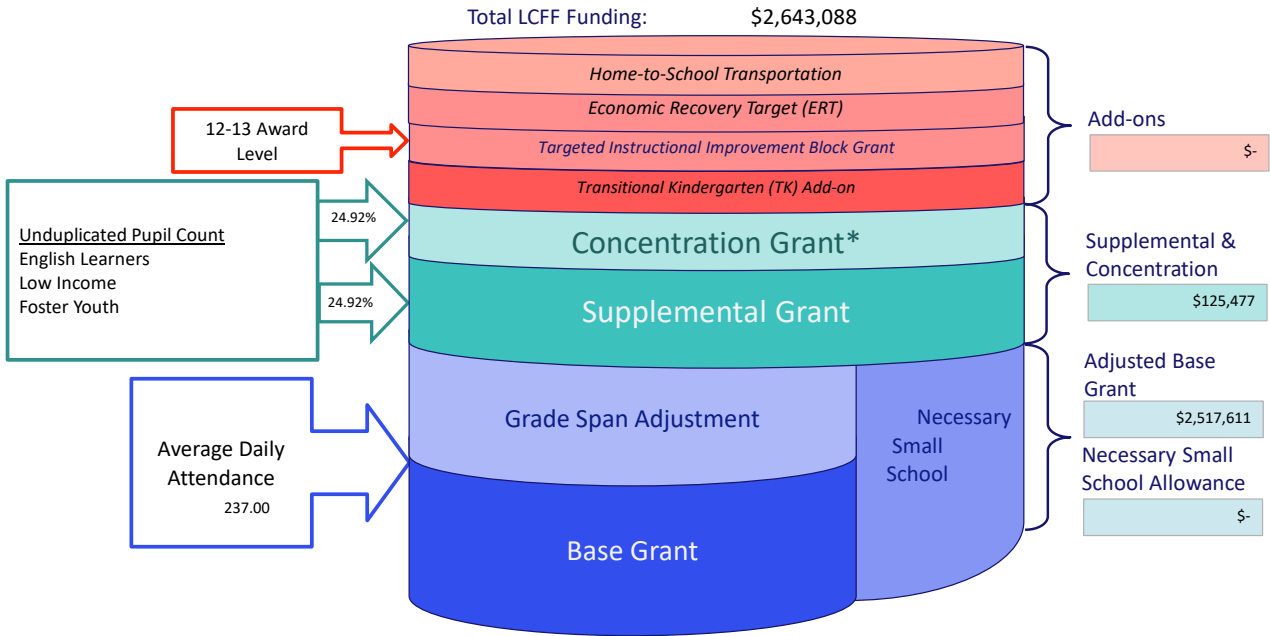
Twin Hills Charter Middle (6052302) - Twin Hills CMS 1st Interim 25-26		11/5/2025			
		2024-25	2025-26	2026-27	2027-28
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	2,004,327	\$ 2,517,611	\$ 2,593,659	\$ 2,682,431
Supplemental and Concentration Grant funding in the LCAP year	\$	105,067	\$ 125,477	\$ 124,028	\$ 129,884
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$ -	\$ -	\$ -
Percentage to Increase or Improve Services		5.24%	4.98%	4.78%	4.84%
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	11,648.18	\$ 11,887.34	\$ 12,222.82	\$ 12,647.09
Grades 4-6	\$	10,710.48	\$ 10,929.88	\$ 11,237.87	\$ 11,629.07
Grades 7-8	\$	11,027.26	\$ 11,253.23	\$ 11,571.08	\$ 11,974.00
Grades 9-12	\$	13,113.15	\$ 13,381.26	\$ 13,758.92	\$ 14,237.54
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%	24.92%	23.91%	24.21%
Grades TK-3	\$	580	\$ 564	\$ 558	\$ 584
Grades 4-6	\$	533	\$ 519	\$ 513	\$ 537
Grades 7-8	\$	549	\$ 534	\$ 528	\$ 553
Grades 9-12	\$	653	\$ 635	\$ 628	\$ 658
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

Twin Hills Charter Middle (6052302) - Twin Hills CMS 1st Interim 25-26										v.26.2	Twin Hills CMS 1st Interim 25-26										Y.26.2	11/5/2025										Y.26.2									
LOCAL CONTROL FUNDING FORMULA										2024-25										2025-26																					
LCFF ENTITLEMENT CALCULATION										2024-25										2025-26																					
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage														COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage									
Calculation Factors										1.07%		0.00%		26.21%		26.21%												2.30%		0.00%		24.92%		24.92%							
										Current Year																		Current Year													
										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	\$ 564	\$ -	\$ -										
Grades 4-6										59.21	10,177		533	-	634,167											74.00	10,411		519	-	808,811										
Grades 7-8										133.78	10,478		549	-	1,475,227											163.00	10,719		534	-	1,834,277										
Grades 9-12										-	12,144	316	653	-	-											-	12,423	323	635	-	-										
Subtract Necessary Small School ADA and Funding										-	-		-	-	-											-	-		-	-	-										
Total Base, Supplemental, and Concentration Grant										\$ 2,004,327	\$ -	\$ 105,067	\$ -	\$ 2,109,394											\$ 2,517,611	\$ -	\$ 125,477	\$ -	\$ 2,643,088												
NSS Allowance										-	-		-	-	-											-	-		-	-	-										
TOTAL BASE										192.99	\$ 2,004,327	\$ -	\$ 105,067	\$ -	\$ 2,109,394											237.00	\$ 2,517,611	\$ -	\$ 125,477	\$ -	\$ 2,643,088										
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	\$ 3,077.00	-	-											TK ADA	-	TK Add-on rate	\$ 5,545.00	-	-										
ECONOMIC RECOVERY TARGET PAYMENT																				-																					-
LCFF Entitlement Before Adjustments																				\$ 2,109,394																					\$ 2,643,088
Miscellaneous Adjustments																				-																					-
ADJUSTED LCFF ENTITLEMENT																				\$ 2,109,394																					\$ 2,643,088
Local Revenue (including RDA)																				(1,063,539)																					(1,251,832)
Gross State Aid																				\$ 1,045,855																					\$ 1,391,256
Education Protection Account Entitlement																				(316,280)																					(481,617)
Net State Aid																				\$ 729,575																					\$ 909,639
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										\$ 5,289.42		192.99		\$ 1,020,805												\$ 5,289.42		237.00		\$ 1,253,593											
2012-13 NSS Allowance (deficient)										\$ -		-		-												\$ -		-		-											
Minimum State Aid Adjustments														-																-											
Less Current Year Property Taxes/In-Lieu														(1,063,539)																(1,251,832)											
Less Education Protection Account Entitlement														(316,280)																(481,617)											
Subtotal State Aid for Historical RL/Charter General BG														\$ -																\$ -											
Categorical Minimum State Aid														-																-											
Charter School Categorical Block Grant adjusted for ADA										481.92		192.99		93,006												481.92		237.00		114,215											
Minimum State Aid Guarantee Before Proration Factor														\$ 93,006																\$ 114,215											
Proration Factor														0.00%																0.00%											
Minimum State Aid Guarantee														\$ 93,006																\$ 114,215											
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																									
LCFF Entitlement																				2,109,394																					2,643,088
Minimum State Aid plus Property Taxes including RDA																				1,156,545																					1,366,047
Offset																				-																					-
Minimum State Aid Prior to Offset																				93,006																					114,215
Total Minimum State Aid with Offset																				93,006																					114,215
State Aid Before Additional State Aid																				\$ 729,575																					\$ 909,639
ADDITIONAL STATE AID																				\$ -																					\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																				\$ 729,575																					\$ 909,639
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supple																				\$ 2,109,394																					\$ 2,643,088
Change Over Prior Year										0.19%		3,943														25.30%		533,694													
LCFF Entitlement Per ADA (excluding Categorical MSA)														10,930																11,152											
Per-ADA Change Over Prior Year										1.19%		129														2.03%		222													
Basic Aid Status (school districts only)														-																-											
LCFF SOURCES INCLUDING EXCESS TAXES																																									
										Increase		2024-25														Increase		2025-26													
State Aid										-13.36%		(112,508)		\$ 729,575												24.68%		180,064		\$ 909,639											
Education Protection Account														316,280																481,617											
Property Taxes Net of In-Lieu Transfers										0.00%		-		-												0.00%		-		-											
Charter In-Lieu Taxes										10.85%		104,066		1,063,539												17.70%		188,293		1,251,832											
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										-0.40%		(8,442)		\$ 2,109,394												17.46%		368,357		\$ 2,643,088											

Twin Hills Charter Middle (6052302) - Twin Hills CMS 1st Interim 25-26										v.26.2	CY1	v.26.2	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%	23.91%	23.91%	3.42%	0.00%	24.21%	24.21%					
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	\$ 558	\$ -	\$ -	-	\$ 10,927	\$ 1,136	\$ 584	\$ -	\$ -	
Grades 4-6										74.00	10,725		513	-	831,602	74.00	11,092		537	-	860,552	
Grades 7-8										163.00	11,043		528	-	1,886,085	163.00	11,421		553	-	1,951,763	
Grades 9-12										-	12,798	333	628	-	-	-	13,236	344	658	-	-	
Subtract Necessary Small School ADA and Funding										-	-	-	-	-	-	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant											\$ 2,593,659	\$ -	\$ 124,028	\$ -	\$ 2,717,687		\$ 2,682,431	\$ -	\$ 129,884	\$ -	\$ 2,812,315	
NSS Allowance											-				-		-				-	
TOTAL BASE										237.00	\$ 2,593,659	\$ -	\$ 124,028	\$ -	\$ 2,717,687	237.00	\$ 2,682,431	\$ -	\$ 129,884	\$ -	\$ 2,812,315	
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														\$ 2,717,687							\$ 2,812,315	
Miscellaneous Adjustments														-							-	
ADJUSTED LCFF ENTITLEMENT														\$ 2,717,687							\$ 2,812,315	
Local Revenue (including RDA)														(1,293,747)							(1,317,725)	
Gross State Aid														\$ 1,423,940							\$ 1,494,590	
Education Protection Account Entitlement														(492,053)							(529,150)	
Net State Aid														\$ 931,887							\$ 965,440	
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	237.00	\$ 1,253,593		\$ 5,289.42	237.00		\$ 1,253,593			\$ 1,253,593	
2012-13 NSS Allowance (deficient)											\$ -		-		\$ -			-			-	
Minimum State Aid Adjustments													-					-			-	
Less Current Year Property Taxes/In-Lieu													(1,293,747)					(1,317,725)			(1,317,725)	
Less Education Protection Account Entitlement													(492,053)					(529,150)			(529,150)	
Subtotal State Aid for Historical RL/Charter General BG													\$ -					\$ -				
Categorical Minimum State Aid													-					-			-	
Charter School Categorical Block Grant adjusted for ADA											481.92	237.00	114,215		481.92	237.00		114,215			114,215	
Minimum State Aid Guarantee Before Proration Factor													\$ 114,215					\$ 114,215			\$ 114,215	
Proration Factor													0.00%					0.00%			0.00%	
Minimum State Aid Guarantee													\$ 114,215					\$ 114,215			\$ 114,215	
CHARTER SCHOOL MINIMUM STATE AID OFFSET																						
LCFF Entitlement													2,717,687					2,812,315			2,812,315	
Minimum State Aid plus Property Taxes including RDA													1,407,962					1,431,940			1,431,940	
Offset													-					-			-	
Minimum State Aid Prior to Offset													114,215					114,215			114,215	
Total Minimum State Aid with Offset													114,215					114,215			114,215	
State Aid Before Additional State Aid													\$ 931,887					\$ 965,440			\$ 965,440	
ADDITIONAL STATE AID													\$ -					\$ -			\$ -	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee													\$ 931,887					\$ 965,440			\$ 965,440	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier													\$ 2,717,687					\$ 2,812,315			\$ 2,812,315	
Change Over Prior Year											2.82%	74,599				3.48%	94,628					
LCFF Entitlement Per ADA (excluding Categorical MSA)													11,467					11,866				
Per-ADA Change Over Prior Year											2.82%	315				3.48%	399					
Basic Aid Status (school districts only)													-					-			-	
LCFF SOURCES INCLUDING EXCESS TAXES																						
												Increase	2026-27			Increase	2027-28					
State Aid											2.45%	22,248	\$ 931,887		3.60%	33,553	\$ 965,440					
Education Protection Account													492,053				529,150					
Property Taxes Net of In-Lieu Transfers											0.00%	-	-		0.00%	-	-				-	
Charter In-Lieu Taxes											3.35%	41,915	1,293,747		1.85%	23,978	1,317,725					
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)											2.43%	64,163	\$ 2,717,687		2.12%	57,531	\$ 2,812,315					

Components of LCFF Entitlement

	2025-26	
Base Grant	\$ 2,517,611	237.00 ADA
Grade Span Adjustment	\$ -	\$ 2,517,611 Adjusted Base Grant
Supplemental Grant	\$ 125,477 24.92%	
Concentration Grant	\$ - 24.92%	\$ 125,477 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	\$ 2,643,088	\$ 2,643,088



*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	237.00	237.00	237.00	
LCFF Sources per ADA, including NSS	\$ 9,963.49	\$ 10,801.06	\$ 10,930.07	\$ 11,152.27	\$ 11,467.03	\$ 11,866.31	
Net Dollar Change per ADA		\$ 837.57	\$ 129.01	\$ 222.20	\$ 314.76	\$ 399.27	
Net Percent Change		8.41%	1.19%	2.03%	2.82%	3.48%	
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	\$ 9,963.49	\$ 10,801.06	\$ 10,930.07	\$ 11,152.27	\$ 11,467.03	\$ 11,866.31	
Net Change per ADA		\$ 837.57	\$ 129.01	\$ 222.20	\$ 314.76	\$ 399.27	
Net Percent Change		8.41%	1.19%	2.03%	2.82%	3.48%	

Orchard View School

Twin Hills Union Elementary
Sonoma County

2025-26 First Interim
Charter Schools Special Revenue Fund
Expenditures by Object

49709610000000
Form 091
G81JNZ1D2B(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,645,194.00	2,665,042.00	718,690.00	2,665,042.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	273,526.00	332,528.00	76,983.15	332,528.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,000.00	16,000.00	5,457.35	16,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,934,720.00	3,013,570.00	801,130.50	3,013,570.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,468,067.00	1,480,574.00	406,182.05	1,480,574.00	0.00	0.0%
2) Classified Salaries		2000-2999	254,915.00	258,820.00	62,349.71	258,820.00	0.00	0.0%
3) Employee Benefits		3000-3999	770,413.00	776,389.00	183,759.00	776,389.00	0.00	0.0%
4) Books and Supplies		4000-4999	56,036.00	140,221.00	20,062.68	140,221.25	(.25)	0.0%
5) Services and Other Operating Expenditures		5000-5999	58,235.00	80,756.00	61,707.04	80,755.75	.25	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	5,697.00	5,697.00	(4,383.00)	5,697.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,613,363.00	2,742,457.00	729,677.48	2,742,457.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			321,357.00	271,113.00	71,453.02	271,113.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
b) Transfers Out		7600-7629	630,000.00	630,000.00	0.00	630,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(330,000.00)	(330,000.00)	0.00	(330,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,643.00)	(58,887.00)	71,453.02	(58,887.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	188,890.00	242,790.00		242,788.48	(1.52)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,890.00	242,790.00		242,788.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,890.00	242,790.00		242,788.48		
2) Ending Balance, June 30 (E + F1e)			180,247.00	183,903.00		183,901.48		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	89,666.00	119,542.00		119,540.95		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	90,581.00	64,361.00		64,360.53		
BP3100: 17% Reserve	0000	9780		442,188.00				
SEE Fund01: Assignment to meet 17% Reserve	0000	9780		(377,827.00)				
BP3100: 17% Reserve deduct TF out	0000	9780	430,514.00					
BP3100: 17% Reserve per original budget including TF out	0000	9780	96,370.00					
SEE: Fund 01: Assignment to meet 17% Reserve	0000	9780	(436,303.00)					
BP3100: 17% Reserve	0000	9780				442,188.00		
SEE Fund01: Assignment to meet 17% Reserve	0000	9780				(377,827.47)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,150,568.00	968,056.00	293,273.00	968,056.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	474,026.00	545,512.00	144,545.00	545,512.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	94,075.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,020,600.00	1,151,474.00	186,797.00	1,151,474.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,645,194.00	2,665,042.00	718,690.00	2,665,042.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290					0.00	
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								

Resource	Description	2025-26 Projected Totals
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	40,000.00
6230	California Clean Energy Jobs Act	45,522.95
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	22,740.00
7412	A-G Access/Success Grant	6,510.00
7413	A-G Learning Loss Mitigation Grant	2,441.00
7810	Other Restricted State	2,327.00
Total, Restricted Balance		119,540.95

**TWIN HILLS UNION SCHOOL DISTRICT
ORCHARD VIEW SCHOOL
2025-26 CASH FLOW ESTIMATES @ 1st Interim**

ORCHARD VIEW	MONTH OF: ACCT #S	2025-26 ACTUALS				2025-26 PROJECTIONS								TOTAL	DEFERRED REV/EXP JU-AU 26	BUDGET
		JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN			
DESCRIPT																
A: BEGIN CASH	9110	471,833.56	599,327.54	481,109.16	583,484.90	349,274.09	161,811.09	264,966.09	321,201.09	136,570.38	324,616.38	398,224.38	356,535.38			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF + PY Recomputation	8011+8019	47,290.00	47,290.00	85,121.00	85,121.00	85,121.00	85,121.00	85,121.00	89,575.00	89,575.00	89,575.00	89,575.00	89,571.00	968,056.00	0.00	968,056.00
Education Protection Account	8012			144,545.00			144,545.00			128,211.00			128,211.00	545,512.00		545,512.00
In Lieu Property Tax + PY Recd	8096		64,817.00	129,633.00	86,422.00	86,422.00	86,422.00	86,422.00	86,422.00	174,970.00	87,485.00	87,485.00	87,485.00	1,063,985.00	87,489.00	1,151,474.00
Federal Revenues	8100-8299													0.00		0.00
Other State - see below	8300-8599													0.00		0.00
Mandated Block Grant	8550						8,070.00							8,070.00		8,070.00
New Block Grants	85xx	2,501.00	2,501.00	4,501.00	54,528.00	4,501.00	4,501.00	4,501.00	4,501.00	25,552.00	4,501.00	4,501.00	4,502.00	121,091.00		121,091.00
Lottery, Unrest+Rest	8560							15,504.00			15,504.00			31,008.00	31,008.00	62,016.00
STRS on Behalf of State	8590													0.00	141,351.00	141,351.00
Other Local	8660-8799				5,457.35			4,000.00			4,000.00			13,457.35	2,542.65	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		49,791.00	114,608.00	363,800.00	231,528.35	176,044.00	328,659.00	295,548.00	180,498.00	418,308.00	301,065.00	181,561.00	409,769.00	3,051,179.35	262,390.65	3,313,570.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	10,748.35	131,525.44	131,284.13	132,624.13	133,000.00	133,000.00	133,000.00	133,000.00	133,000.00	133,000.00	133,000.00	143,391.95	1,480,574.00		1,480,574.00
Classified Salaries	2000-2999	0.00	14,076.25	24,037.80	24,235.66	24,560.00	24,560.00	24,560.00	24,560.00	24,560.00	24,560.00	24,560.00	24,550.29	258,820.00		258,820.00
Employee Benefits	3000-3999	3,581.90	69,922.33	54,379.44	55,875.33	55,875.00	55,875.00	55,875.00	55,875.00	55,875.00	55,875.00	55,875.00	60,154.00	635,038.00	141,351.00	776,389.00
Books & Supplies	4000-4999	1,239.80	799.49	12,214.32	5,809.07	2,804.00	5,609.00	21,033.00	11,218.00	16,827.00	14,022.00	9,815.00	8,830.57	110,221.25	30,000.00	140,221.25
Services & Other Operatnl	5000-5999	2,853.48	14,526.87	35,952.57	8,374.12	7,268.00	6,460.00	4,845.00	475.71	0.00	0.00	0.00	0.00	80,755.75		80,755.75
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		18,423.53	230,850.38	257,868.26	226,918.31	363,507.00	225,504.00	239,313.00	365,128.71	230,262.00	227,457.00	223,250.00	436,926.81	3,045,409.00	327,048.00	3,372,457.00
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year: LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		97,233.31	179,516.00	-3,556.00	194,896.15									468,089.46		
Accounts Payable	9500															
Prior year: Clear Due To/From, MOU, Books																
Sup, Unearned Rev. CY Use Tax		-1,106.80	-181,492.00		-433,717.00									-616,315.80		
TOTAL PRIOR YR		96,126.51	-1,976.00	-3,556.00	-238,820.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-148,226.34	0.00	
E: NET INC/DEC	(B-C+D)	127,493.98	-118,218.38	102,375.74	-234,210.81	-187,463.00	103,155.00	56,235.00	-184,630.71	188,046.00	73,608.00	-41,689.00	-27,157.81	-142,455.99		
F: ENDING CASH BAL	(A+E)	599,327.54	481,109.16	583,484.90	349,274.09	161,811.09	264,966.09	321,201.09	136,570.38	324,616.38	398,224.38	356,535.38	329,377.57		-64,657.35	

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.

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 (\$141,351).

Twin Hills Union School District - Orchard View Charter School
2025-26 Multi-Year Projection Assumptions @ 1st Interim October 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%	44 / 22.19%	44 / 20.54%	44 / 19.64%
Funded ADA	213.05	218.00	218.00	218.00
Enrollment	224.00	224.00	224.00	224.00
In Lieu Property Tax per ADA	\$5,511	\$5,282	\$5,459	\$5,560
Federal: COVID19 (Unearned, recorded as spent)	NONE	NONE	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$195.37 Rest \$88.22	Unr \$190 Rest \$82 ADA*1.04446	Unr \$190 Rest \$82 ADA*1.04446	Unr \$190 Rest \$82 ADA*1.04446
Mandated Block Grant	Unr K-8 \$20.06; 9-12 \$55.76	Unr K-8 \$20.52; 9-12 \$58.21 *prior year ADA	Unr K-8 \$21.14; 9-12 \$59.97 *prior year ADA	Unr K-8 \$21.86; 9-12 \$62.02 *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, SSPDBG, Art Music IM BG, Learning Recovery ER BG, Educator Effectiveness, ERMHS, Prop 28 AMIS	\$46,704	\$11,091	Mental Health, Prop 28 Art & Music In Schools, Learning Recovery ERBG	Mental Health, Prop 28 Art & Music In Schools, Learning Recovery ERBG
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	\$18,194	\$16,000 Interest only, no FMV until year end	Same as PY	Same as PY
Donations/ CTE & Other Grants	\$20,140	\$0	Zero	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	13.8 FTE Teachers +1.0 FTE Site Admin	12.8 FTE Teachers +1.0 Ed Spec (\$Fund01) + .02 Counselor + 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 0.38 FTE (R6456 ERMHS + R7435 LREBG)	R6546 ERMHS Counselor	Same as prior year
Additional Adjustments			To be determined	To be determined
Classified Salaries				
Staffing (FTEs)	2.7 FTE	3.6 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	.40 FTE Art, Music, Drama R6770	Programs may continue but not included	Programs may continue but not included
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	Prof Dev R6266, AMIS R6770, LREBG R7435	Prof Dev R6266, AMIS R6770, LREBG R7435	R6546 ERMHS Counselor	R6546 ERMHS Counselor
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 = 26.4%	STRS = 19.1%; PERS = 26.9%
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 1st Interim/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 now budgeted.	Prior year - carryover and 1x \$67k + 2%	Prior year + 2%
One Time Grant Funds	\$8,537	\$16,923 includes SSPDBG \$12,000 + AMIS \$4,628 + LRERBG \$295	None	None
Services, Other Operating Expenses		Expenses based on prior year updated for current year. Carryover and one time purchases are now budgeted.	Prior year - carryover and 1x \$2,500 + 2%	Prior year + 2%
One Time Grant Funds	\$79,638	\$34,619 includes SSPDBG R6019 \$14,702, Art, Music IMDBG R6762 \$19,367, Literacy Screening R7810 \$550	Learning Recovery EBG R7435 \$4,375	Learning Recovery EBG R7435 \$4,375
Other Outgo (Mental Health TF to SELPA)	\$4,383	R6546 \$5,697	R6546 \$5,700	Same as prior year
Capital Outlay		None	None	None
Transfer In BAS from Fund 01	\$518,000	\$300,000	\$300,000	\$200,000
Transfer In CRSP from Fund 01	None	None	None	None
Transfers Out				
MOU amount for District Costs	\$351,500	\$310,000 is current estimate	Same as prior year	Same as prior year
MOU amount for Special Ed Excess Costs	\$477,200	\$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	\$203,909; See below (1)	CA Clean Energy \$45,523; SS&PDBG R6019 \$40k; Prop 28 Art & Music IS R6770 \$22,740; A-G BG R7412+ 7413+ 7810 \$11,278	CA Clean Energy \$45,523; SS&PDBG R6019 \$40k; Prop 28 Art & Music IS R6770 \$54,673; A-G BG R7412+ 7413+ 7810 \$11,278	CA Clean Energy \$45,523; SS&PDBG R6019 \$40k; Prop 28 Art & Music IS R6770 \$86,606; 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%) / Actual		BP 3100 = 17% / Actual=2%	BP 3100 = 17% / Actual=5%	BP 3100 = 17% / Actual=5%
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 notes.

(1) Restricted 2024-25: Lottery \$61,980; CA Clean Energy R6230 \$45,523; Ed Eff R6266 \$2,522; AMBG R6762 \$19,367; AMIS R6770 \$35,566; LRERBG R7435 \$19,090; A-G BG R7412+7413+7810 \$11,828; R9010 \$8033

**Twin Hills Union School District - Orchard View Charter
2025-26 Multi-Year Projection @ 1st Interim**

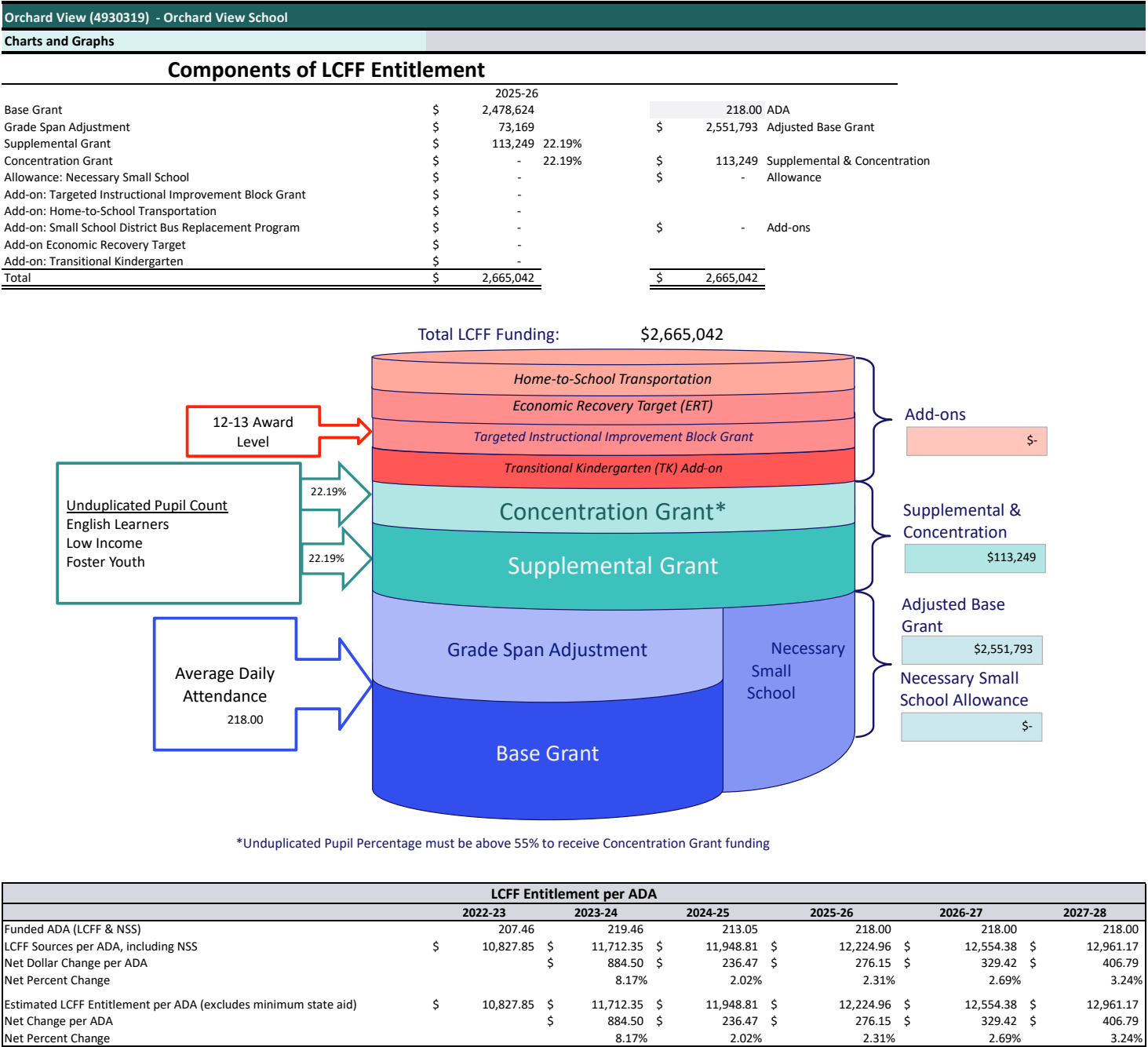
	Prior Fiscal Year: 2024-25	Current Fiscal Year: 2025-26	First Subsequent Fiscal Year: 2026-27	Second Subsequent Fiscal Year: 2027-28
COLA (percentage)	1.07%	2.30%	3.02%	3.42%
Funded or Estimated COLA	1.07%	2.30%	3.02%	3.42%
ADA: Current Year / LCFF Funding	217.00	218.00	218.00	218.00
Enrollment Estimate	224.00	224.00	224.00	224.00
Object Codes				
Revenue	Total			
LCFF Sources: LCFF, Education Protection				
Account, In Lieu Property Tax 8010-8099	2,545,696	2,665,042	2,736,855	2,825,536
Federal Revenues 8100-8299	-			
Federal Funding: COVID19 (Unearned-recorded as expended)	-			
State Revenues 8300-8599	72,391	70,086	70,546	70,838
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	46,704	121,091	54,389	54,389
State Revenues: STRS/PERS on Behalf of State	141,803	141,351	148,419	155,839
Local Revenues 8600-8799	38,334	16,000	16,000	16,000
Total Revenue	2,844,928	3,013,570	3,026,209	3,122,602
Expenditures				
Certificated Salaries 1000-1999	1,497,569	1,453,637	1,482,710	1,512,364
Certificated Salaries One Time Grant Funds	9,160	26,937	8,656	8,656
Additional Adjustments 25-26	-	-	-	-
Classified Salaries 2000-2999	146,903	224,495	228,985	233,565
Classified Salaries One Time Grant Funds	40,732	34,325		
Additional Adjustments 25-26	-	-	-	-
Employee Benefits -- Statutory 3300-3399;	56,175	63,669	58,701	59,875
Employee Benefits One Time Grant Funds 3500-3699	5,695	11,877	3,725	3,725
Additional Adjustments 25-26	-	-	-	-
Employee Benefits -- STRS/PERS on Behalf of State 310x	141,803	141,351	148,419	155,839
Employee Benefits -- STRS 3100-3199	284,870	277,653	283,198	288,862
Employee Benefits -- PERS 3200-3299	37,973	35,356	35,715	37,121
Employee & Retiree Benefits -- Health & Welfare 3400-3499;	245,275	241,416	246,244	251,169
Welfare 3700-3799				
Health & Welfare One Time Grant Funds	-	5,067		
Additional Adjustments 25-26	-	-	-	-
Books and Supplies 4000-4999	61,970	123,298	56,930	58,070
Books and Supplies One Time Grant Funds	8,537	16,923	-	-
Services, Other Operating Expenses 5000-5999	53,556	46,137	44,475	45,365
Services, Other Operating Expenses One Time Grant Funds	79,638	34,619	4,375	4,375
Additional Adjustments 25-26	-	-	-	-
Capital Outlay 6000-6999	-	-	-	-
Other Outgo (One Time Funds - ERMHS transfer to SELPA Obj 7282) 7100-7199	4,383	5,697	5,700	5,700
7300-7399				
Total Expenditures	2,674,239	2,742,457	2,607,833	2,664,686
Excess (Deficiency)	170,689	271,113	418,376	457,916
Transfers In Basic Aid Supp from F01 8910-8929	518,000	300,000	300,000	200,000
Transfers In CRSP from Fund 01 8910-8929	-			
Transfers Out to District (enter as negative) 7610-7629	(828,700)	(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	(310,700)	(330,000)	(330,000)	(430,000)
Net Increase (Decrease)	(140,011)	(58,887)	88,376	27,916
Fund Balance				
Beginning Balance	382,799	242,788	183,901	272,277
Beginning Fund Balance Transfers (restricted program carryovers)				
Net Ending Balance	242,788	183,901	272,277	300,193
Components of Ending Balance:				
Revolving Cash (nonspendable) 9711				
Stores (nonspendable) 9712				
Restricted (Res 2000-9999) 9740	167,870	119,540	151,474	183,407
Lottery Res 1100 Unrestricted 9740	36,039		-	-
Committed 9750				
Unrestricted Balance before Assignments and Reserve	38,879	64,361	120,803	116,786
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	430,514	442,188	418,100	426,504
Balance After Above: See THUSD Fund 01 for Assignment*	(391,635)	(377,827)	(297,297)	(309,718)
Unasgn/Unappr Amt (not for charters) 9790				
Net Ending Balance	242,788	183,901	272,277	300,193
*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.				
Actual Reserve percentage based on Assigned Balance divided by Total Expenditures minus STRS on Behalf of State. Beginning 24-25 Transfers Out to Fund01/District are no longer included:				
	2%	2%	5%	5%

Orchard View (4930319) - Orchard View School		11/5/2025			
		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	224	224	224
Unduplicated Pupil Count (UPC)		50	44	44	44
Unduplicated Pupil Percentage (UPP)		22.46%	22.19%	20.54%	19.64%
Current Year LCFF Average Daily Attendance (ADA)		213.05	218.00	218.00	218.00
Funded LCFF ADA		213.05	218.00	218.00	218.00
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	\$2,478,624	\$2,553,465	\$2,640,832
Grade Span Adjustment		62,486	73,169	75,395	77,912
<i>Adjusted Base Grant</i>		\$2,436,258	\$2,551,793	\$2,628,860	\$2,718,744
Supplemental Grant		109,437	113,249	107,995	106,792
Concentration Grant		-	-	-	-
Total Base, Supplemental and Concentration Grant		\$2,545,695	\$2,665,042	\$2,736,855	\$2,825,536
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	\$2,665,042	\$2,736,855	\$2,825,536
Miscellaneous Adjustments		-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)		\$ 2,545,695	\$ 2,665,042	\$ 2,736,855	\$ 2,825,536
LCFF Entitlement Per ADA (excludes Categorical MSA)		\$ 11,949	\$ 12,225	\$ 12,554	\$ 12,961
Additional State Aid		-	-	-	-
Total LCFF Entitlement with Additional State Aid		2,545,695	2,665,042	2,736,855	2,825,536
LCFF Sources Summary					
Funding Source Summary					
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)		\$ 1,174,087	\$ 1,151,474	\$ 1,190,029	\$ 1,212,084
Education Protection Account Entitlement (<i>includes \$200/minimum per ADA</i>)		\$ 447,081	\$ 545,512	\$ 558,207	\$ 595,940
Net State Aid (<i>excludes Additional State Aid</i>)		\$ 924,527	\$ 968,056	\$ 988,619	\$ 1,017,512
Additional State Aid		\$ -	\$ -	\$ -	\$ -
Total Funding Sources		\$ 2,545,695	\$ 2,665,042	\$ 2,736,855	\$ 2,825,536
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)		\$ 924,527	\$ 968,056	\$ 988,619	\$ 1,017,512
EPA, Current Year (Resource 1400, Object Code 8012)		\$ 447,081	\$ 545,512	\$ 558,207	\$ 595,940
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)		\$ 819	\$ (93,811)	\$ -	\$ -
(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)		1,174,087	1,151,474	1,190,029	1,212,084
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status		\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement		\$ 2,545,695	\$ 2,665,042	\$ 2,736,855	\$ 2,825,536
Additional State Aid		\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)		\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid		\$ -	\$ -	\$ -	\$ -
Total Funding Sources		\$ 2,545,695	\$ 2,665,042	\$ 2,736,855	\$ 2,825,536

Orchard View (4930319) - Orchard View School		11/5/2025			
		2024-25	2025-26	2026-27	2027-28
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	2,436,258	\$ 2,551,793	\$ 2,628,860	\$ 2,718,744
Supplemental and Concentration Grant funding in the LCAP year	\$	109,437	\$ 113,249	\$ 107,995	\$ 106,792
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$ -	\$ -	\$ -
Percentage to Increase or Improve Services		4.49%	4.44%	4.11%	3.93%
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	11,565.17	\$ 11,825.51	\$ 12,144.20	\$ 12,536.83
Grades 4-6	\$	10,634.15	\$ 10,873.04	\$ 11,165.58	\$ 11,527.69
Grades 7-8	\$	10,948.67	\$ 11,194.71	\$ 11,496.65	\$ 11,869.62
Grades 9-12	\$	13,019.70	\$ 13,311.67	\$ 13,670.42	\$ 14,113.42
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%	22.19%	20.54%	19.64%
Grades TK-3	\$	497	\$ 503	\$ 479	\$ 474
Grades 4-6	\$	457	\$ 462	\$ 441	\$ 436
Grades 7-8	\$	471	\$ 476	\$ 454	\$ 449
Grades 9-12	\$	560	\$ 566	\$ 539	\$ 533
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

Orchard View (4930319) – Orchard View School										v.26.2	PY1	v.26.2	11/5/2025	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%		22.46%		22.46%		2.30%		0.00%		22.19%		22.19%									
Current Year										ADA	Base	Grade Span	Supplemental	Concentration	Total	Current Year	ADA	Base	Grade Span	Supplemental	Concentration	Total											
Grades TK-3										29.23	\$	10,025	\$	1,043	\$	497	\$	-	\$	338,050	38.00	\$	10,256	\$	1,067	\$	503	\$	-	\$	449,370		
Grades 4-6										46.59		10,177				457		-		495,445	41.00		10,411				462		-		445,795		
Grades 7-8										35.97		10,478				471		-		393,824	38.00		10,719				476		-		425,399		
Grades 9-12										101.26		12,144		316		560		-		1,318,376	101.00		12,423		323		566		-		1,344,478		
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-		-		-		-		-		-			
Total Base, Supplemental, and Concentration Grant											\$	2,373,772	\$	62,486	\$	109,437	\$	-	\$	2,545,695		\$	2,478,624	\$	73,169	\$	113,249	\$	-	\$	2,665,042		
NSS Allowance												-						-		-			-						-		-		
TOTAL BASE										213.05	\$	2,373,772	\$	62,486	\$	109,437	\$	-	\$	2,545,695	218.00	\$	2,478,624	\$	73,169	\$	113,249	\$	-	\$	2,665,042		
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	\$	3,077.00		-				TK ADA	-		TK Add-on rate	\$	5,545.00		-					-
ECONOMIC RECOVERY TARGET PAYMENT																																	
LCFF Entitlement Before Adjustments																	\$	2,545,695											\$	2,665,042			
Miscellaneous Adjustments																		-													-		
ADJUSTED LCFF ENTITLEMENT																	\$	2,545,695											\$	2,665,042			
Local Revenue (including RDA)																		(1,174,087)												(1,151,474)			
Gross State Aid																	\$	1,371,608											\$	1,513,568			
Education Protection Account Entitlement																		(447,081)												(545,512)			
Net State Aid																	\$	924,527											\$	968,056			
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										\$	5,629.47	213.05	\$	1,199,359	\$	5,629.47	218.00	\$	1,227,224														
2012-13 NSS Allowance (deficient)										\$	-			-	\$	-			-														
Minimum State Aid Adjustments														-					-														
Less Current Year Property Taxes/In-Lieu														(1,174,087)					(1,151,474)														
Less Education Protection Account Entitlement														(447,081)					(545,512)														
Subtotal State Aid for Historical RL/Charter General BG														\$	-				\$	-													
Categorical Minimum State Aid														-					-														
Charter School Categorical Block Grant adjusted for ADA											455.53	213.05		97,051		455.53	218.00		99,306														
Minimum State Aid Guarantee Before Proration Factor														\$	97,051				\$	99,306													
Proration Factor														0.00%				0.00%															
Minimum State Aid Guarantee														\$	97,051				\$	99,306													
CHARTER SCHOOL MINIMUM STATE AID OFFSET										LCFF Entitlement					2,545,695	LCFF Entitlement					2,665,042												
Minimum State Aid plus Property Taxes including RDA															1,271,138						1,250,780												
Offset															-					-													
Minimum State Aid Prior to Offset															97,051						99,306												
Total Minimum State Aid with Offset															97,051						99,306												
State Aid Before Additional State Aid															\$	924,527						\$	968,056										
ADDITIONAL STATE AID															\$	-				\$	-												
LCFF State Aid, Adjusted for Minimum State Aid Guarantee															\$	924,527						\$	968,056										
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier															\$	2,545,695						\$	2,665,042										
Change Over Prior Year											-0.96%	(24,697)					4.69%	119,347															
LCFF Entitlement Per ADA (excluding Categorical MSA)														11,949														12,225					
Per-ADA Change Over Prior Year											2.02%	237					2.31%	276															
Basic Aid Status (school districts only)														-														-					
LCFF SOURCES INCLUDING EXCESS TAXES										Increase		2024-25		Increase		2025-26																	
State Aid										-17.90%	(201,520)	\$	924,527	4.71%	43,529	\$	968,056																
Education Protection Account													447,081				545,512																
Property Taxes Net of In-Lieu Transfers										0.00%	-		-	0.00%	-		-																
Charter In-Lieu Taxes										8.69%	93,874		1,174,087	-1.93%	(22,613)		1,151,474																
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										-4.19%	(107,646)	\$	2,545,695	0.82%	20,916	\$	2,665,042																

Orchard View (4930319) - Orchard View School										v.26.2	CY1	v.26.2	CY2											
LOCAL CONTROL FUNDING FORMULA										2026-27			2027-28											
LCFF ENTITLEMENT CALCULATION																								
Calculation Factors										COLA & Augmentation 3.02%			COLA & Augmentation 3.42%											
										Base Grant Proration 0.00%			Base Grant Proration 0.00%											
										Unduplicated Pupil Percentage 20.54%			Unduplicated Pupil Percentage 19.64%											
										20.54%			19.64%											
Current Year										Current Year			Current Year											
ADA										ADA			ADA											
Base										Base			Base											
Grade Span										Grade Span			Grade Span											
Supplemental										Supplemental			Supplemental											
Concentration										Concentration			Concentration											
Total										Total			Total											
Grades TK-3										38.00	\$	10,566	\$	1,099	\$	479	\$	-	\$	461,480				
Grades 4-6										41.00		10,725				441		-		457,789				
Grades 7-8										38.00		11,043				454		-		436,873				
Grades 9-12										101.00		12,798		333		539		-		1,380,713				
Subtract Necessary Small School ADA and Funding										-														
Total Base, Supplemental, and Concentration Grant											\$	2,553,465	\$	75,395	\$	107,995	\$	-	\$	2,736,855				
NSS Allowance																								
TOTAL BASE										218.00	\$	2,553,465	\$	75,395	\$	107,995	\$	-	\$	2,736,855				
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																								
Miscellaneous Adjustments																								
ADJUSTED LCFF ENTITLEMENT											\$	2,736,855								\$	2,825,536			
Local Revenue (including RDA)																								
Gross State Aid																								
Education Protection Account Entitlement																								
Net State Aid											\$	988,619									\$	1,017,512		
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)																								



SunRidge School

Sunridge Charter
Twin Hills Union Elementary
Sonoma County

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

49 70961 4930350
Form 011
G81942BRRZ(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	3,037,055.00	2,987,537.00	766,440.00	2,987,537.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	397,260.00	454,966.00	113,140.52	454,966.00	0.00	0.0%
4) Other Local Revenue		8600-8799	821,700.00	682,886.00	43,075.93	682,886.00	0.00	0.0%
5) TOTAL, REVENUES			4,256,015.00	4,125,389.00	922,656.45	4,125,389.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,248,366.00	1,268,111.00	346,631.96	1,268,111.00	0.00	0.0%
2) Classified Salaries		2000-2999	780,552.00	709,976.00	183,924.33	709,976.00	0.00	0.0%
3) Employee Benefits		3000-3999	915,176.00	852,850.00	209,208.94	852,850.00	0.00	0.0%
4) Books and Supplies		4000-4999	243,793.00	303,475.00	67,252.50	303,475.97	(.97)	0.0%
5) Services and Other Operating Expenditures		5000-5999	954,888.00	1,141,347.00	176,342.37	1,141,347.04	(.04)	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,600.00	5,600.00	(4,889.00)	5,600.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,148,375.00	4,281,359.00	978,471.10	4,281,360.01		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			107,640.00	(155,970.00)	(55,814.65)	(155,971.01)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	13,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
b) Transfers Out		7600-7629	13,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			107,640.00	(155,970.00)	(55,814.65)	(155,971.01)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	633,452.00	582,479.00		582,480.48	1.48	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			633,452.00	582,479.00		582,480.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			633,452.00	582,479.00		582,480.48		
2) Ending Balance, June 30 (E + F1e)			741,092.00	426,509.00		426,509.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	4,000.00	4,000.00		4,000.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	445,884.00	215,369.00		215,369.30		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	291,208.00	207,140.00		207,140.17		
RESIG Deductible: 8th Grade FT	0000	9780	18,000.00					
BP3100: 17% Reserve	0000	9780	685,890.00					
SEE D53 Fund01: Assign Bal to meet 17% Reserve	0000	9780	(412,682.00)					
RESIG Deductible: 8th Grade FT	0000	9780		18,000.00				
BP3100: 17% Reserve	0000	9780		708,494.00				
SEE D53 Fund01: Assign Bal to meet 17% Reserve	0000	9780		(519,354.00)				
RESIG Deductible: 8th Grade FT	0000	9780				18,000.00		
BP3100: 17% Reserve	0000	9780				708,494.00		
SEE D53 Fund01: Assign Bal to meet 17% Reserve	0000	9780				(519,353.83)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,338,433.00	1,214,483.00	329,644.00	1,214,483.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	507,922.00	463,120.00	123,506.00	463,120.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	104,932.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	40,000.00
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	50,000.00
6230	California Clean Energy Jobs Act	11,604.30
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	63,765.00
9010	Other Restricted Local	50,000.00
Total, Restricted Balance		215,369.30

**TWIN HILLS UNION SCHOOL DISTRICT
SUNRIDGE SCHOOL
2025-26 CASH FLOW ESTIMATES @ 1st Interim**

SUNRIDGE		2025-26 ACTUALS				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	1,015,797.45	1,290,634.38	1,183,009.47	1,284,984.03	858,826.83	775,637.63	809,737.43	883,433.23	787,483.03	929,396.83	977,466.63	918,228.43				
B: RECEIPTS																	
State Revenue	8010-8019																
LCFF	8011	58,865.00	58,865.00	105,957.00	105,957.00	105,957.00	105,957.00	105,957.00	113,393.00	113,393.00	113,393.00	113,393.00	113,396.00	1,214,483.00		1,214,483.00	
Education Protection Account	8012			123,506.00			123,506.00			108,054.00			108,054.00	463,120.00		463,120.00	
In Lieu Property Tax	8096		72,298.00	144,595.00	96,397.00	96,397.00	96,397.00	96,397.00	96,397.00	203,688.00	101,842.00	101,842.00	101,842.00	1,208,092.00	101,842.00	1,309,934.00	
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							17,612.00			17,612.00			35,224.00	35,224.00	70,448.00	
State categorical: ELOP, Universal PreK, Art Music IM Disc BG, Learning ER BG, Mental Health		7,946.00	7,946.00	14,304.00	70,105.00	14,304.00	14,304.00	39,304.00	14,304.00	32,904.00	21,866.00	14,304.00	14,305.00	265,896.00		265,896.00	
STRS on Behalf of State	8590													0.00	113,746.00	113,746.00	
Other Local - Interest & Grants	8600-8799			1,785.49	13,117.48			11,250.00			11,250.00			37,402.97	9,383.03	46,786.00	
Other Local - After Care Prog.	8689				2,000.00	10,000.00	0.00	10,000.00		10,000.00	0.00	10,000.00	2,400.00	44,400.00		44,400.00	
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			7,400.00	17,000.00	20,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	32,300.00	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												30,000.00	30,000.00		30,000.00	
TOTAL RECEIPTS		66,811.00	139,109.00	397,547.49	304,576.48	246,658.00	370,040.00	400,520.00	249,094.00	493,039.00	380,963.00	264,539.00	562,297.00	3,875,193.97	280,195.03	4,155,389.00	
C: DISBURSEMENTS																	
Certificated Salaries	1000-1999	12,775.87	107,991.69	112,277.20	113,587.20	114,000.00	114,000.00	114,000.00	114,000.00	114,000.00	114,000.00	114,000.00	123,479.04	1,268,111.00		1,268,111.00	
Classified Salaries	2000-2999	5,304.00	51,378.14	62,746.18	64,496.01	64,890.00	64,890.00	64,890.00	64,890.00	64,890.00	64,890.00	64,890.00	71,821.67	709,976.00		709,976.00	
Employee Benefits	3000-3999	7,254.15	73,448.20	63,462.32	65,044.27	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	74,895.06	739,104.00	113,746.00	852,850.00	
Books & Supplies	4000-4999	0.00	5,393.70	35,735.34	26,123.46	30,348.00	18,209.00	18,209.00	27,313.00	24,278.00	24,278.00	24,278.00	19,310.47	253,475.97	50,000.00	303,475.97	
Services	5000-5999	20,672.69	30,464.89	33,435.86	15,192.13	36,465.00	54,697.00	45,581.00	54,697.00	63,813.00	45,581.00	36,465.00	24,552.47	461,617.04	450,000.00	911,617.04	
Rent @ Pinecrest	5600	19,144.20	19,144.20	19,144.20	19,144.20	19,144.20	19,144.20	19,144.20	19,144.20	19,144.20	19,144.20	19,144.20	19,143.80	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												30,000.00	30,000.00		30,000.00	
Other Finance sources	7630-7699													0.00		0.00	
Other Non-Expenditures														0.00		0.00	
TOTAL DISBURSM		65,150.91	287,820.82	326,801.10	303,587.27	329,847.20	335,940.20	326,824.20	345,044.20	351,125.20	332,893.20	323,777.20	363,202.51	3,692,014.01	619,346.00	4,311,360.01	
D: PRIOR YR TRANSACTIONS																	
Accounts Receivable	9200																
Prior year: LCFF, In Lieu Property Tax																	
Lottery, Other State, Interest		289,163.62	3,897.00	0.00	146,314.08									439,374.70			
Accounts Payable	9500+9650																
Prior year: Clear Due To/From, MOU, Books sup, Unearned Rev. CY Use Tax		-15,986.78	37,189.91	31,228.17	-573,460.49									-521,029.19			
TOTAL PRIOR YR		273,176.84	41,086.91	31,228.17	-427,146.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-81,654.49	0.00		
E: NET INC/DEC	(B-C+D)	274,836.93	-107,624.91	101,974.56	-426,157.20	-83,189.20	34,099.80	73,695.80	-95,950.20	141,913.80	48,069.80	-59,238.20	199,094.49	101,525.47			
F: ENDING CASH BAL	(A+E)	1,290,634.38	1,183,009.47	1,284,984.03	858,826.83	775,637.63	809,737.43	883,433.23	787,483.03	929,396.83	977,466.63	918,228.43	1,117,322.92		-339,150.97		

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 \$50k, the MOU and special ed consortium costs payable to the district in the amount of \$380,000, services of \$60k 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 @ 1st Interim October 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 / 33.83%	86 / 33.25%	86 / 32.44%	86 / 32.45%
Actual ADA / Funded ADA	237.64	248.00	248.00	248.00
Enrollment	258.00	265.00 includes 2 NPS students	265.00 includes 2 NPS students	265.00 includes 2 NPS students
In Lieu Property Tax per ADA	\$5,511	\$5,282	\$5,459	\$5,560
Federal: COVID19 (Unearned, recorded as spent)	NONE	NONE	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$195.37 Rest \$88.22	Unr \$190 Rest \$82 ADA*1.04446	Unr \$190 Rest \$82 ADA*1.04446	Unr \$190 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)	\$27,695	\$25,000	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, SSPDBG	\$103,089	\$240,896: ELOP R2600 \$100k + SSPDBG R6019 \$74,401 + ERMHS R6546 \$20,168 + AMIS R6770 \$38,765 + LRERBG R7435 \$7,562	ELO-P, Mental Health, Prop 28 Art & Music In Schools, Learning Recovery ERBG	ELO-P, Mental Health, Prop 28 Art & Music In Schools, Learning Recovery ERBG
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	\$6,879	Interest \$45k, no FMV until year end. Grant \$1,786	Interest \$45k	Same as PY
Meal Program-Fed & State TFd from D53	\$113,489	\$135,000	Prior Year +\$5,000	Prior Year +\$5,000
Parent Pledges	\$156,180	Estimate based on amount needed to cover exp.	Prior Year +2%, follow expense increases	Prior Year +2%, follow expense increases
After Care Program	\$193,601	Funds from YMCA to cover cost of shared staffing	100% YMCA program	Same as PY
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	12.4 FTE includes: 0.7 FTE Spec Ed IA + 0.63 FTE Cafeteria + 0.95 FTE After Care + 2.55 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 Spec In R6762+0.70 Counselor R7435+.03 Music SpecInR6770	0.12 FTE Music Spec Instr R6770, 0.30 FTE Counselor R7435+R6546	0.12 FTE Music Spec Instr R6770, 0.10 FTE Counselor R6546	Same as PY
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	R6770+R6546 with Class Salaries above	Same as Py
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 = 26.4%	STRS = 19.1%; PERS = 26.9%
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 minus \$1,086 AC Director position + 2%	Prior year + 2%
One Time Grant Funds		None	None	None
Additional Adjustments			To be determined	To be determined

SunRidge -2025-26 1st Interim/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 now budgeted.	Prior year + 2%	Prior year + 2%
One Time Grant Funds	\$12,105	\$27,112	\$14,500	\$14,500
Services, Other Operating Expenses	Includes MOU to District \$345300	Estimated expenses based on prior year updated for current year. Includes MOU due to the District of \$290,000. Carryover and donations are now set up.	Prior year +2%	Prior year + 2%
One Time Grant Funds	\$90,582	Estimated expenses using grant funds \$126k+:: ELOP \$60k, SSPDBG \$24k, UPK \$17k, Prof Dev \$13k	Prop 28 Art & Music In Schools \$14,500	Same as prior year
Rent: Pine Crest Campus	\$228,606	\$229,730	Prior year plus 3%	Prior year plus 3%
Other Outgo (Mental Health TF to SELPA)	\$4,889	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	\$200,000 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 \$315,392 Cafeteria \$33,000	Special Education encroachment \$328,618 and Cafeteria \$30,000	Same as prior year, nets to zero	Same as prior year
Net Increase (Decrease)		Negative amount decreases fund balance	Negative amount decreases 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	See Below (1)	ELOP Res2600 \$40,000; SSPDBG Res6019 \$50,000; CA Clean Energy Res6230 \$11,604; Prop 28 Art&Music IS Res6770 \$63,765; AC Pgm \$50,000	ELOP Res2600 \$80,000; SSPDBG Res6019 \$50,000; CA Clean Energy Res6230 \$11,604; Prop 28 Art&Music IS Res6770 \$77,530; AC Pgm \$50,000	ELOP Res2600 \$120,000; SSPDBG Res6019 \$50,000; CA Clean Energy Res6230 \$11,604; Prop 28 Art&Music IS Res6770 \$77,530; AC Pgm \$50,000
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%) / Actual		BP 3100 = 17% / Actual=5%	BP 3100 = 17% / Actual=3%	BP 3100 = 17% / Actual=2%
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 notes.		

(1) 2024-25 Restricted: ELOP Res2600 \$282; CACE Res6230 \$11,604; Ed Effect Res6266 \$16,350; Art Music BG Res6762 \$13,000; Prop 28 Art&MusicIS Res6770 \$47,710; LREBG Res7435 \$17,103; LSPD Res7810 \$1,820; AC Pgm \$147,372

**Twin Hills Union School District - SunRidge Charter
2025-26 Multi-Year Projection @ 1st Interim**

	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	248.00	248.00	248.00
Enrollment Estimate	258.00	265.00	265.00	265.00
Object Codes				
Revenue	Total			
LCFF Sources: LCFF, Education Protection				
Account, In Lieu Property Tax 8010-8099	2,767,725	2,987,537	3,073,220	3,178,637
Federal Revenues: 8100-8299	-	-	-	-
Federal Funding: COVID19 (Unearned-recorded as expended)	-	-	-	-
State Revenues: 8300-8599				
State Revenues: Lottery & Mandated Block Grant 8300-8599	76,850	75,324	75,691	75,869
State Funding: UPK, IPI (Unearned-recorded as expended)	27,695	25,000	-	-
State Funding: ELOP, Educator Effectiveness, Art Music IM BG, Learning Recovery ER BG, Mental Health, Prop 28 AMIS, 25-26 Student Svcs & Prof Dev DBG	103,089	240,896	166,495	166,495
ELOP funding recaptured by the State for 21-22 & 22-23 (155,691)				
State Revenues: STRS/PERS on Behalf of State	108,081	113,746	119,433	125,405
Local Revenues: Interest + Other 8600-8799	68,792	46,786	45,000	45,000
Local Revenues: Meal Program Reimbursement 8699	113,489	135,000	140,000	145,000
Local Revenues: Parent Pledges 8699	156,180	226,700	231,230	235,860
Local Revenues: After Care Program 8689	193,601	44,400	-	-
Local Revenues: Special Ed 8792	40,787	80,000	80,000	80,000
Total Revenue	3,500,598	3,975,389	3,931,069	4,052,266
Expenditures				
Certificated Salaries 1000-1999	1,179,154	1,265,111	1,290,415	1,316,225
Certificated Salaries One Time Grant Funds	5,535	3,000	-	-
Additional Adjustments for 25-26	-	-	-	-
Classified Salaries 2000-2999	633,913	674,847	652,640	665,696
Classified Salaries One Time Grant Funds	73,101	35,129	18,790	18,790
Additional Adjustments for 25-26	-	-	-	-
Employee Benefits-Statutory: Social Security, Medicare, State Unemployment, Workers Comp 3301-3399; 3501-3699	92,145	100,081	93,430	95,300
Employee Benefits One Time Grant Funds: Includes STRS/PERS	27,123	10,743	4,216	4,216
Additional Adjustments for 25-26	-	-	-	-
Employee Benefits-Statutory: STRS on Behalf of State 310x	108,081	113,746	119,433	125,405
Employee Benefits-Statutory: STRS 3101-3199	221,944	229,385	246,469	251,399
Employee Benefits-Statutory: PERS 3201-3299	154,845	163,310	151,515	157,944
Employee & Retiree Benefits -- Health & Welfare 3400-3499; 3700-3799	246,381	235,585	239,190	243,975
Employee H&W Benefits One Time Grant Funds	-	-	-	-
Employee H&W Benefits Proposed Adjustments	-	-	-	-
Books and Supplies 4000-4999	205,304	276,364	216,371	220,694
Books and Supplies One Time Grant Funds	12,105	27,112	14,500	14,500
Services, Other Operating Expenses 5000-5999	723,773	784,684	739,200	753,980
Services, Other Operating Expenses One time Grant Funds	90,582	126,933	69,624	69,624
Services, Other Op Exps: Pine Crest Rent	228,606	229,730	236,620	243,720
Capital Outlay 6000-6999	-	-	-	-
Other Outgo (One Time Funds - ERMHS transfer to SELPA Obj 7282) 7100-7199 7300-7399	4,889	5,600	5,600	5,600
Total Expenditures	4,007,481	4,281,360	4,098,013	4,187,068
Excess (Deficiency)	(506,883)	(305,971)	(166,944)	(134,802)
Transfers In BAS from D53 87,8910-8929	200,000	150,000	150,000	150,000
Transfers In CRSP from D53 87,8910-8929	-	-	-	-
Transfers In After Care Costs 8919	101,600	30,000	-	-
Transfers Out After Care Costs 7619	(101,600)	(30,000)	-	-
Other Sources 8930-8979				
Other Uses (enter as negative) 7630-7699				
Contribution to Restricted Program 8980-8999				
Total Transfers/Other Uses	200,000	150,000	150,000	150,000
Net Increase (Decrease)	(306,883)	(155,971)	(16,944)	15,198
Fund Balance				
Beginning Balance	889,363	582,480	426,509	409,565
Beginning Fund Balance Audit Adjustment or Transfers (restricted program carryovers)	-			
Net Ending Balance	582,480	426,509	409,565	424,763
Components of Ending Balance:				
Revolving Cash (nonspendable) 9711	4,000	4,000	4,000	4,000
Stores (nonspendable) 9712				
Restricted (Res 2000-9999) 9740	270,234	215,369	269,134	309,134
Lottery Res 1100 Unrestricted 9740	22,655			
Committed 9760				
Unrestricted Balance before Assignments and Reserve	285,591	207,140	136,431	111,629
Assigned: 9780				
Assigned - RESIG deductible, 8th grade field trip	18,000	18,000	18,000	18,000
Assigned - Per Board Policy 3100 (17%)	662,898	708,494	676,359	690,483
Assigned - Balance After Above: GASB54 - *See Notes Below	(395,307)	(519,354)	(557,928)	(596,854)
Unasgn/Unappr Amount (not for charters) 9790				
Net Ending Balance	582,480	426,509	409,565	424,763
*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.				
Actual Reserve percentage based on Assigned Balance divided by Total Expenditures minus STRS on Behalf of State. Beginning 24-25 Transfers Out to Fund01/District are no longer included:	7%	5%	3%	2%

Sunridge Charter (4930350) - SunRidge School 1st Interim 25-26

	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	256	265	265	265
Unduplicated Pupil Count (UPC)	83	86	86	86
Unduplicated Pupil Percentage (UPP)	33.83%	33.25%	32.44%	32.45%
Current Year LCFF Average Daily Attendance (ADA)	237.64	248.00	248.00	248.00
Funded LCFF ADA	237.64	248.00	248.00	248.00
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	\$2,577,494	\$2,655,348	\$2,746,478
Grade Span Adjustment	129,123	130,174	134,078	138,592
<i>Adjusted Base Grant</i>	\$2,538,346	\$2,707,668	\$2,789,426	\$2,885,070
Supplemental Grant	171,745	180,059	180,978	187,241
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$2,710,091	\$2,887,727	\$2,970,404	\$3,072,311
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	99,810	102,816	106,326
Total Allowance and Add-On Amounts	\$57,632	\$99,810	\$102,816	\$106,326
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$2,767,723	\$2,987,537	\$3,073,220	\$3,178,637
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 2,767,723	\$ 2,987,537	\$ 3,073,220	\$ 3,178,637
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 11,647	\$ 12,047	\$ 12,392	\$ 12,817
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	2,767,723	2,987,537	3,073,220	3,178,637
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)	\$ 1,309,598	\$ 1,309,934	\$ 1,353,795	\$ 1,378,885
Education Protection Account Entitlement (<i>includes \$200/minimum per ADA</i>)	\$ 351,190	\$ 463,120	\$ 472,804	\$ 510,183
Net State Aid (<i>excludes Additional State Aid</i>)	\$ 1,106,935	\$ 1,214,483	\$ 1,246,621	\$ 1,289,569
Additional State Aid	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 2,767,723	\$ 2,987,537	\$ 3,073,220	\$ 3,178,637
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	\$ 1,106,935	\$ 1,214,483	\$ 1,246,621	\$ 1,289,569
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 351,190	\$ 463,120	\$ 472,804	\$ 510,183
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 747	\$ (104,637)	\$ -	\$ -
(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)	1,309,598	1,309,934	1,353,795	1,378,885
Entitlement and Source Reconciliation				
Basic Aid/Excess Tax District Status	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	\$ 2,767,723	\$ 2,987,537	\$ 3,073,220	\$ 3,178,637
Additional State Aid	\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 2,767,723	\$ 2,987,537	\$ 3,073,220	\$ 3,178,637

Sunridge Charter (4930350) - SunRidge School 1st Interim 25-26

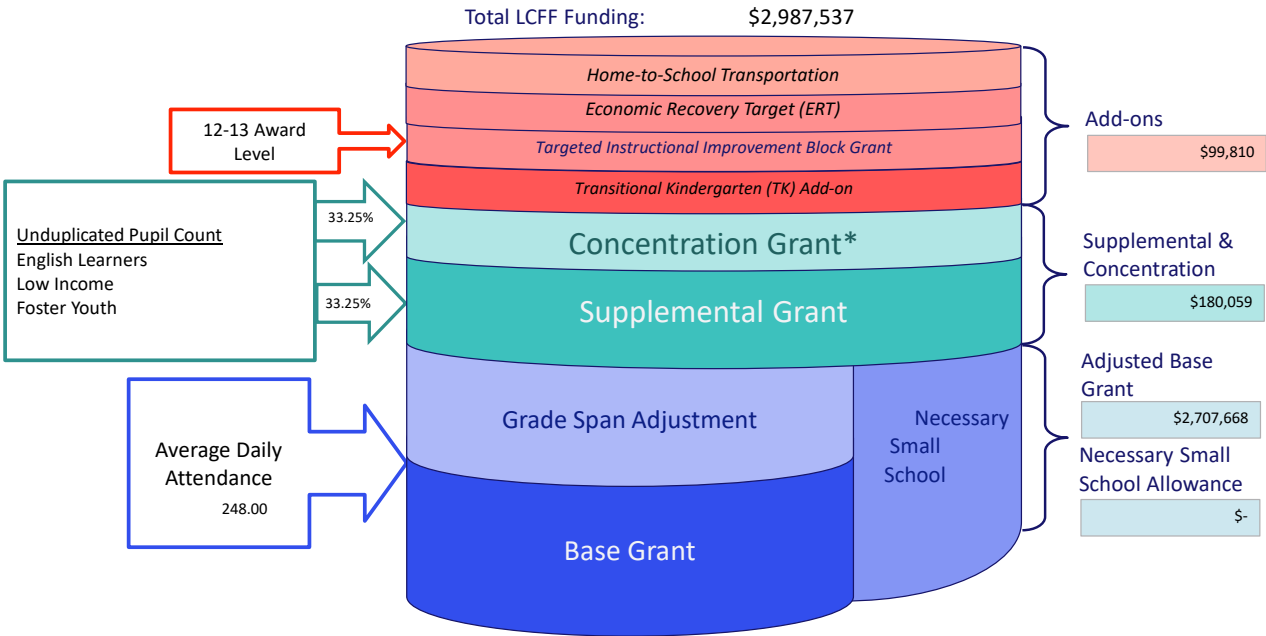
	2024-25	2025-26	2026-27	2027-28
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant <i>(Excludes add-ons for TIIG & Transportation)</i>	\$ 2,595,978	\$ 2,807,478	\$ 2,892,242	\$ 2,991,396
Supplemental and Concentration Grant funding in the LCAP year	\$ 171,745	\$ 180,059	\$ 180,978	\$ 187,241
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -
Percentage to Increase or Improve Services	6.62%	6.41%	6.26%	6.26%
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 11,816.86	\$ 12,075.98	\$ 12,421.83	\$ 12,845.89
Grades 4-6	\$ 10,865.58	\$ 11,103.33	\$ 11,420.84	\$ 11,811.87
Grades 7-8	\$ 11,186.94	\$ 11,431.81	\$ 11,759.47	\$ 12,162.22
Grades 9-12	\$ 13,303.04	\$ 13,593.61	\$ 13,982.94	\$ 14,461.34
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:	33.83%	33.25%	32.44%	32.45%
Grades TK-3	\$ 749	\$ 753	\$ 757	\$ 783
Grades 4-6	\$ 689	\$ 692	\$ 696	\$ 720
Grades 7-8	\$ 709	\$ 713	\$ 716	\$ 741
Grades 9-12	\$ 843	\$ 848	\$ 852	\$ 881
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

Sunridge Charter (4930350) - SunRidge School 1st Interim 25-26											v.26.2	PY1	v.26.2	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%		33.83%		33.83%		2.30%		0.00%		33.25%		33.25%							
											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	\$	749	\$	-	\$	1,462,927	122.00	\$	10,256	\$	1,067	\$	753	\$	-	\$	1,473,269
Grades 4-6											82.02		10,177				689		-		891,195	79.00		10,411				692		-		877,163
Grades 7-8											31.82		10,478				709		-		355,969	47.00		10,719				713		-		537,295
Grades 9-12											-		12,144		316		843		-		-	-		12,423		323		848		-		-
Subtract Necessary Small School ADA and Funding											-		-				-		-		-	-		-				-		-		
Total Base, Supplemental, and Concentration Grant												\$	2,409,223	\$	129,123	\$	171,745	\$	-	\$	2,710,091		\$	2,577,494	\$	130,174	\$	180,059	\$	-	\$	2,887,727
NSS Allowance													-				-		-		-		-					-		-		
TOTAL BASE											237.64	\$	2,409,223	\$	129,123	\$	171,745	\$	-	\$	2,710,091	248.00	\$	2,577,494	\$	130,174	\$	180,059	\$	-	\$	2,887,727
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	18.00	TK Add-on rate	\$	5,545.00								99,810
ECONOMIC RECOVERY TARGET PAYMENT																			-											-		
LCFF Entitlement Before Adjustments																		\$	2,767,723											\$	2,987,537	
Miscellaneous Adjustments																			-													-
ADJUSTED LCFF ENTITLEMENT																		\$	2,767,723										\$	2,987,537		
Local Revenue (including RDA)																			(1,309,598)											(1,309,934)		
Gross State Aid																		\$	1,458,125										\$	1,677,603		
Education Protection Account Entitlement																			(351,190)											(463,120)		
Net State Aid																		\$	1,106,935										\$	1,214,483		
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		248.00		\$	1,282,232						
2012-13 NSS Allowance (deficit)												\$	-				-		\$	-				-								
Minimum State Aid Adjustments																	-						-									
Less Current Year Property Taxes/In-Lieu																	(1,309,598)						(1,309,934)									
Less Education Protection Account Entitlement																	(351,190)						(463,120)									
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		237.64		106,591			448.54		248.00		111,238								
Minimum State Aid Guarantee Before Proration Factor																	\$	191,200						\$	195,847							
Proration Factor																	0.00%						0.00%									
Minimum State Aid Guarantee																	\$	191,200						\$	195,847							
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																
LCFF Entitlement																	2,710,091							2,887,727								
Minimum State Aid plus Property Taxes including RDA																	1,500,798							1,505,781								
Offset																	-							-								
Minimum State Aid Prior to Offset																	191,200							195,847								
Total Minimum State Aid with Offset																	191,200							195,847								
State Aid Before Additional State Aid																	\$	1,106,935							\$	1,214,483						
ADDITIONAL STATE AID																	\$	-						\$	-							
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																	\$	1,106,935							\$	1,214,483						
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier																	\$	2,767,723							\$	2,987,537						
Change Over Prior Year													10.67%		266,933					7.94%		219,814							12,047			
LCFF Entitlement Per ADA (excluding Categorical MSA)																	11,647															
Per-ADA Change Over Prior Year													1.53%		175					3.43%		400										
Basic Aid Status (school districts only)																	-										-					
LCFF SOURCES INCLUDING EXCESS TAXES																																
															Increase		2024-25				Increase		2025-26									
State Aid													1.03%		11,313		\$	1,106,935				9.72%		107,548		\$	1,214,483					
Education Protection Account																	351,190								463,120							
Property Taxes Net of In-Lieu Transfers													0.00%		-		-			0.00%		-		-								
Charter In-Lieu Taxes													22.05%		236,621		1,309,598			0.03%		336		1,309,934								
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)													9.91%		247,934		\$	2,767,723				3.90%		107,884		\$	2,987,537					

Sunridge Charter (4930350) - SunRidge School 1st Interim 25-26										v.26.2	CY1	v.26.2	CY2																				
LOCAL CONTROL FUNDING FORMULA										2026-27				2027-28																			
LCFF ENTITLEMENT CALCULATION																																	
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage													
Calculation Factors										3.02%		0.00%		32.44%		32.44%		3.42%		0.00%		32.45%		32.45%									
										Current Year ADA		Base		Grade Span		Supplemental		Concentration		Total		Current Year ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3										122.00	\$	10,566	\$	1,099	\$	757	\$	-	\$	1,515,463	122.00	\$	10,927	\$	1,136	\$	783	\$	-	\$	1,567,198		
Grades 4-6										79.00		10,725				696		-		902,246	78.00		11,092				720		-		921,326		
Grades 7-8										47.00		11,043				716		-		552,695	48.00		11,421				741		-		583,787		
Grades 9-12										-		12,798		333		852		-		-	-		13,236		344		881		-		-		
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-	-		-		-		-		-		-		
Total Base, Supplemental, and Concentration Grant											\$	2,655,348	\$	134,078	\$	180,978	\$	-	\$	2,970,404		\$	2,746,478	\$	138,592	\$	187,241	\$	-	\$	3,072,311		
NSS Allowance												-							-			-								-		-	
TOTAL BASE										248.00	\$	2,655,348	\$	134,078	\$	180,978	\$	-	\$	2,970,404	248.00	\$	2,746,478	\$	138,592	\$	187,241	\$	-	\$	3,072,311		
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										18.00	TK Add-on rate	\$	5,712.00				102,816	TK ADA	18.00	TK Add-on rate	\$	5,907.00					106,326						
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																																	
										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		248.00		\$ 1,282,232		\$ 5,170.29		248.00		\$ 1,282,232													
2012-13 NSS Allowance (deficited)										\$ -				-		\$ -				-													
Minimum State Aid Adjustments																																	
Less Current Year Property Taxes/In-Lieu														(1,353,795)				(1,378,885)															
Less Education Protection Account Entitlement														(472,804)				(510,183)															
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		248.00		111,238		448.54		248.00		111,238													
Minimum State Aid Guarantee Before Proration Factor														\$ 195,847				\$ 195,847															
Proration Factor														0.00%				0.00%															
Minimum State Aid Guarantee														\$ 195,847				\$ 195,847															
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																	
LCFF Entitlement														2,970,404				3,072,311															
Minimum State Aid plus Property Taxes including RDA														1,549,642				1,574,732															
Offset														-				-															
Minimum State Aid Prior to Offset														195,847				195,847															
Total Minimum State Aid with Offset														195,847				195,847															
State Aid Before Additional State Aid														\$ 1,246,621				\$ 1,289,569															
ADDITIONAL STATE AID														\$ -				\$ -															
LCFF State Aid, Adjusted for Minimum State Aid Guarantee														\$ 1,246,621				\$ 1,289,569															
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier														\$ 3,073,220				\$ 3,178,637															
Change Over Prior Year										2.87%		85,683				3.43%		105,417															
LCFF Entitlement Per ADA (excluding Categorical MSA)														12,392				12,817															
Per-ADA Change Over Prior Year										2.86%		345				3.43%		425															
Basic Aid Status (school districts only)														-				-															
LCFF SOURCES INCLUDING EXCESS TAXES																																	
												Increase		2026-27				Increase		2027-28													
State Aid										2.65%		32,138		\$ 1,246,621		3.45%		42,948		\$ 1,289,569													
Education Protection Account														472,804						510,183													
Property Taxes Net of In-Lieu Transfers										0.00%		-		-		0.00%		-		-													
Charter In-Lieu Taxes										3.35%		43,861		1,353,795		1.85%		25,090		1,378,885													
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										2.54%		75,999		\$ 3,073,220		2.21%		68,038		\$ 3,178,637													

Components of LCFF Entitlement

	2025-26	
Base Grant	\$ 2,577,494	248.00 ADA
Grade Span Adjustment	\$ 130,174	\$ 2,707,668 Adjusted Base Grant
Supplemental Grant	\$ 180,059 33.25%	
Concentration Grant	\$ - 33.25%	\$ 180,059 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	\$ -	\$ 99,810 Add-ons
Add-on Economic Recovery Target	\$ -	
Add-on: Transitional Kindergarten	\$ 99,810	
Total	\$ 2,987,537	\$ 2,987,537



*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	248.00	248.00	248.00
LCFF Sources per ADA, including NSS	\$ 10,554.36	\$ 11,472.04	\$ 11,646.71	\$ 12,046.52	\$ 12,392.02	\$ 12,817.08
Net Dollar Change per ADA		\$ 917.68	\$ 174.67	\$ 399.82	\$ 345.50	\$ 425.07
Net Percent Change		8.69%	1.52%	3.43%	2.87%	3.43%
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	\$ 10,554.36	\$ 11,472.04	\$ 11,646.71	\$ 12,046.52	\$ 12,392.02	\$ 12,817.08
Net Change per ADA		\$ 917.68	\$ 174.67	\$ 399.82	\$ 345.50	\$ 425.07
Net Percent Change		8.69%	1.52%	3.43%	2.87%	3.43%

Child Development: Apple Blossom After School Program

Twin Hills Union Elementary
Sonoma County

2025-26 First Interim
Child Development Fund
Expenditures by Object

49709610000000
Form 121
G81JNZ1D2B(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	401,000.00	350,820.00	109,952.86	350,820.00	0.00	0.0%
5) TOTAL, REVENUES			401,000.00	350,820.00	109,952.86	350,820.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	272,308.00	273,773.00	105,496.55	273,773.00	0.00	0.0%
3) Employee Benefits		3000-3999	77,533.00	75,909.00	27,285.92	75,909.00	0.00	0.0%
4) Books and Supplies		4000-4999	26,550.00	27,220.00	6,517.58	27,220.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	29,600.00	(28,690.00)	(3,218.94)	(28,690.00)	0.00	0.0%
6) Capital Outlay		6000-6999	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	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			405,991.00	348,212.00	136,081.11	348,212.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,991.00)	2,608.00	(26,128.25)	2,608.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,000.00)	(30,000.00)	0.00	(30,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,991.00)	(27,392.00)	(26,128.25)	(27,392.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	114,128.00	94,366.00		94,366.15	.15	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			114,128.00	94,366.00		94,366.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			114,128.00	94,366.00		94,366.15		
2) Ending Balance, June 30 (E + F1e)			79,137.00	66,974.00		66,974.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	4,000.00	4,000.00		4,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	75,137.00	62,974.00		62,974.15		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Fee driven and ELOP program, all funds generated to be used by this fund only	0000	9780		62,974.00				
Fee driven program, all funds generated to be used by this fund only.	0000	9780	75,137.00					
Fee driven and ELOP program, all funds generated to be used by this fund only.	0000	9780				62,974.15		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	565.86	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	390,000.00	322,000.00	97,250.00	322,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	7,000.00	24,820.00	12,137.00	24,820.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			401,000.00	350,820.00	109,952.86	350,820.00	0.00	0.0%
TOTAL, REVENUES			401,000.00	350,820.00	109,952.86	350,820.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Cafeteria: Universal Meals

Twin Hills Union Elementary
Sonoma County

2025-26 First Interim
Cafeteria Special Revenue Fund
Expenditures by Object

49709610000000
Form 131
G81JNZ1D2B(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	105,000.00	105,000.00	7,365.20	105,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	271,000.00	271,000.00	15,544.32	271,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	378.18	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			377,000.00	377,000.00	23,287.70	377,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	58,536.00	58,536.00	14,982.79	58,536.00	0.00	0.0%
3) Employee Benefits		3000-3999	34,619.00	34,619.00	9,709.50	34,619.00	0.00	0.0%
4) Books and Supplies		4000-4999	231,400.00	231,400.00	55,791.69	231,400.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	139,350.00	139,350.00	4,036.33	139,350.00	0.00	0.0%
6) Capital Outlay		6000-6999	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	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			463,905.00	463,905.00	84,520.31	463,905.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(86,905.00)	(86,905.00)	(61,232.61)	(86,905.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	87,000.00	87,000.00	87,000.00	87,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			87,000.00	87,000.00	87,000.00	87,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			95.00	95.00	25,767.39	95.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,029.00	13,126.00		13,125.61	(.39)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,029.00	13,126.00		13,125.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,029.00	13,126.00		13,125.61		
2) Ending Balance, June 30 (E + F1e)			17,124.00	13,221.00		13,220.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	4,000.00	4,000.00		4,000.00		
Stores		9712	457.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	12,667.00	9,221.00		9,220.61		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Deferred Maintenance Program

Twin Hills Union Elementary
Sonoma County

2025-26 First Interim
Deferred Maintenance Fund
Expenditures by Object

49709610000000
Form 141
G81JNZ1D2B(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	6,000.00	1,690.14	6,000.00	0.00	0.0%
5) TOTAL, REVENUES			56,000.00	56,000.00	1,690.14	56,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	44,000.00	103,830.00	56,467.00	103,830.00	0.00	0.0%
6) Capital Outlay		6000-6999	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	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			44,000.00	103,830.00	56,467.00	103,830.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,000.00	(47,830.00)	(54,776.86)	(47,830.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,000.00	(47,830.00)	(54,776.86)	(47,830.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	182,661.00	192,333.00		192,332.57	(.43)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			182,661.00	192,333.00		192,332.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			182,661.00	192,333.00		192,332.57		
2) Ending Balance, June 30 (E + F1e)			194,661.00	144,503.00		144,502.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	194,661.00	144,503.00		144,502.57		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Special Reserve Fund: Other Than Capital Outlay

Twin Hills Union Elementary
Sonoma County

2025-26 First Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

49709610000000
Form 171
G81JNZ1D2B(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,000.00	12,000.00	3,447.42	12,000.00	0.00	0.0%
5) TOTAL, REVENUES			12,000.00	12,000.00	3,447.42	12,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,000.00	12,000.00	3,447.42	12,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,000.00	12,000.00	3,447.42	12,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	335,675.00	340,148.00		340,147.88	(.12)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			335,675.00	340,148.00		340,147.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			335,675.00	340,148.00		340,147.88		
2) Ending Balance, June 30 (E + F1e)			347,675.00	352,148.00		352,147.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	347,675.00	352,148.00		352,147.88		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Volatile State revenue/funding for schools	0000	9780		352,148.00				
Volatile State revenue/funding for schools	0000	9780	347,675.00					
Volatile State revenue/funding for schools	0000	9780				352,147.88		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	12,000.00	12,000.00	3,447.42	12,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,000.00	12,000.00	3,447.42	12,000.00	0.00	0.0%
TOTAL, REVENUES			12,000.00	12,000.00	3,447.42	12,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Special Reserve Fund: Postemployment Benefits

Twin Hills Union Elementary
Sonoma County

2025-26 First Interim
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

49709610000000
Form 201
G81JNZ1D2B(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,000.00	18,000.00	4,933.32	18,000.00	0.00	0.0%
5) TOTAL, REVENUES			18,000.00	18,000.00	4,933.32	18,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,000.00	18,000.00	4,933.32	18,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	46,270.00	46,270.00	46,269.13	46,270.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,270.00)	(46,270.00)	(46,269.13)	(46,270.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,270.00)	(28,270.00)	(41,335.81)	(28,270.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	479,899.00	486,759.00		486,758.83	(.17)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			479,899.00	486,759.00		486,758.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			479,899.00	486,759.00		486,758.83		
2) Ending Balance, June 30 (E + F1e)			451,629.00	458,489.00		458,488.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	451,629.00	458,489.00		458,488.83		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Retirement Program Liability (CRSP)	0000	9780		458,489.00				
Retirement Program Liability (CRSP)	0000	9780	451,629.00					
Retirement Program Liability (CRSP)	0000	9780				458,488.83		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	18,000.00	18,000.00	4,933.32	18,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,000.00	18,000.00	4,933.32	18,000.00	0.00	0.0%
TOTAL, REVENUES			18,000.00	18,000.00	4,933.32	18,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	46,270.00	46,270.00	46,269.13	46,270.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			46,270.00	46,270.00	46,269.13	46,270.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(46,270.00)	(46,270.00)	(46,269.13)	(46,270.00)		

Building Bond Fund: Measure M

Twin Hills Union Elementary
Sonoma County

2025-26 First Interim
Building Fund
Expenditures by Object

49709610000000
Form 211
G81JNZ1D2B(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,500.00	6,500.00	1,733.34	6,500.00	0.00	0.0%
5) TOTAL, REVENUES			6,500.00	6,500.00	1,733.34	6,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	13,100.00	5,725.00	13,100.00	0.00	0.0%
6) Capital Outlay		6000-6999	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	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	13,100.00	5,725.00	13,100.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,500.00	(6,600.00)	(3,991.66)	(6,600.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,500.00	(6,600.00)	(3,991.66)	(6,600.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	170,487.00	171,024.00		171,024.26	.26	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			170,487.00	171,024.00		171,024.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			170,487.00	171,024.00		171,024.26		
2) Ending Balance, June 30 (E + F1e)			176,987.00	164,424.00		164,424.26		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	176,987.00	164,424.00		164,424.26		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Measure M approved projects only	0000	9780		164,424.00				
Measure M approved projects only	0000	9780	176,987.00					
Measure M approved projects only	0000	9780				164,424.26		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,500.00	6,500.00	1,733.34	6,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,500.00	6,500.00	1,733.34	6,500.00	0.00	0.0%
TOTAL, REVENUES			6,500.00	6,500.00	1,733.34	6,500.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%

Capital Facilities Fund: Developer Fees

Twin Hills Union Elementary
Sonoma County

2025-26 First Interim
Capital Facilities Fund
Expenditures by Object

49709610000000
Form 251
G81JNZ1D2B(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	800.00	800.00	237.75	800.00	0.00	0.0%
5) TOTAL, REVENUES			800.00	800.00	237.75	800.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,100.00	7,100.00	0.00	7,100.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,100.00	7,100.00	0.00	7,100.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,300.00)	(6,300.00)	237.75	(6,300.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,300.00)	(6,300.00)	237.75	(6,300.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,973.00	23,458.00		23,458.34	.34	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,973.00	23,458.00		23,458.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,973.00	23,458.00		23,458.34		
2) Ending Balance, June 30 (E + F1e)			16,673.00	17,158.00		17,158.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	16,673.00	17,158.00		17,158.34		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Special Reserve Fund: Capital Outlay

Twin Hills Union Elementary
Sonoma County

2025-26 First Interim
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

49709610000000
Form 401
G81JNZ1D2B(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,500.00	3,500.00	996.83	3,500.00	0.00	0.0%
5) TOTAL, REVENUES			3,500.00	3,500.00	996.83	3,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,500.00	3,500.00	996.83	3,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,500.00	3,500.00	996.83	3,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	96,947.00	98,355.00		98,354.58	(.42)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			96,947.00	98,355.00		98,354.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,947.00	98,355.00		98,354.58		
2) Ending Balance, June 30 (E + F1e)			100,447.00	101,855.00		101,854.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	100,447.00	101,855.00		101,854.58		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Capital Equipment purchases only	0000	9780		101,855.00				
Capital Equipment purchases only	0000	9780	100,447.00					
Capital Equipment purchases only	0000	9780				101,854.58		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,500.00	3,500.00	996.83	3,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,500.00	3,500.00	996.83	3,500.00	0.00	0.0%
TOTAL, REVENUES			3,500.00	3,500.00	996.83	3,500.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

District/Apple Blossom Elem/Twin Hills CMS

Twin Hills Union Elementary
Sonoma County

First Interim
2025-26 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

49 70961 0000000
Form SIAI
G81JNZ1D2B(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	57,366.00	0.00	0.00	0.00				
Other Sources/Uses Detail					1,506,270.00	1,187,000.00		
Fund Reconciliation								
08I 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								
09I 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								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(57,366.00)	0.00	0.00				
Other Sources/Uses Detail					0.00	30,000.00		
Fund Reconciliation								
13I 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								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	46,270.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2025-26 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	57,366.00	(57,366.00)	0.00	0.00	1,893,270.00	1,893,270.00		

District #53

Twin Hills Union Elementary
Sonoma County

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2025-26

49 70961 0000000
Form CI
G81JNZ1D2B(2025-26)

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee
Printed Name: Dana Pedersen Title: Superintendent

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 11, 2025 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Patty Nosecchi Telephone: 707-823-0871
Title: Business Manager 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 (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent 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	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2025-26

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current 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 since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
		• If yes, 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?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal 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 and current fiscal years?	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 or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current 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	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

District #21

Sunridge Charter
Twin Hills Union Elementary
Sonoma County

First Interim
Fiscal Year 2025-26
Charter School Certification

49 70961 4930350
Form CI
G81942BRRZ(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 INTERIM 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 interim report, please contact:

Charter School Contact:

Patty Nosecchi

Name

Business Manager

Title

707-823-0871

Telephone

pnosecchi@twinhillsusd.org

E-mail Address

District #53

SACS Web System - SACS V14

12/3/2025 2:43:32 PM

49-70961-0000000

First Interim
Projected Totals 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 Interim. (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 V14

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49-70961-4930350

First Interim

Projected Totals 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)

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

District #53: District/Apple Blossom Elem/Twin Hills CMS

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 interim certification.

CRITERIA AND STANDARDS

1.

CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.
- District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA					
Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2025-26)	District Regular	291.00	288.05	(1.1%)	Met
	Charter School	240.00	237.00		
	Total ADA	531.00	525.05		
1st Subsequent Year (2026-27)	District Regular	291.00	277.06	(3.2%)	Not Met
	Charter School	240.00	237.00		
	Total ADA	531.00	514.06		
2nd Subsequent Year (2027-28)	District Regular	291.00	279.01	(2.8%)	Not Met
	Charter School	240.00	237.00		
	Total ADA	531.00	516.01		

1B. Comparison of District ADA to the Standard

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

- 1a.

STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment overstated at adopted budget for Apple Blossom Elementary by 19 students. This traditional elementary school is allowed use of prior year ADA and/or the 3 year rolling average. Use of prior year for 25-26 resulted in a small reduction in ADA. For 26-27 and 27-28 use of the 3 year rolling average slows the impact of declining enrollment.

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2025-26)	District Regular	307.00	288.00	
	Charter School	255.00	252.00	
	Total Enrollment	562.00	540.00	(3.9%)
				Not Met
1st Subsequent Year (2026-27)	District Regular	307.00	288.00	
	Charter School	255.00	252.00	
	Total Enrollment	562.00	540.00	(3.9%)
				Not Met
2nd Subsequent Year (2027-28)	District Regular	307.00	288.00	
	Charter School	255.00	252.00	
	Total Enrollment	562.00	540.00	(3.9%)
				Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment overstated at adopted budget for Apple Blossom Elementary by 19 students and for Twin Hills CMS by 3 students. A high percentage of the reduction in students from adopted budget is based on several families moving out of the area after enrolling or notifying the school that their child will continue from the 24-25 school year to the 25-26 school year.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal 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: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal 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.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	
Third Prior Year (2022-23)			
District Regular	272	293	
Charter School	187	204	
Total ADA/Enrollment	459	497	92.4%
Second Prior Year (2023-24)			
District Regular	268	283	
Charter School	195	207	
Total ADA/Enrollment	463	490	94.5%
First Prior Year (2024-25)			
District Regular	287	305	
Charter School	193	207	
Total ADA/Enrollment	480	512	93.8%
Historical Average Ratio:			93.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.0%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal 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.

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2025-26)				
District Regular	288	288		
Charter School	237	252		
Total ADA/Enrollment	525	540	97.2%	Not Met
1st Subsequent Year (2026-27)				
District Regular	277	288		
Charter School	237	252		
Total ADA/Enrollment	514	540	95.2%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	279	288		
Charter School	237	252		
Total ADA/Enrollment	516	540	95.6%	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 exceeds the standard in any of the current year 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)

For Apple Blossom Elementary , our non-charter school, use of prior year for 25-26 resulted in a small reduction in ADA. For 26-27 and 27-28 use of the 3 year rolling average slows the impact of declining enrollment. Both these benefits result in not meeting this standard.

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2025-26)	10,010,852.00	10,189,156.00	1.8%	Met
1st Subsequent Year (2026-27)	10,173,846.00	10,318,696.00	1.4%	Met
2nd Subsequent Year (2027-28)	10,497,583.00	10,623,581.00	1.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal 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: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
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)	5,957,286.08	7,076,302.63	84.2%
	Historical Average Ratio:		85.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	4%	4%	4%
	81.4% to 89.4%	81.4% to 89.4%	81.4% to 89.4%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	6,603,622.00	7,706,054.41	85.7%	Met
1st Subsequent Year (2026-27)	6,497,498.00	7,610,881.00	85.4%	Met
2nd Subsequent Year (2027-28)	6,634,025.00	7,797,000.00	85.1%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year 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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range: -5.0% to +5.0%

District's Other Revenues and Expenditures Explanation Percentage Range: -5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. 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	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2025-26)	177,300.00	175,344.00	-1.1%	No
1st Subsequent Year (2026-27)	177,300.00	175,344.00	-1.1%	No
2nd Subsequent Year (2027-28)		175,344.00	0.0%	Yes

Explanation:

(required if Yes)

SACS issue with 27-28 amount, should show \$177,300, same -1.1% and a No for explanation.

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

Current Year (2025-26)	925,418.00	1,066,253.00	15.2%	Yes
1st Subsequent Year (2026-27)	906,023.00	935,430.00	3.2%	No
2nd Subsequent Year (2027-28)	924,464.00	955,607.00	3.4%	No

Explanation:

(required if Yes)

2025-26 now includes a new categorical program, Res6019, Student Support and Professional Development Grant. These funds were not available when the original budget was adopted in June of 2025.

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

Current Year (2025-26)	947,160.00	1,132,110.00	19.5%	Yes
1st Subsequent Year (2026-27)	1,090,440.00	1,051,440.00	-3.6%	No
2nd Subsequent Year (2027-28)	1,091,845.00	1,052,845.00	-3.6%	No

Explanation:

(required if Yes)

25-26 now includes one time funds for grants and donations plus an administrator on loan revenue from SCOE.

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

Current Year (2025-26)	221,671.00	421,052.86	89.9%	Yes
1st Subsequent Year (2026-27)	178,517.00	167,829.00	-6.0%	Yes
2nd Subsequent Year (2027-28)	181,577.00	170,621.00	-6.0%	Yes

Explanation:

(required if Yes)

The 2025-26 budget was updated to include carryover and new one time funding. 2026-27 and 2027-28 expense estimates have slightly decreased.

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

Current Year (2025-26)	2,485,939.00	2,824,441.01	13.6%	Yes
1st Subsequent Year (2026-27)	2,456,906.00	2,602,612.00	5.9%	Yes
2nd Subsequent Year (2027-28)	2,508,011.00	2,655,252.00	5.9%	Yes

Explanation:

(required if Yes)

The 2025-26 increase is largely due to special education costs which continue to climb. For 26-27 and 27-28 the special ed cost increase is reduced based on reformulation of fees from the West County Consortium.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	2,049,878.00	2,373,707.00	15.8%	Not Met
1st Subsequent Year (2026-27)	2,173,763.00	2,162,214.00	-.5%	Met
2nd Subsequent Year (2027-28)	2,016,309.00	2,183,796.00	8.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	2,707,610.00	3,245,493.87	19.9%	Not Met
1st Subsequent Year (2026-27)	2,635,423.00	2,770,441.00	5.1%	Not Met
2nd Subsequent Year (2027-28)	2,689,588.00	2,825,873.00	5.1%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year 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 6A
if NOT met)

SACS issue with 27-28 amount, should show \$177,300, same -1.1% and a No for explanation.

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

2025-26 now includes a new categorical program, Res6019, Student Support and Professional Development Grant. These funds were not available when the original budget was adopted in June of 2025.

Explanation:

Other Local Revenue
(linked from 6A
if NOT met)

25-26 now includes one time funds for grants and donations plus an administrator on loan revenue from SCOE.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year 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:

Books and Supplies
(linked from 6A
if NOT met)

The 2025-26 budget was updated to include carryover and new one time funding. 2026-27 and 2027-28 expense estimates have slightly decreased.

Explanation:

Services and Other Exps
(linked from 6A
if NOT met)

The 2025-26 increase is largely due to special education costs which continue to climb. For 26-27 and 27-28 the special ed cost increase is reduced based on reformulation of fees from the West County Consortium.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how 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: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	344,955.09	300,000.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		300,000.00	

If status 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)

This criterion will be met by end of the year once real expense amounts are known.

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 any of the current fiscal year or two subsequent fiscal years.

¹Available 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.

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.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	15.1%	14.2%	9.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.0%	4.7%	3.2%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 011, Section E)	Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	(914,429.41)	8,893,054.41	10.3%	Not Met
1st Subsequent Year (2026-27)	(707,205.00)	8,797,881.00	8.0%	Not Met
2nd Subsequent Year (2027-28)	(560,182.00)	8,884,000.00	6.3%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

This district is going through the process of reducing expenses due to the very minimal COLA and education funding from the state, one time funding is not a long-term answer. 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. Staffing adjustments and class sizes are reviewed frequently and the Administrative Team is working to streamline processes.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	2,564,519.99	Met
1st Subsequent Year (2026-27)	2037619.0	Met
2nd Subsequent Year (2027-28)	1657741.0	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal 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)	2,447,413.00	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 current fiscal 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: Current Year data are extracted. If Form MYPI 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 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.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	525	513	515
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 MYPI 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; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

No

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (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 MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	12,685,033.88	12,044,337.00	12,176,636.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	12,685,033.88	12,044,337.00	12,176,636.00

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	507,401.36	481,773.48	487,065.44
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)	507,401.36	481,773.48	487,065.44

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals		
	(2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,909,840.00	1,345,032.00	784,850.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, 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 MYPI, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	364,148.00	376,148.00
8. District's Available Reserve Amount (Lines C1 thru C7)	1,909,840.00	1,709,180.00	1,160,998.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.06%	14.19%	9.53%
District's Reserve Standard (Section 10B, Line 7):	507,401.36	481,773.48	487,065.44
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 - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

Please note that for all 3 years the calculation by SACS includes Transfers Out. For 25-26 Fund 17 is not included based on the balance being Assigned in that fund. When Fund 17 is included, the reserve percentage is 17.8%: Reserve shown \$1,909,840 + Fund 17 \$352,148 = \$2,261,988.

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 have occurred since budget adoption 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 funded with one-time revenues that have changed since budget adoption by more than five percent?

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. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal 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 current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0% 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(1,878,259.00)	(2,055,293.00)	9.4%	177,034.00	Not Met
1st Subsequent Year (2026-27)	(1,677,820.00)	(1,788,400.00)	6.6%	110,580.00	Not Met
2nd Subsequent Year (2027-28)	(1,703,380.00)	(1,816,170.00)	6.6%	112,790.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	1,506,270.00	1,506,270.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	1,494,550.00	1,494,550.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	1,494,550.00	1,494,550.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	1,187,000.00	1,187,000.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	1,187,000.00	1,187,000.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	1,187,000.00	1,187,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption 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 since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount 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 continue to increase but federal and state revenue to cover these required service costs does not increase resulting in large contributions from unrestricted funds.

- 1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

Other Long-term Commitments (continued):

Total Annual Payments:	539,315	690,309	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 current 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)

25-26 includes compensated absences (vacation pay for 12 month classified employees) as if 100% will be paid out, which does not actually happen. For all years, 2025-26 through 2027-28, 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.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

Yes

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

2 OPEB Liabilities

a. Total OPEB liability

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

c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

63,559.00	53,507.00
0.00	0.00
63,559.00	53,507.00

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

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

Actuarial	Actuarial
Jun 30, 2024	Jun 30, 2025

3 OPEB Contributions

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

6,330.00	6,330.00
6,457.00	6,457.00
6,586.00	6,586.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

6,330.00	6,330.00
6,457.00	6,457.00
6,586.00	6,586.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

6,330.00	6,330.00
6,457.00	6,457.00
6,586.00	6,586.00

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

1	1
1	1
1	1

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1

a. 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 1b-4)

No

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2	Self-Insurance Liabilities	Budget Adoption	
		(Form 01CS, Item S7B)	First Interim
	a. Accrued liability for self-insurance programs		
	b. Unfunded liability for self-insurance programs		

3	Self-Insurance Contributions	Budget Adoption	
		(Form 01CS, Item S7B)	First Interim
	a. Required contribution (funding) for self-insurance programs		
	Current Year (2025-26)		
	1st Subsequent Year (2026-27)		
	2nd Subsequent Year (2027-28)		
	b. Amount contributed (funded) for self-insurance programs		
	Current Year (2025-26)		
	1st Subsequent Year (2026-27)		
	2nd Subsequent Year (2027-28)		

4

Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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, 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: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	30.00	32.00	32.00	32.00

1a. Have any salary and benefit negotiations been settled since budget adoption?

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining 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 collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the interim 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

36,539

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

- 1. Are costs of H&W benefit changes included in the interim and MYPs?
- 2. Total cost of H&W benefits
- 3. Percent of H&W cost paid by employer
- 4. Percent projected change in H&W cost over prior year

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

- 1. Are step & column adjustments included in the interim and MYPs?
- 2. Cost of step & column adjustments
- 3. Percent change in step & column over prior year

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

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

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption 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: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	28.00	28.00	28.00	28.00

1a. Have any salary and benefit negotiations been settled since budget adoption?

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining 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 collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the interim 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

20,615

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

7. Amount included for any tentative salary schedule increases

0

0

0

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

N/A

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	4.00	5.00	4.00	4.00

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

Is the cost of salary settlement included in the interim 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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential		Current Year	1st Subsequent Year	2nd Subsequent Year
Health and Welfare (H&W) Benefits		(2025-26)	(2026-27)	(2027-28)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential		Current Year	1st Subsequent Year	2nd Subsequent Year
Step and Column Adjustments		(2025-26)	(2026-27)	(2027-28)
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step and column over prior year			

Management/Supervisor/Confidential		Current Year	1st Subsequent Year	2nd Subsequent Year
Other Benefits (mileage, bonuses, etc.)		(2025-26)	(2026-27)	(2027-28)
1.	Are costs of other benefits included in the interim and MYPs?			
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.

If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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 A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current 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?	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 First Interim Criteria and Standards Review



**Twin Hills
School District**

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

700 Watertrough Rd. | Sebastopol, CA 95472 | **tel** (707) 823-0871 | **fax** (707) 823-5832 | www.twinhillsusd.org

First Interim Report
2025-26

Exhibits

SCOE BIZ

Business Services

Bulletin No. 26-06



October 14, 2025

To: District and Charter School Business Services
From: Sarah Lampenfeld, Assistant Superintendent, Business Services
Subject: 2025-26 Interim Reports

The purpose of this letter is to review the process for the Interim Reports. The financial reporting periods and requested forms are due as listed below. Please plan your work around these deadlines:

<u>Interim Report period</u>	<u>Reporting Dates covered</u>	<u>Due to SCOE</u>
1 st Interim	July 1 through October 31	December 15
2 nd Interim	July 1 through January 31	March 17*
3 rd Interim**	July 1 through April 30 (Year-End Projection)	June 1

*Charter Schools Interim Reports are set by statute. First Interim is due December 15th, and Second Interim is due March 15th

**Only applicable to districts with either a Qualified or Negative certification at 2nd Interim.

CDE estimates the SACS First Interim module in the SACS web application will be released on or around October 29, 2025.

Guidelines ~ It is anticipated that the Common Message for the 2025-26 First Interim Report will be issued on or near October 31, 2025, and will be emailed to you as soon as it becomes available. Please read the Common Message carefully, as it is a wealth of information and should be used in conjunction with the information contained in this bulletin. The following are SCOE guidelines:

Dartboard:

- Use the School Services of California (SSC) School District and Charter School Financial Projection Dartboard 2025-26 Enacted State Budget (attached) for economic planning factors.

Cost of Living Adjustment:

- The 2025-26 cost-of-living adjustment (COLA) is 2.30%.
- Per SSC's Dartboard, the recommended planning COLA is 3.02% and 3.42% in 2026-27 and 2027-28.

LCFF Revenue Estimates:

- Please use the most recent version (26.2) of the LCFF Calculator available on the Fiscal Crisis and Management Assistance Team web page at www.FCMAT.org. It

was updated on August 1, 2025.

- Instructions on how to use the LCFF Calculator have been incorporated into the tool and can be found on the 'Instructions' tab.
- **Please remember your Fiscal Advisor is available to review your LCFF calculators.**

Multi-Year Projections (MYP) Advice:

- MYPs are built on assumptions, and those assumptions are expected to change. Anchor assumptions on reasonable estimates and communicate with educational partners. **Document thoroughly.**
- Plan expenditures according to spending deadlines and incorporate them into cash flow and MYP appropriately.
- Utilize the reporting cycle information to update and keep the budget accurate.
- **Consider running scenarios of MYPs with lower federal funds in the subsequent years to assess your LEAs' tolerance of lower revenues due to the uncertainty at the federal level.**

STRS and PERS contribution rates:

Please note that PERS and STRS contribution rates have not changed since the 2025-26 Enacted State Budget.

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

Changes to enrollment or Average Daily Attendance (ADA):

Remember to closely monitor enrollment and ADA numbers for the current year. Understand what is happening for thorough and reasonable projections in subsequent years.

Local Control Accountability Plan (LCAP):

Remember to track progress on LCAP expenditures to ensure planned actions are implemented and supplemental and concentration funds are monitored. To avoid large carryover balances at year-end, it's essential to review actions throughout the current fiscal year to ensure expenditures are on track. This review should also include the supplemental and concentration estimates, updated with actual data. SCOE recommends reviewing LCAP expenditures with each interim period.

- **LCFF Equity Multiplier:** Eligibility for this funding program is determined in each fiscal year based on prior year data published in CDE's stability rate report, which is not expected to be available until December 2025. Therefore, revenues for 2025-26 are unknown until the P-1 certification (mid-February).

Mid-Year LCAP Report:

School districts shall present a report on the annual update to the LCAP and the LCFF Budget Overview for Parents (BOP) **on or before February 28th of each year at a regularly scheduled meeting of the governing board of the school district.** The report shall include both of the following: **all available midyear outcome data related to metrics identified in the current year's local control and accountability plan, and all available midyear expenditures and implementation data on all actions identified in the current year's LCAP.** The expenses and BOP should reflect the most recent information, possibly from the first or second interim data.

Current Expense Formula/Minimum Classroom Compensation (CEB) Planning:

The Current Expense Formula/Minimum Classroom Compensation (CEA) form is required with Unaudited Actuals, but only optional at Budget (e.g., Interim Report). Although the form is not required for interim reporting, it serves as a valuable planning tool and an early warning sign of potential noncompliance. It is recommended that each school district review its Current Expense Formula/Minimum Classroom Compensation (CEB) for each interim period. Throughout the year is the best time to ensure coding is correct and/or understand why the district is not able to meet the requirement.

Reserves:

Maintaining reserves during uncertain times is crucial for long-term fiscal health, enabling LEAs to identify and implement budget adjustments thoughtfully over time. LEAs should maximize the use of all one-time federal funds and other restricted resources to preserve unrestricted fund balances. Remember that one-time funds will only come once.

- **Local Reserve Cap:** The local school district reserve cap is not anticipated to be triggered in 2026-27.

Routine Restricted Maintenance 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
- Exclude Federal CRRS/ARP Act expenditures.

Other Recommendations

Attendance Recovery:

Starting July 1, 2025, an LEA may implement an attendance recovery program to allow students to make up lost attendance for both fiscal and educational purposes.

- CDE published guidance to support LEAs in designing and implementing high-quality Attendance Recovery programs. Found [[Here](#)].
- Reminder: Student Information Systems need to be reviewed to ensure setup is correct for attendance recovery reporting.

Student Support & Professional Development Block Grant:

This is a fully discretionary block grant, which includes recommended uses such as Teacher professional development (especially literacy/math for multilingual students), recruitment and retention efforts, Dual enrollment, and career pathway expansion. It is one-time for the fiscal year 2025-26 only.

- The estimated funding for 2025-26 can be found [HERE](#).
 - **The resource code 6019 is not available in SACS or Escape yet, but will be released with the First Interim SACS update on or around October 29, 2025.**

Expanded Learning Opportunities Programs (ELOP):

The Budget Act establishes the following updates to the program:

- Lowered the unduplicated pupil percentage (UPP) for Rate 1 eligibility to 55% from 75%.
- Increased the minimum funding guarantee from \$50,000 to \$100,000.
 - Rate 1 remains at \$2,750.
 - Rate 2, per AB 102, shall be no less than \$1,575 in 2025-26. Note: The advanced apportionment was less than the target; therefore, P-1 or P-2 will be increased to meet the requirement.
- Reminder: The 2024- 25 Budget Act established the following:
 - An expenditure deadline of two years for this program.
 - LEAs must annually declare to CDE their intent to operate an Expanded Learning Opportunity Program. This is now included annually in the P-2 Principal Apportionment Data Collection (PADC) reporting.

Transportation funding:

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 add-on (add-on is adjusted by COLA annually). Requirements for funding will include a Transportation Plan (updated annually) and annual reporting of items such as ridership, miles driven, expenditure details, the number of pupils transported, and other relevant data.

Example Calculation for LCFF Transportation Reimbursement:

1. Start with prior year expenditures:
Prior year expenditures = \$1,000,000
2. Apply the 60% percentage:
 $\$1,000,000 \times 0.6 = \$600,000$
3. Subtract prior year LCFF transportation add-on (from LCFF calculator):
 $\$600,000 - \$400,000 = \underline{\$200,000}$ (amount to budget in current year)

*Note: CDE does not update the estimate until P-2 or later. P-1 certification will not include updated data.

Universal TK Expansion & Supports:

Starting in 2025–26, all children who turn four years old by September 1 are eligible. This adds approximately 51,000 new students to the system.

Reminders:

- Class ratios are now **10:1** in each TK classroom.
 - The penalty for exceeding TK class size only includes the affected school site rather than the entire LEA.
 - TK add-on in the LCFF calculator equals \$5,545 for 2025-26.
 - UPK Planning & Implementation Grant deadline extended to June 30, 2028.

Mandate Block Grant ~ Resource 0000, object 8550:

For 2025-26, the mandate block grant (MBG) rates are estimated to be:

- **School districts** will receive approximately \$39.09 per ADA for grades K-8 and \$76.48 per ADA for grades 9-12.
- **Charter schools** will receive approximately \$20.52 per ADA for grades K-8. And \$58.21 per ADA for grades 9-12.

Arts and Music in Schools (Prop 28):

Funding is calculated at the school site level. Funding for fiscal year 2025-26 statewide is ~\$1.04 billion (based on advanced apportionment). Each year, LEAs will need to meet the following reporting requirements:

Report Name	Frequency/Due Dates
School Site Expenditure Plan	Annual
Annual Report	Available annually from 5/1 to 9/30
Annual Certification	Available annually through 6/30 once CDE announces the reporting window is open
Expenditure Report	By October 1, after the three-year expenditure spending period concludes. <i>The 2023-24 allocation window will open on May 1, 2026.</i>

Basic Aid Supplemental Funding (BAS):

For districts that sponsor charter schools and receive BAS funding, please be aware this funding has been capped at the sponsoring district's in-lieu of property tax transfer amount related to non-resident charter school students and that 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 volatility in property taxes to school districts and the continued complexity of formulas for qualification and funding amounts, the County recommends that basic aid supplemental funding be used only for one-time purposes.

Basic Aid/ Excess Tax/Community Funded School Districts:

- Final 2024-25 property tax information is the only available information at this time. Estimates for 2025-26 will be coming from the Sonoma County Auditor/Tax Collector in early November and will be distributed as soon as possible after receipt.
- *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, which represents their categorical allocation net of 8.92% fair share reduction.
- *Education Protection Account (EPA)* ~ All districts are guaranteed a minimum of \$200 per ADA of EPA funding.
- *RDA Residual (8047 RDAX)* ~ Basic Aid/Excess Tax school districts should not budget more than 50% of their prior *full-year* RDA Residual (8047 – RDAX) tax revenues.
- RDA residual (RDAX) tax revenues for 2025-26 are unknown and uncertain.
- *RDA asset liquidation (8047-LQID)* ~ Tax revenues should only be budgeted upon receipt. This form of revenue is rare.
- *District of Choice (DOC) funding* ~ SB 897 was signed into law and takes effect January 1, 2025, which includes additional program changes and extends the program now in perpetuity. Program changes incorporated into law are combined with existing changes created by AB 185, such as registration of the program with the State Superintendent of Public Instruction (SPI) and the County, required public disclosures, and reduced funding, to name a few. Annually, districts that elect to be in the program must register with the SPI. For a school district of choice that is a basic aid school district, the apportionment funding for applicable ADA shall be 25% of the school district's LCFF base grant that would have been apportioned to the school district of residence. See Ed Codes 48301 through 48317 for program requirements.
- Basic aid districts are subject to the Local Control and Accountability Plan (LCAP) and Supplemental and Concentration Grant regulations under LCFF.

Universal Meals and Meal reimbursement:

All LEAs are required to provide two free meals per day to any student who requests a meal. To receive state and federal reimbursement, LEAs must participate in the National School Lunch Program and Federal School Breakfast Program.

- Locally, LEAs must determine how to utilize both federal meal applications and alternative income forms to maximize the LCFF unduplicated pupil count.
- **School Nutrition policy changes with the 2025-26 Budget Act:**
 - A one-year extension to the 2021 Kitchen Infrastructure and Training (KIT) funding now requires LEAs to report how funds were used to the CDE by June 30, 2026.

K-3 Grade Span Adjustment (GSA):

School districts must maintain an average class size of 24 in K-3 classes by school site, unless a collectively bargained alternative to the statutory requirements has been agreed upon. If an annual audit of a school district finds the district out of compliance, the CDE will retroactively reduce the district's funding. There is no waiver process. Please consider the actual 2025-26 enrollment **by school site** now that the school year has begun. Actual amounts may be different than what you anticipated in the preparation of your adopted budget.

Form AB 2756 Reporting Requirements:

Please note that Education Code Sections 42127 and 42127.6 require districts to submit to the County Office any studies, reports, evaluations, or audits conducted of the district that contain evidence of fiscal distress. The AB2756 Reporting Requirement form is used to communicate such work. It should be completed by all LEAs and then returned to SCOE along with all interim financial reports. The form is available at <https://www.scoe.org/scoe-services/business-support-services/fiscal-services/sit-forms>

STRS On-Behalf Contribution ~ Resource 7690:

Districts should adjust their fiscal year (FY) 2025-26 budget to reflect the STRS On-Behalf pension contribution. An estimate for FY 2025-26 was included in the [2024-25 Year-End Close manual](#). This will aid in account analysis and ensure that the Special Ed MOE and other reporting requirements consistently reflect this information from year to year. At the end of the year, a journal entry will be prepared to record actual STRS on-behalf costs when actual data is known.

Cashflow Report:

Please notify SCOE immediately if you do not anticipate having sufficient funds to maintain a positive balance. Please note:

- Cash in all funds must be positive by June 30, 2026.
- Education Code Section 42603 allows LEAs to borrow between funds temporarily. There are limitations which are noted below:
 - No more than 75% of the money held in any fund during the current fiscal year may be transferred.
 - The funds must be repaid by June 30th of the current fiscal year if the transfer was completed prior to the last 120 days of the fiscal year.
 - If the funds were transferred within the last 120 days of the fiscal year, repayment of the funds must be made before June 30th in the subsequent fiscal year.
 - If borrowing from Fund 21, does your bond agreement allow it?
- **Budget Deferrals:** The Budget Act defers LCFF payments of \$1.9 billion from 2025-26 to 2026-27. Please plan accordingly and notify SCOE if you anticipate cash flow issues.

- LEAs that need to request a waiver from the 2025-26 deferrals can do so in the spring of 2026. CDE and SCOE will send out a notification when the waiver is available.
- Changes in property valuations can affect the cash flow of property taxes.
- Cashflow related to funding can be found at:
 - *Principal Apportionment*: Go to: <http://www.cde.ca.gov/fg/aa/pa/index.asp>
 - To get the monthly payment schedule, click on Payment Schedule Summary - LEA detail on the following website: <https://www.cde.ca.gov/fg/aa/pa/documents/pasummary2526advance.xlsx>.
 - *Categorical funding*: Estimated cash flow schedules (prepared monthly), reporting deadlines, and a list of by-program funding by name are available from this site. Go to: <https://www.cde.ca.gov/fg/aa/ca/estcashflow.asp>
 - *Education Protection Account (EPA) Apportionment*: EPA funding uses Resource 1400 and Object 8012 and will be received quarterly.
 - Go to: <https://www.cde.ca.gov/fg/aa/pa/epa2526.asp>.
- A [Cash Flow report template](#) may be found on the SCOE website [[HERE](#)] along with the [cash flow principal apportionment projection tool](#) and the [multi-year projection worksheet](#). Also accepted are either the SACS software version or the LEA's own version.

Reminder on One-time State Programs: Availability of Funds and Reporting Deadlines:

Program	Statute	Availability	Reporting Deadlines
A–G Completion Improvement Block Grant	EC Section 41590	Expended by 6/30/2026	Final report is due on or before 9/30/2026.
Arts, Music, and Instructional Materials Discretionary Block Grant	Section 100 of SB 153 (Ch. 38, 2024)	Expended by 6/30/2026	Final report is due on or before 9/30/2026. Charter schools that close before 6/30/2026: Final report due within 60 days of ceasing operations.
Educator Effectiveness Block Grant	EC Section 41480	Expended by 6/30/2026	Annual reports are due September 30 each year. Final report is due on 9/30/2026.
Learning Recovery Emergency Block Grant	EC Section 32526; EC Section 52064.4	Expended by 6/30/2028	Charter schools closing before 12/15/2029: Final report is due within 60 days of ceasing operations. Funds must be included in the LCAP, or annual update to the plan, for the period of July 1, 2025, to June 30, 2028.
Literacy Coaches and Reading Specialists, 2022–23	Section 137 of AB 181 (Ch. 52, 2022)	Encumbered by 6/30/2027	Annual reports are due September 30 each year. Final report is due on 6/30/2027.
Literacy Coaches and Reading Specialists, 2023–24	Section 104 of SB 114 (Ch. 48, 2023)	Encumbered by 6/30/2028	Annual reports are due September 30 each year. Final report is due on 6/30/2028.
Literacy Coaches and Reading Specialists, 2025–26	EC Section 53009(b)	Encumbered by 6/30/2029	Annual reports are due September 30 each year. Interim report is due on 6/30/2027. Final report is due on 6/30/2029.
Literacy Instruction Professional Development	EC Section 33319.6; Sections 15 and 83 of AB 121 (Ch. 8, 2025)	Expended by 6/30/2030	Final report is due on 9/1/2029.
Literacy Screenings Professional Development, 2024–25	Section 117 of SB 153 (Ch. 38, 2024)	N/A	No reporting requirements in statute.
Literacy Screenings Professional Development, 2025–26	Section 88 of AB 121 (Ch. 8, 2025)	N/A	No reporting requirements in statute.
Student Support and Professional Development Discretionary Block Grant	Section 81 of AB 121 (Ch. 8, 2025)	Expended by 9/30/2029	Final report is due by 9/30/2029. Charter schools that close before 6/30/2029: Final report due within 60 days of ceasing operations.

Prepared by CDE 9/2025 *Not an inclusive list*

Forms to Submit with your Interim Report

The complete Interim Report software package, including the cashflow and MYP, should be submitted to your SCOE Advisor by e-mail, and the SACS dataset should be submitted via the SACS web application (see Interim Reporting manual for the submission process) by the deadlines listed on page 1. We will not print off your website, and we request that the documents be combined (not individual attachments for SCOE to combine). The following information/forms are requested:

The following information/forms are requested (**D=District, E=External Charter**):

-  **LCFF Calculator – FCMAT Calculator (D, E)** ~ Use the FCMAT Calculator v26.2 version or newer, if available. It can be found at www.fcmat.org. Please provide an electronic copy *and* the tabs of the calculator, along with a hard copy of the pages that were presented to the board.
-  **Balancing Spreadsheet (D, E)**~ Due to the change to the LCFF funding model, there is presently no mechanism or technical review check (TRC) in the SACS software that assesses State revenue. SCOE created a Balancing Spreadsheet that will assist in determining if your SACS LCFF revenue sources tie with your LCFF Calculator, Escape, and Multi-Year Projection. The document can be found [HERE](#).
-  **Combined District and Charter School Enrollment and ADA Data ~ For districts with conversion charter schools included in the General Fund**, please consider completing a spreadsheet that combines District and conversion charter school enrollment and ADA data to provide a complete picture of the students affecting the general fund. Unduplicated count information can also be chronicled to offer a comprehensive look at the district. A sample worksheet template can be found [HERE](#) and is called LCFF Enrollment ADA.
-  **Cashflow (D, E)** ~ Statement (SACS form, SCOE's template, or LEA's own form), include assumptions!
-  **Multi-Year Projection (D, E)** ~ Worksheet with narrative/justifications/assumptions (SACS software form, SCOE's template, or LEA's own form). The MYP must report unrestricted, restricted, and combined totals.
-  **Narrative and budget assumptions (D, E)**, as submitted to your Board.
-  **Narrative of Special Funds (D)**, if not included in the items above (DISTRICT only).
-  **AB2756 Reporting Requirements form (D)**, found [HERE](#).
-  **Interim SACS forms (D, E (if charter uses SACS))** :
 - Certification Page, original signature, **or** a scanned copy accepted at Interim Reporting
 - General Fund Summary - Combined Unrestricted/Restricted Report
 - General Fund Unrestricted Report
 - General Fund Restricted Report
 - Other Funds – Two-page Summary
 - Form A – ADA worksheet
 - Form CS – Criteria and Standards Summary Review – completed in full, with explanations
 - Summary of Interfund Activity
 - Technical Review Check (Exceptions only)



External Charter Schools only:

- SACS Standard form or Alternative form*

*Alternative Form – Each form listed is REQUIRED

- ✓ Financial report financial data for revenues, expenses, assets & liabilities
- ✓ Certification with original signatures (charter school and district)

SSC School District and Charter School Financial Projection Dartboard 2025-26 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2025-26 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely 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		2.86%	3.09%	2.82%	2.72%	2.79%
California Lottery	Unrestricted per ADA	\$195.37	\$190.00	\$190.00	\$190.00	\$190.00
	Restricted per ADA	\$88.22	\$82.00	\$82.00	\$82.00	\$82.00
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	\$76.48	\$78.79	\$81.48	\$84.18
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	\$58.21	\$59.97	\$62.02	\$64.07
Interest Rate for Ten-Year Treasuries		4.23%	4.50%	4.36%	4.40%	4.50%
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, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. The California State Preschool Program is 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 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 First Interim Report

BASC

Business and Administration
Services Committee

Writers and Contributors

Topic	Contributors	
Background	Committee	
First Interim Report Key Guidance	Peter Foggiano, San Joaquin	Scott Price, Riverside
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Federal Funding Uncertainties	Martin Fragoso, Merced	Misty Key, Ventura
Deficit Spending/Reserves	Shannon Hansen, San Benito	Mike Simonson, San Diego
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Fiscal Stabilization Plan	Dean West, Orange	Maribel Paez, Imperial
Summary	Peter Foggiano, San Joaquin	Scott Price, Riverside

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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

The Sonoma County Office of Education has also provided SCOE Biz Bulletin No. 26-07 for reading in conjunction with the Common Message, which includes guidance specific to Sonoma County LEAs.

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 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 the 2025-26 Adopted State Budget

Governor Gavin Newsom signed several budget bills (SB 101, AB 102, SB 103, AB 104, SB 105) and trailer bills (AB 121, SB 120, SB 147, SB 151) to adopt and implement the 2025-26 State Budget. The budget retained the majority of the proposals included in the May Revision; however, some additional changes were incorporated. The final budget agreement solves an \$11.8 billion general fund deficit for 2025-26 and provides a balanced fiscal plan with reductions in growth in state spending while maintaining key programs.

Key TK-12 funding provisions include the following:

- Revised estimates of general fund revenues result in updated Proposition 98 guarantee levels: \$98.5 billion for 2023-24, \$119.9 billion for 2024-25, and \$114.6 billion for 2025-26. These revised levels represent a \$3.9 billion increase over the three-year period relative to the 2024 Budget Act. Due to the risk in revenue projections, the 2025-26 budget appropriates the 2024-25 level at \$118 billion — \$1.9 billion below the most recent calculation. This difference, referred to as settle-up, reflects uncertainty in revenue

estimates and is intended to protect core program funding if realized. Proposition 98 is calculated using Test 2 for 2023-24 and Test 1 for both 2024-25 and 2025-26.

- Revises the 2024-25 mandatory Proposition 98 Rainy Day fund deposit down to \$455 million. There is a mandatory withdrawal of \$455 million in 2025-26. Of that amount, \$405.3 million will be used to fund LCFF in 2025-26. This mandatory withdrawal will exhaust the fund balance of the reserve account in 2025-26. Consequently, the Proposition 98 Rainy Day fund balance is insufficient to trigger the local reserve cap in 2025-26.
- Maintains a 2.3% funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF). When combined with population growth adjustments, this results in a \$2.1 billion increase compared to the 2024 Budget Act. Categorical programs receiving COLA include Special Education, Child Nutrition, Youth in Foster Care, Mandated Block Grant, Charter School Facilities Grant Program, American Indian Education Centers, the American Indian Early Childhood Education Program, and the LCFF Equity Multiplier.
- Includes a \$1.9 billion deferral of LCFF apportionments from June 2026 to July 2026. In addition, prior deferrals from 2024-25 totaling \$246.6 million for TK-12 education are fully repaid in 2025-26.
- Maintains investment of 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), ensuring all children who turn four years old by September 1 of the school year can enroll in TK. An additional \$1.2 billion was provided in ongoing funding to support lowering the average student-to-adult ratio from 12-to-1 to 10-to-1 in every TK classroom beginning in 2025-26.
- Provides an additional \$606.8 million in ongoing investment in Expanded Learning Opportunities Program for full program implementation and to support the Legislature's intent to increase Rate 2 to \$1,575. The budget lowers the eligibility threshold for universal access, expanding it to include LEAs with an unduplicated pupil percentage (UPP) of at least 55%, reduced from the previous threshold of 75%. Additionally, the 2025-26 State Budget includes one-time funding of \$590.6 million to account for the 55% UPP change for Rate 1. It also allocates \$10.4 million to increase the minimum entitlement grant amount from \$50,000 to \$100,000 per LEA. To allow time for new Rate 1 LEAs to expand their programs to serve additional students, LEAs are granted a grace period for compliance with the requirement for universal access. Starting in 2025-26, LEAs that are new to Rate 1 will be audited for compliance with their prior-year Rate 2 requirements during their first year of eligibility for Rate 1 funding, and will be audited for compliance with Rate 1 requirements each year thereafter
- Provides \$480 million in one-time Proposition 98 funding to support literacy instruction aligned with the English Language Arts (ELA)/English Language Development (ELD) Framework for all students, composed of the following investments: \$215 million to expand the existing Literacy and Reading Specialists Grant Program; \$200 million to

support evidenced-based professional learning for elementary school educators aligned with the ELA/ELD Framework; \$40 million for the purchase of screening materials and training for educators to administer literacy screening; \$15 million for Literacy and Mathematics Networks to support the implementation of evidence-based practices aligned with curriculum frameworks; and \$10 million in funding for a COE to partner with the University of California, San Francisco (UCSF) Dyslexia Center to support the Multitudes screener.

- Includes multiple investments intended to support teachers and improve access to the educator pipeline: \$300 million in one-time Proposition 98 funding for the Student Teacher Stipend Program, which will provide \$10,000 grants to teacher candidates who complete the required student teaching hours beginning in 2026-27 and continuing through 2028-29. Of this amount, \$5 million is allocated for a public outreach campaign and grant management system. Also includes \$70 million in one-time Proposition 98 funding to increase funding for the Teacher Residency Grant Program, and \$30 million of one-time Proposition 98 funding to extend the timeline of the existing National Board Certification Incentive Program to encourage teachers to serve in high-poverty schools.
- Allocates \$1.7 billion in one-time Proposition 98 for the Student Support and Professional Development Discretionary Block Grant. The block grant gives LEAs discretionary fiscal support to address rising costs, including, but not limited to, the following: (1) professional development for teachers on the ELA/ELD framework and Literacy Roadmap, with a focus on strategies to support literacy for English learners; (2) professional development for teachers on the Mathematics Framework; (3) teacher recruitment and retention strategies; and (4) career pathways and dual enrollment expansion programs aligned with the Master Plan for Career Education. The CDE [calculated](#) the block grant to be \$313.08 per ADA reported as of the 2024-25 second principal apportionment.
- Maintains \$378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through the 2027-28 school year. Allocation information can be found on the following CDE web page: <https://www.cde.ca.gov/fg/fo/r14/lrebg25result.asp>.
- Provides \$150 million in one-time Proposition 98 funding for career technical education and career pathways programming. These funds will be used to augment the Career Technical Education Incentive Grant (CTEIG) program, and will be allocated under the program parameters included in SB 638.
- The Universal School Meals Support Grant provides one-time Proposition 98 funding of \$145 million for specialized kitchen equipment, infrastructure improvements, staff training, and the procurement of sustainably grown food to increase freshly prepared meals. Additionally, the budget provides \$10 million to support recruitment and retention of food service workers and \$5 million to fund a study of the impact of particularly harmful ultra-processed foods in California school meals.

Congress recently approved significant cuts to Medicaid and the Supplemental Nutrition Assistance Program (SNAP). These reductions may impact schools in two ways. First, they change eligibility for participation in safety net programs that are used in the automatic categorical eligibility match done for free and reduced-price meals (FRPM). Reducing FRPM eligibility will affect the unduplicated pupil count/percentage, which is used in LCFF and more than 15 other programs to determine funding allocations to LEAs. Second, they force the state to adjust school funding to mitigate the impact of federal funding cuts. At the same time, projected declines in state revenue and increasing Medi-Cal costs have contributed to a structural budget deficit that is projected to grow significantly. Federal funding reductions, especially to Medicaid, will significantly increase the state's budget deficit and require the Legislature to make difficult reductions in other areas.

Given the risks to the state budget and changes in federal funding, LEAs should exercise caution before making any long-term commitments and should consider increasing reserves to manage potential cash deferrals and absorb potential state and federal funding reductions.

Planning Factors for 2025-26 and Multiyear Projections

Following are 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	\$190.00	\$190.00	\$190.00
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	\$5,545.00	\$5,712.00	\$5,907.00
Mandate Block Grant			
School Districts			
Grades K-8 per ADA	\$39.09	\$40.27	\$41.65
Grades 9-12 per ADA	\$76.48	\$78.79	\$81.48
Charter Schools			
Grades K-8 per ADA	\$20.52	\$21.14	\$21.86
Grades 9-12 per ADA	\$58.21	\$59.97	\$62.02

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

Federal Funding Uncertainties

Federal funding for public education continues to evolve. The federal government is taking unprecedented and unpredictable actions that affect the education community. LEAs can view the latest guidance from the CDE at the following web page: <https://www.cde.ca.gov/nr/fa/>

Due to the current federal shutdown, federal agencies may be short staffed. Depending on the federal program and the length of the shutdown, LEAs could eventually have issues accessing certain federal funds. Therefore, LEAs should analyze cash on hand to determine if short-term financing is required. It is not known how long the shutdown will last. Once the federal government reopens, expect a delay before operations resume.

Deficit Spending

Declining enrollment, coupled with the expiration of federal one-time funds, may result in deficit spending for many school districts. It is essential to distinguish between ongoing structural deficits and one-time shortfalls. As districts work to balance their budgets, any significant reductions shown in multiyear financial projections should be supported by concrete spending reduction plans or accompanied by a fiscal solvency statement that outlines the governing board's commitment to future corrective actions.

To maintain financial health, districts should conduct monthly cash flow analyses to monitor trends and proactively address potential cash shortages. For guidance, refer to [FCMAT's April 2020 fiscal alert about effective cash management during uncertain times](#).

As fund balances potentially decline, districts must exercise caution when allocating resources for long-term commitments, including negotiated salary increases. Modest revenue gains from

the cost-of-living adjustment (COLA) may be offset by declining enrollment and rising payroll costs, including increases in retirement and health benefit rates. Each district's capacity to implement and sustain salary increases will depend on its unique financial position. Economic trends also suggest that the LCFF COLA for 2026-27 could be lower than what is included in the LCFF planning factors. Districts should consider creating alternative scenarios that assume a lower COLA in the subsequent years.

Because deficit spending erodes fund balance reserves, it is critical to maintain substantial reserves to buffer against future economic downturns. The Government Finance Officers Association recommends reserves of at least 17%, which typically equals two months of salary expenditures for most organizations. Although school districts may be subject to reserve cap limitations on assigned and unassigned fund balances during periods of strong state revenue, it remains prudent to regularly review overall reserves to ensure long-term fiscal stability. Note that the reserve cap is not applicable for 2025-26 but may be reinstated in future years.

Considerations for Reductions in Force

Declining enrollment and the end of substantial amounts of one-time funding have most LEAs in an unsustainable deficit-spending scenario. Any structural deficit, in which ongoing expenditures exceed ongoing revenues, must be corrected sooner rather than later to avoid fiscal distress.

The first interim report is the version of the LEA's budget that provides the information needed to determine the amount of expenditure reductions an LEA should implement for the following fiscal year. The largest expense in an LEA is salaries and the associated benefits. If the first interim report indicates a structural deficit, identifying the total dollar amount of reductions that need to be implemented by July 1, 2026, is critical because the layoff provisions in statute are unforgiving. Education Code 44949 for certificated staff and 45117 for classified staff govern the process for layoffs, specifying a notification date of March 15th for both certificated and classified positions.

The governing board of an LEA will need time to review many options for reductions and take appropriate action. With the complexities of credentialing needs, seniority lists, bumping rights, enrollment projections by school sites, master schedules, and so on, it is imperative that reductions in force and notifications to employees by March 15th exceed the total amount of reductions needed for the following fiscal year.

Fiscal Stabilization Plan

A stabilization plan serves as a road map to restore fiscal solvency when a district's reserves are projected to fall below the state-required minimum (3% for most districts). Under AB 1200 and AB 2756, county offices of education are required to ensure that each district that has a negative or qualified budget certification develops and implements a stabilization plan to demonstrate how it will regain and maintain fiscal health.

The plan must clearly show how the district will:

- Eliminate ongoing structural deficits.
- Rebuild reserves to at least the state-required minimum.
- Maintain solvency across the three-year multiyear projection (MYP)

Although required for districts with qualified or negative budget certifications, a stabilization plan is also considered **best practice** for districts that have a structural deficit but are still meeting reserve requirements. Even when positive certification is possible, proactive planning helps an LEA do the following:

- Identify and address structural deficits early — before reserves are depleted.
- Avoid sudden, severe budget cuts by phasing in adjustments over time.
- Demonstrate fiscal responsibility to the board, staff, bargaining units, and the community.
- Strengthen credibility with oversight agencies, such as the COE, CDE, or FCMAT.
- Support long-term stability by aligning ongoing revenues and expenditures.

Key Elements of a Stabilization Plan

- **Assessment of Current Condition** — Identify the factors leading to fiscal distress, including enrollment and ADA trends, rising costs, and structural imbalances.
- **Expenditure Reductions** — Outline cost-saving measures such as staffing adjustments, program realignment, and operational efficiencies.
- **Revenue Enhancements** — Consider opportunities for additional funding, including grants, parcel taxes, or improved attendance recovery strategies
- **Retirement Incentives** — Evaluate potential cost savings from early retirement or separation incentives.
- **Use of Reserves and One-Time Funds** — Plan for strategic, temporary use of reserves while avoiding reliance on one-time funds for ongoing expenses.
- **Timelines and Milestones** — Establish clear deadlines for board approval, implementation of reductions, and progress benchmarks.
- **Communication Plan** — Ensure transparent communication with the board, staff, bargaining units, and the community to build trust and understanding.
- **Oversight and Monitoring** — Provide regular updates to the board and COE, with progress measured against specific targets.
- **Reasonableness** — Fiscal stabilization plans must be reasonable and include sufficient detail to allow oversight agencies to assess the reasonableness of the plan.

Districts must document assumptions (e.g., enrollment projections, COLA, step-and-column, benefit cost increases). Collaboration with labor groups is often necessary, particularly when expenditure reductions involve staffing. Long-term strategies, such as right-sizing operations in response to declining

enrollment, should be included. Conservative budgeting practices — such as avoiding overestimation of revenues or underestimation of expenditures — are essential.

Developing a stabilization plan requires difficult decisions, but thoughtful planning, transparency, and conservative financial management are critical to restoring confidence and ensuring long-term fiscal stability. Proactively adopting a plan, even when reserves are above the minimum, can prevent future crises and provide a structured path to sustainability.

Summary

This edition of the Common Message provides LEAs with data and guidance for the First Interim and related information for board presentations. The state budget continues to face increased risk due to changes in federal policy and funding, which may affect both revenues and expenditures. LEAs must navigate short-and long-term challenges, including volatility in the state revenue forecast, declining enrollment and attendance, rising pension costs, inflationary pressures, and the expiration of one-time funds. Because each LEA's funding and program structure is unique, it remains essential for LEAs to continually assess local conditions, collaborate closely with their respective COEs, and develop comprehensive plans to maintain fiscal solvency while preserving the integrity of their educational programs.

2025-26 1st Interim EXHIBIT B Assigned/Unassigned Detail



**Twin Hills
School District**

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

700 Watertrough Rd. | Sebastopol, CA 95472 | tel (707) 823-0871 | fax (707) 823-5832 | www.twinhillsusd.org

2025-26 1st Interim 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	\$2,052,237.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$352,148.00
Total Assigned and Unassigned Ending Fund Balances		\$2,404,385.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$507,401.00
Remaining Balance to Substantiate Need		\$1,896,984.00

SACS combines Funds 01 and 03

Objects 9780/9789/9790

Form 01 Unrestricted Fund Balance @ 6/30/26 - \$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)	\$1,402,439.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,909,840 - standard 4% \$507,401
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 \$347,205 is included above.
01	General Fund (Assigned)	\$0.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$377,827.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$519,354.00	Assignment adjustment: Negative amount indicates one of the above assignments will be reduced by this amount
01	General Fund (Assigned)	(\$824,784.00)	COVID19 Legal for Distance Learning
01	General Fund (Assigned)	\$0.00	COVID19 Legal for Distance Learning
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$352,148.00	Volatile State revenues/funding for schools, cash to cover deferrals
Total of Substantiated Needs		\$1,896,984.00	
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

2025-26 1st Interim ✕ 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)	\$442,188.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	(\$377,827.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	<u>\$64,361.00</u>	Unrestricted Ending Fund Balance for Reserve (See Note) {2%}

SunRidge Charter D21 Fund 09

Form	Fund	25-26 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$708,494.00	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)	(\$519,354.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	<u>\$207,140.00</u>	Unrestricted Ending Fund Balance for Reserve (See Note) {5%}

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>\$62,974.00</u>	Fee based fund: To be used for and by this program only
Equals =	Total of Assigned Fund Balances in Fund 12	<u>\$62,974.00</u>	
20	Post Employment Benefits	<u>\$458,489.00</u>	Set aside for unfunded liabilities (CRSP Pensions/Cash Buy-outs)
Equals =	Total of Assigned Fund Balances in Fund 20	<u>\$458,489.00</u>	
21	Bond Building Fund	<u>\$164,424.00</u>	Measure M Projects only
Equals =	Total of Assigned Fund Balances in Fund 21	<u>\$164,424.00</u>	
40	Special Reserve for Capital Outlay Projects	<u>\$101,855.00</u>	For large projects or capital equipment purchases
Equals =	Total of Assigned Fund Balances in Fund 40	<u>\$101,855.00</u>	

2025-26 1st Interim ✧ EXHIBIT B ✧ Assigned/Unassigned Detail



Twin Hills
School District

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

700 Watertrough Rd. | Sebastopol, CA 95472 | tel (707) 823-0871 | fax (707) 823-5832 | www.twinhillsusd.org

2025-26 1st Interim 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	\$1,345,032.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$364,148.00
Total Assigned and Unassigned Ending Fund Balances		\$1,709,180.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$481,773.00
Remaining Balance to Substantiate Need		\$1,227,407.00

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

Unrestricted Fund Balance - Revolving Cash
Form 17 - include estimated interest

Reserve = 16%

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)	\$1,316,168.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,797,941 - standard 4% \$481,773
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 \$326,490 is included above
01	General Fund (Assigned)	\$297,297.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$557,928.00	Fund Balance support: D21 (SR) to maintain 17% reserve
			Assignment adjustment: Negative amount indicates one of the above assignments will be reduced by this amount
01	General Fund (Assigned)	(\$1,378,134.00)	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	\$364,148.00	
Total of Substantiated Needs		\$1,227,407.00	
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	Description of Need
D53 09	Orchard View Charter (Assigned)	\$418,100.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	(\$297,297.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$120,803.00	Unrestricted Ending Fund Balance for Reserve (See Note) {5%}

SunRidge Charter D21 Fund 09

Form	Fund	2026-27 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$676,359.00	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)	(\$557,928.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	\$136,431.00	Unrestricted Ending Fund Balance for Reserve (See Note) {3%}

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 1st Interim ✎ EXHIBIT B ✎ Assigned/Unassigned Detail



**Twin Hills
School District**

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

700 Watertrough Rd. | Sebastopol, CA 95472 | tel (707) 823-0871 | fax (707) 823-5832 | www.twinhillsusd.org

2025-26 1st Interim 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	\$784,850.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$376,148.00
Total Assigned and Unassigned Ending Fund Balances		\$1,160,998.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$487,065.00
Remaining Balance to Substantiate Need		\$673,933.00

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

Unrestricted Fund Balance - Revolving Cash
Form 17 - include estimated interest

Reserve = 11%

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)	\$1,347,238.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
		\$0.00	\$1,834,303- standard 4% \$487,065
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)	\$309,718.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$596,854.00	Fund Balance support: D21 (SR) to maintain 17% reserve
			Assignment adjustment: Negative amount indicates that some of the above
01	General Fund (Assigned)	(\$2,026,025.00)	** 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	\$376,148.00	Volatile State revenues/funding for schools, cash to cover deferrals
Total of Substantiated Needs		\$673,933.00	
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	Description of Need
D53 09	Orchard View Charter (Assigned)	\$426,504.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	(\$309,718.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$116,786.00	Unrestricted Ending Fund Balance for Reserve (see Note) {5%}

SunRidge Charter D21 Fund 09

Form	Fund	2027-28 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$690,483.00	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)	(\$596,854.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	\$111,629.00	Unrestricted Ending Fund Balance for Reserve (see Note) {2%}

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.

To: Board of Trustees

Subject: Prop 2 Modernization Funding – Architectural RFQ & Project Timeline

Meeting Date: 12/11/2025

Prepared by: Dana Pedersen, Superintendent

Purpose of Item

The purpose of this item is to review the district's proposed Prop 2 Modernization Funding Timeline and receive Board direction to proceed with issuing a Request for Qualifications (RFQ) for architectural and engineering services this month.

Background

As identified by recent application efforts, the District is projected to become eligible in May 2027 for approximately \$3.9 million in State modernization funding for Apple Blossom and \$2.6 million for Twin Hills, through the Office of Public School Construction (OPSC). To access these funds, the District must complete a multi-step design and approval process requiring:

- Selection of an architectural/engineering team
- Stakeholder engagement and site design
- Preparation of construction drawings
- Review and approval by:
 - Division of the State Architect (DSA)
 - California Department of Education (CDE)
 - Office of Public School Construction (OPSC)

The full approval and design process spans approximately **18 months**, making **December 2025** an important starting point to stay on track for May 2027 eligibility.

Key Timeline Highlight

- **December 2025:** Issue **RFQ** for Architectural/Engineering Teams
- **January 2026:** Board approval of selected architectural team
- **February–October 2026:** Design & construction document development
- **November 2026–May 2027:** Agency review, revisions, and OPSC submission

Board Action Requested: This item is presented for discussion and Board direction regarding the District's intent to issue the Architectural/Engineering RFQ and proceed with the Prop 2 modernization timeline.

Modernization Funding Timeline

Note: In May of 2027 the District will become eligible for \$3.9M of OPSC Modernization Funding at Apple Blossom and \$2.6M at Twin Hills.

*** see Modernization Funding Projection below**

In order to access these funds, the District will need to obtain the services of an Architect, go through the design process with stakeholders, have plans prepared, and have those plans approved by the Division of the State Architect (DSA) and the California Department of Education (CDE). Below is the timeline of steps needed and how long the process will take. We recommend starting now so that all steps can be completed by May of 2027.

December 2025:

1. Requests for Qualifications sent out to prospective Architect / Engineering Teams.

January 2026:

1. The School Board approves the Architectural Team recommended for selection by school staff.

February – April 2026:

1. Schematic Design – 90 days.
 - a. Multiple meetings with stakeholders at each site.
 - b. Conceptual drawings reviewed by stakeholders.
 - c. Preliminary design concepts presented at the April Board meeting.

May – June 2026:

1. Design Development – 60 days.
2. Developed Design presented at the June Board meeting.

**Twin Hills Union School District
Campus Improvements
Project Budget**

Twin Hills Union School District

Watertrough Rd.
Sebastopol, CA 95472

Revised: 12/3/2025

persinger architects
and associates

P.O. Box 1743
Sebastopol, CA 95473
Phone: 707.829-0700

Construction Cost Budget

\$5,090,000

Planning Soft Costs

Architect/Engineering Fee (80% of 10.30%)	\$429,200	
DSA Fee (1.12%)	\$57,008	
Topo Survey (0.5%)	\$25,450	
Close out old projects (0.2%)	\$10,180	
Subtronics Survey (0.25%)	\$12,725	
Soft Cost Contingency (1%)	\$50,900	
Sub-total		\$585,463

Construction Soft Costs

Architect/Engineering Fee (20% of 10.30%)	\$107,300	
Construction Manager (5%)	\$254,500	
Inspections (2%)	\$101,800	
Testing (.75%)	\$38,175	
Project Contingency (7%)	\$356,300	
Sub-total		\$858,075

Total Project Cost 2025 - 2026	\$6,533,538
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OPSC Modernization Funding

As of 12/3/2025

Design and Construction Funding Applications Summary (Design applications submitted to OPSC. Construction applications pending DSA and CDE approval)

	State Share	District Share Hardship	Total Estimated Project Eligibility
Apple Blossom	\$2,354,641	\$1,569,760	\$3,924,401
Twin Hills	\$1,568,677	\$1,045,785	\$2,614,462

Sub-Total:	\$6,538,863
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OPSC Standard Fee Schedule for Modernization			
		Total	\$5,090,000
\$500,000	12%	0-500	\$60,000
\$500,000	11.50%	500 - 1m	\$57,500
\$1,000,000	11%	1m - 2m	\$110,000
\$3,090,000	10%	2M - 6M	\$309,000
		Total	\$536,500
		Percentage	10.54%

Design Services Schedule for Modernization			
Schematic	15%	15%	\$80,475
Design	20%	35%	\$107,300
Construction	40%	75%	\$214,600
DSA Approval	5%	80%	\$26,825
Bid Phase	2%	82%	\$10,730
Construction	16%	98%	\$85,840
Closeout	2%	100%	\$10,730

July – October 2026:

1. Construction Drawings – 120 days.
 - a. Prepare Drawings for submittal to the Division of the State Architect, the Department of Education and other agencies having jurisdiction.

November - February 2027:

1. Agency Review – 120 days.

March - May 2027:

1. Respond to agency comments – 90 days.

May 2027:

1. Obtain approval of DSA and CDE and then submit to Office of Public School Construction.

*Modernization Funding Projection

School Name	May 22, 2027 for Permanent Area 2nd Round of Estimated Eligibility								Regular Grant	50 Year Old Grant NA for 2nd Round	Project Assistance	Fire Detection	Small Size Project	3% ADA Compliance	State Share (60%)	District Share (40%)	Total Project Eligibility**	
	Regular Pupils				Pupils Generated From 50 Year Old Area													Total
	K-6	7-8	NS	S	K-6	7-8	NS	S										
Apple Blossom	324	0	20	0	0	0	0	0	344	\$ 2,212,356	\$ -	\$ 5,170	\$ 70,744	\$ -	\$ 66,371	\$ 2,354,641	\$ 1,569,760	\$ 3,924,401
Twin Hills Middle	0	231	0	0	0	0	0	0	231	\$ 1,474,011	\$ -	\$ 5,170	\$ 45,276	\$ -	\$ 44,220	\$ 1,560,677	\$ 1,045,785	\$ 2,614,462
Totals									575	\$ 3,686,367	\$ -	\$ 10,340	\$ 116,020	\$ -	\$ 110,591	\$ 3,923,318	\$ 2,615,545	\$ 6,538,863

Certificate of Election of District Clerk and Board President 2025-26

WE HEREBY CERTIFY that at a meeting of the Governing Board of the Twin Hills Union School District
of Sonoma County, California (School district name)

at a meeting held on December 11, 2025 the following officers were elected:

(President)

(address, including email address)

(Clerk)

(address, including email address)

Regular board meetings held _____
(Please indicate day of week and frequency)

Signature of Clerk or Secretary of the Governing Board

Instructions: Forward this to the County Superintendent without delay. Boards of Trustees failing to elect a clerk at the organizational meeting should notify the County Superintendent of Schools at once. If a clerk is not elected on this date, the County Superintendent of Schools shall appoint a clerk. (Education Code Sections 35022 {72402}, 35038 {724767}, 35743)

Voting Representative for Vacancies on the Sonoma County Committee on School District Organization

The county committee must have 11 members who are elected by a "voting Representative" from each district. In Sonoma County, this election takes place by absentee ballot. Voting representatives do not have additional duties.

THIS CERTIFIES THAT:

(Name)

(address, including email address)

was selected as the representative of the above school District for the meeting of school board representatives to fill vacancies on the Sonoma County Committee on School District Organization. (Education Code 35023 {72403})

Selected Alternate Representative:

(Name)

Signature of Clerk or Secretary of the Governing Board

2025-2026 Board Member Roster

DISTRICT: _____

Please provide a complete list of your current board members. Include their name, position (President, VP, Clerk, County Committee Representative, etc.), residential address, email address, and term dates. You may include any additional information in the notes section.

Trustee Name	Position	Residential Address	Email Address	Term Begin	Term End	Year Joined the Board

Notes:



**Twin Hills
School District**

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

700 Watertrough Rd. | Sebastopol, CA 95472 | **tel** (707) 823-0871 | **fax** (707) 823-5832 | www.twinhillsusd.org

2026 Regular Monthly School Board Meeting Dates

2nd Thursday of all months except for August* and June*.

Note there is no meeting scheduled for July . Meeting Start Time: 4:30 pm

January 08, 2026

February 12, 2026

March 12, 2026

April 09, 2026

May 14, 2026

*June 23, 2026 Tuesday 4:30pm
Budget and LCAP Public Hearings

*June 25, 2025 Thursday 4:30pm
Budget and LCAP Adoptions

*August 20, 2026

September 10, 2026

October 08, 2026

November 12, 2026

December 10, 2026

**TWIN HILLS UNION SCHOOL DISTRICT
RESOLUTION #2025-604**

December 11, 2025

**RESOLUTION OF THE GOVERNING BOARD OF THE
TWIN HILLS UNION SCHOOL DISTRICT
REGARDING ACCOUNTING FOR DEVELOPMENT FEES
FOR 2024-25 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:
CAPITAL FACILITIES – FUND 25
(Government Code sections 66001(d) & 66006(b))**

1. Authority and Reasons for Adopting this Resolution.

- A. This District has levied school facilities fees pursuant to various resolutions referred to herein, the most recent which is dated 8/11/16, and is referred to as the “School Facilities Fee Resolutions” and hereby incorporated by reference into this Resolution. These resolutions were adopted under the authority of Education Code section 17620. These fees have been deposited in the following fund or account:

Capital Facilities – Fund 25 (the “Fund”)

- B. Government Code sections 66001(d) and 66006(b) require this District to make an annual accounting of the Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year;
- C. Government Code sections 66001(d) and 66006(b) further require that the annual accounting of the Fund and those findings be made available to the public no later than December 27, 2025 (180 days after close of fiscal year), that this information be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after they become available to the public, and that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has requested it.
- D. The Superintendent has informed this Board that a draft copy of this Resolution (along with Exhibits A and B, which are hereby incorporated by reference into this Resolution) was made available to the public on November 21, 2025. The Superintendent has further informed this Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was mailed at least 15 days prior to this meeting to anyone who had requested it.
- E. The Superintendent has also informed this Board that there is no new information which would adversely affect the validity of any of the findings made by this Board in its School Facilities Fee Resolution.

2. What This Resolution Does.

This Resolution makes various findings and takes various actions regarding the Fund as required by and in accordance with Government Code sections 66001(d) and 66006(b).

3. Findings Regarding the Fund.

Based on all findings and evidence contained in, referred to, or incorporated into this Resolution, as well as the evidence presented to this Board at this meeting, the Board finds each of the following with respect to the Fund for the 2024-25 Fiscal Year:

- A. In reference to Government Code section 66006(b)(2), the information identified in section 1 above is correct;
- B. In further reference to Government Code section 66006(b)(2), this Board has reviewed the annual accounting for the Fund as contained in Exhibit A and determined that it meets the requirements set forth in Government Code section 66006(b)(1);
- C. In reference to Government Code section 66001(d)(1)(A), and with respect only to that portion of the Fund remaining unexpended at the end of the 2024-25 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified in Exhibit B;
- D. In reference to Government Code section 66001(d)(1)(B), and with respect only to that portion of the Fund remaining unexpended at the end of the 2024-25 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fees and the purpose for which they are charged as more specifically identified in Exhibit B;
- E. In reference to Government Code section 66001(d)(1)(C), and with respect only to that portion of the Fund remaining unexpended at the end of the 2024-25 Fiscal Year, all of the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified as the use to which the fees are to be put is identified in Exhibit B;
- F. In reference to Government Code section 66001(d)(1)(D), and with respect only to that portion of the Fund remaining unexpended at the end of the 2024-25 Fiscal Year, the approximate dates on which the funding referred to in paragraph e above is expected to be deposited into the appropriate account or fund is designated in Exhibit B; and
- G. In reference to the last sentence of Government Code section 66006(d), because all of the findings required by that subdivision have been made in the fees that were levied in paragraphs C-F above, the District is not required to refund any moneys in the Fund as provided in Government Code section 66001(e).

4. **Superintendent Authorized to Take Necessary and Appropriate Action.**

The Board further directs and authorizes the Superintendent to take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.

5. **Certificate of Resolution.**

I, Jeff Harding, President of the Governing Board of the Twin Hills Union School District of Sonoma County, State of California, certify that this Resolution proposed by Trustee _____, seconded by Trustee _____, was duly passed and adopted by the Board, at an official and public meeting this 11th day of December, 2025 by the following vote:

AYES: _____	Terry Beck	_____
	Jeff Harding	_____
NOES: _____	Rebecca Houghton	_____
	John Moise	_____
ABSENT/	Michael Ost	_____
ABSTAIN: _____		

—

 Jeff Harding, President of the Board
 of the Twin Hills Union School District,
 Sonoma County, California

**EXHIBIT A
TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2024-25
FOR THE FOLLOWING FUND OR ACCOUNT:
CAPITAL FACILITIES (the “Fund”)**

Per Government Code section 66006(b)(1) as indicated:

The Capital Facilities Fund is used to record the receipt and expenditure of developer fees.

Schedule of Fees: Beginning 10/10/16	Residential: \$1.73/sq. ft. Commercial: \$0.388/sq. ft.
Beginning Fund Balance, July 1, 2024:	\$ 29,313.46
Ending Fund Balance, June 30, 2025:	\$ 23,458.34*
Fees Collected, fiscal year 2024-25:	\$ 0**
Fair Market Value of Cash 2024-25:	\$ 382.00
Interest Earned, fiscal year 2024-25:	\$ 1,098.18
Transfer In, fiscal year 2023-24:	\$ 0.00
Total Funds expended in 2024-25:	\$ 7,335.30

Transfers out of \$7,335.30 were made to the West County Transportation JPA for bus facility costs.

*The fund balance may (1) be expended in 2024-25 for additional upgrades to the AB MUR, TH MUR, portables, restrooms, and play areas and/or will be saved for future necessary new construction or modernization projects.

**Final fees collected January 2022. At the January 13, 2022, board meeting it was agreed that collection of these fees be suspended beginning 2/1/22.

Refunds or allocations pursuant to subdivision (e) or (f) of section 66001.	\$ 0.00
--	---------

Prepared by Patty Nosecchi

Made available to the Public on November 21, 2025

(1) Word went from will to may per board 12/9/21

EXHIBIT B
TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2024-25
FOR THE FOLLOWING FUND OR ACCOUNT:
CAPITAL FACILITIES (the “Fund”)

Per Government Code section 66001(d)(1)(A-D) as indicated:

- A. With respect to only that portion of the Fund remaining unexpended at the end of the 2024-2025 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified as follows:

Continued upgrades at the Twin Hills Charter Middle School MUR and modernization projects at both Apple Blossom Elementary School and THCMS. Add necessary portables and upgrade rooms at both sites and necessary site updates to accommodate increased enrollment.

- B. With respect to that portion of the Fund remaining unexpended at the end of 2024-2025 Fiscal Year, there is a reasonable relationship between the fee and the purpose for which it is charged, including:

Future construction projects based on the Facilities Master Plan

- C. With respect to only that portion of the Fund remaining unexpended at the end of the 2024-2025 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:

Future Developer Fees

- D. With respect to only that portion of the Fund remaining unexpended at the end of the 2024-2025 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account or fund:

Various times during the year

NOTE: Temporary suspension of developer fee collection beginning 2/1/22.

TWIN HILLS UNION SCHOOL DISTRICT

Consent Calendar: Acceptance of Donations

NOVEMBER 1 THROUGH NOVEMBER 30, 2025

Date Received	Donor	Amount	Purpose
District 53, Fund 01: Apple Blossom Elementary School /General District			
11/07/25	Rotary Club of Sebastopol Foundation	\$591.45	Teacher Mini Grants
<u>Total</u>		<u>\$591.45</u>	
District 53, Fund 03: Twin Hills Charter Middle School			
11/07/25	Rotary Club of Sebastopol Foundation	\$877.50	Teacher Mini Grants
<u>Total</u>		<u>\$877.50</u>	
District 53, Fund 09: Orchard View Charter School			
<u>Total</u>		<u>\$0.00</u>	
District 53, Fund 12: Apple Blossom After School Program			
<u>Total</u>		<u>\$0.00</u>	
District 21, Fund 09: SunRidge Charter School			
10/01-31/25	Various Families	\$9,088.25	Pledges/specialty pgm 2025-26
<u>Total</u>		<u>\$9,088.25</u>	

Thank you to all our donors, your support is greatly appreciated.

Note: Generally, donations are recorded here when funds are deposited to SCOE account.

Donations marked * have not yet been deposited to SCOE.

{Date Received may actually be date deposited to bank or SCOE}

For the December 11, 2025 board meeting.

Checks Dated 11/01/2025 through 11/30/2025

Board Meeting Date December 11, 2025

Check Number	Check Date	Pay to the Order of	Check Amount
2128195	11/07/2025	Foster & Foster, Inc.	2,250.00
2128196	11/07/2025	Kinetic Solutions Inc.	5,708.31
2128197	11/07/2025	Kyocera Document Solutions-CA	286.59
2128198	11/07/2025	Kyocera Document Solutions Northern CA , Inc.	262.21
2128199	11/07/2025	Kyocera Document Solutions Northern CA	180.24
2128200	11/07/2025	PresenceLearning, Inc.	2,218.47
2128201	11/07/2025	Alpha Analytical Laboratories	235.00
2128202	11/07/2025	Mountain Fresh Spring Water	85.97
2128203	11/07/2025	Primo Brands	79.90
2128204	11/07/2025	Brady Industries, LLC	2,979.34
			Unpaid Tax .69
			Expensed Amount 2,980.03
2128205	11/07/2025	Friedman's Home Improvement	428.94
2128206	11/07/2025	Greene, Janet	2,325.00
2128207	11/07/2025	Roberts Mechanical & Elect Inc	3,275.09
2128208	11/07/2025	T-Mobile	160.00
2128209	11/07/2025	T-Mobile	89.52
2128210	11/07/2025	Jack Schreder & Assoc., Inc.	4,305.00
2128211	11/07/2025	K-Log Inc.	5,574.54
2128212	11/07/2025	Mobile Modular Mgmt Corp.	2,141.19
2128213	11/07/2025	Myhers, Catherine	3,062.50
2128214	11/07/2025	National Academy of Athletics	7,651.75
2128215	11/07/2025	Anova Education & Behavior Consultation, Inc.	6,710.76
2128216	11/07/2025	ODP Business Solutions, LLC	4,121.06
2128217	11/07/2025	Pacific Gas & Electric	992.41
2128218	11/07/2025	Persinger Architects Inc.	5,152.50
2128219	11/07/2025	Terminix Processing Center	89.00
2128220	11/07/2025	Associated Plumbing Tech	7,288.45
2128221	11/07/2025	Rising Phoenix Psych Ed Svcs	16,240.00
2128222	11/07/2025	Sebastopol Hardware Center	122.69
2128223	11/07/2025	ROOTS Solutions, LLC	2,350.00
2128224	11/07/2025	Studies Weekly	333.32
2128225	11/07/2025	Vista Environmental Consulting	1,440.00
2128226	11/07/2025	Vivacity Tech PBC	1,037.88
2129068	11/14/2025	Amplify Education, Inc.	49,950.98
2129069	11/14/2025	ATT	375.67
2129070	11/14/2025	ATT	30.45
2129071	11/14/2025	ATT	125.42
2129072	11/14/2025	ATT	184.26
2129073	11/14/2025	ATT	31.41
2129074	11/14/2025	ATT	31.41
2129075	11/14/2025	Revolution Foods PBC	35,627.78
2129076	11/14/2025	Wesley-Fagundes, Mariko	1,000.00
2129077	11/14/2025	Kyocera Document Solutions Northern CA , Inc.	444.76
2129078	11/14/2025	Department Of Justice	130.00
2129079	11/14/2025	Recology Sonoma Marin	1,092.82
2129080	11/14/2025	Recology Sonoma Marin	548.85
2129081	11/14/2025	Mountain Fresh Spring Water	17.50
2129082	11/14/2025	Mountain Fresh Spring Water	36.25

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

 ERP for California

Page 1 of 3

Checks Dated 11/01/2025 through 11/30/2025

Board Meeting Date December 11, 2025

Check Number	Check Date	Pay to the Order of	Check Amount
2129083	11/14/2025	Mountain Fresh Spring Water	78.75
2129084	11/14/2025	Mountain Fresh Spring Water	14.50
2129085	11/14/2025	Harmony Farm Supply	49.50
2129086	11/14/2025	Hergenrather, Nell	37.82
2129087	11/14/2025	Kyo Autism Therapy, LLC	975.00
2129088	11/14/2025	ODP Business Solutions, LLC	1,021.78
2129089	11/14/2025	PNC Bank c/o ParentSquare, Inc .	1,500.00
2129090	11/14/2025	Terminix Processing Center	90.02
2129091	11/14/2025	Weeks Drilling & Pump Co.	1,100.00
2129092	11/14/2025	West County Transport. Agency	11,327.77
2129093	11/14/2025	Wills, Cheryl	16.20
2130739	11/21/2025	All About Learning Press, Inc.	657.41
2130740	11/21/2025	Amplify Education, Inc.	20,747.10
2130741	11/21/2025	Christy White, Inc.	8,370.00
2130742	11/21/2025	BMO Bank N.A.	2,539.00
2130743	11/21/2025	Conger, Diane	490.00
2130744	11/21/2025	Kyocera Document Solutions Northern CA , Inc.	635.84
2130745	11/21/2025	Shura, Samantha	8,623.83
2130746	11/21/2025	Alpha Analytical Laboratories	195.00
2130747	11/21/2025	Mountain Fresh Spring Water	35.00
2130748	11/21/2025	Mountain Fresh Spring Water	35.00
2130749	11/21/2025	Mountain Fresh Spring Water	14.50
2130750	11/21/2025	Eberly, Brian	484.08
2130751	11/21/2025	EPS Operations, LLC	1,534.55
2130752	11/21/2025	Flory Systems LLC	994.83
2130753	11/21/2025	Acco Brands USA LLC	409.91
2130754	11/21/2025	SHI International Corp.	3,618.03
2130755	11/21/2025	Terminix Processing Center	100.00
2130756	11/21/2025	Tel Con Communications	1,054.81
2130757	11/21/2025	Associated Plumbing Tech	722.55
2130758	11/21/2025	Rothberg, Jill	35.00
2130759	11/21/2025	Sill, Kathy	118.35
2130760	11/21/2025	Vowel Valley, LLC	23.00
			Unpaid Tax 1.76
			Expensed Amount 24.76
2130761	11/21/2025	Wills, Cheryl	12.99
Total Number of Checks			81
			246,467.31

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	54	155,852.39
03	Charter School: Twin Hills	23	17,512.91
09	Charter School Fund: Orchrd Vw	17	27,479.36
12	Child Development Fund	3	238.32
13	Cafeteria Fund	2	35,929.28
14	Deferred Maintenance Fund	1	4,305.00
21	Bond Fund	1	5,152.50

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 11/01/2025 through 11/30/2025

Board Meeting Date December 11, 2025

Check Number	Check Date	Pay to the Order of	Check Amount
		Total Number of Checks	81
			246,469.76
		Less Unpaid Tax Liability	2.45
		Net (Check Amount)	246,467.31

Total Expenditures November 2025

Total Vendor Warrants, November 30, 2025	\$	246,467.31
Payroll: November 10, 2025 Supplemental		15,385.99
Payroll: November 30, 2025 Regular		649,948.77
<u>Total PR & Expenditures</u>	<u>\$</u>	<u>911,802.07</u>

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 11/01/2025 through 11/30/2025

Board Meeting Date December 11, 2025

Check Number	Check Date	Pay to the Order of	Check Amount
2127975	11/07/2025	Kinetic Solutions, Inc.	2,594.69
2127976	11/07/2025	Andy's Produce Market	264.66
2127977	11/07/2025	Anova Center for Education	6,860.13
2127978	11/07/2025	Brady Industries, LLC	906.72
2127979	11/07/2025	Friedman's Home Improvement	57.35
2127980	11/07/2025	Gosling, Maria	54.10
2127981	11/07/2025	Harmony Farm Supply	362.12
2127982	11/07/2025	Demco, Inc.	123.82
2127983	11/07/2025	Mercurius USA	2,397.82
2127984	11/07/2025	Nasco	52.98
2127985	11/07/2025	Pace Supply Corporation	1.68
2127986	11/07/2025	Russell, Katharine	551.16
2127987	11/07/2025	Sebastopol Hardware Center	288.44
2127988	11/07/2025	Thurber, Dale	410.69
2127989	11/07/2025	Wells Fargo Vendor Fin Serv	397.80
2128675	11/14/2025	Amplify Education, Inc.	8,609.58
2128676	11/14/2025	ATT	274.30
2128677	11/14/2025	Revolution Foods PBC	13,446.29
2128678	11/14/2025	Department Of Justice	32.00
2128679	11/14/2025	Recology Sonoma Marin	644.75
2128680	11/14/2025	Plumfield Inc. DBA Plumfield Academy	5,609.66
2128681	11/14/2025	ODP Business Solutions, LLC	193.02
2128682	11/14/2025	Sebastopol City of	4,311.87
2128683	11/14/2025	Sebastopol City of	2,130.38
2128684	11/14/2025	Tombe Realty, Inc.	19,144.20
2130519	11/21/2025	Amplify Education, Inc.	90.58
2130520	11/21/2025	BMO Bank N.A.	230.54
2130521	11/21/2025	Major Alarm, Inc.	300.00
2130522	11/21/2025	Gosling, Maria	32.92
2130523	11/21/2025	PG&E	1,280.89
2130524	11/21/2025	All-American Printing Services	538.14
2130525	11/21/2025	Terminix Processing Center	153.06
		Total Number of Checks	32
			72,346.34

Fund Recap

Fund	Description	Check Count	Expensed Amount
09	General Fund (charter Schools)	32	72,346.34
	Total Number of Checks	32	72,346.34
	Less Unpaid Tax Liability		.00
	Net (Check Amount)		72,346.34

Total Expenditures November 2025

Total Vendor Warrants, November 30, 2025	\$	72,346.34
Payroll: November 10, 2025 Supplemental		2,535.95
Payroll: November 30, 2025 Regular		164,765.90
Total PR & Expenditures	\$	239,648.19

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Includes Purchase Orders dated 11/01/2025 - 11/30/2025				Board Meeting Date December 11, 2025		
PO Number	Vendor Name	Requisition Information	Ordr Loc	Req Fund	Resource Description	Req Fund Order Amt
P26-00263	Vista Environmental	PO #8809 - AB FOLLOW-UP MOISTURE TESTING	1ABS	01	Restricted Main	1,440.00
P26-00269	Amplify Education,	PO #8577 - mCLASS DIBELS	7DSW	01	Other State	2,422.89
P26-00270	Amplify Education,	PO #8578 - AB AMPLIFY CKLA - LANGUAGE ARTS	1ABS	01	SS & PD BG	47,528.09
P26-00271	Amplify Education,	PO #8723 - OV AMPLIFY DESMOS MATH	3OVS	09	Lottery-instruc	533.52
P26-00272	Amplify Education,	PO #8759 - AB AMPLIFY CKLA - LANGUAGE ARTS	1ABS	01	SS & PD BG	858.45
P26-00273	BMO Bank N.A.	PO #8793 - AB FIDGETS	1ABS	01	Sp Ed-idea Bas	76.39
P26-00274	BMO Bank N.A.	PO #8729 - OV BAOFENG RADIOS / MICS SUPLS	3OVS	09	Lottery-instruc	431.32
P26-00275	BMO Bank N.A.	PO #8837 - UPK TOLIETING KIT SUPLS	7DSW	01	Unrestricted/no	297.87
P26-00276	EmpowerED	PO #8840 - PSYCHOLOGY SRVCS	7DSW	01	Special Educati	20,000.00
P26-00277	Foster & Foster, In	PO #8823 - GASB73 & GASB75 ACTUARIALS	9DSO	01	Unrestricted/no	2,250.00
P26-00278	Kyo Autism Therapy,	PO #8838 - OV BEHAVIOR INTERVENTION SRVCS	3OVS	01	Special Educati	6,645.00
P26-00279	Mountain Fresh Spr	PO #8813 - AB DRINKING WATER	1ABS	01	Unrestricted/no	1,050.00
P26-00280	Mountain Fresh Spr	PO #8839 - DO DRINKING WATER	9DSO	01	Unrestricted/no	600.00
P26-00281	ODP Business Soluti	PO #8810 - TH PAPER ORDER	2THS	03	State Lottery	758.50
P26-00282	ODP Business Soluti	PO #8836 - DO SUPLS	9DSO	01	Unrestricted/no	152.41
P26-00283	ODP Business Soluti	PO #8730 - OV MISC SUPLS	3OVS	09	Lottery-instruc	644.22
P26-00284	PNC Bank c/o Parent	PO #8824 - PARENT SQUARE PAY	7DSW	01	Unrestricted/no	1,500.00
P26-00285	Persinger Architect	PO #8825 - FIT - FACILITY INSPECTIONS	9DSO	14	Unrestricted/no	1,500.00
P26-00286	Blick Art Materials	PO #8800 - OV ART SUPLS	3OVS	09	Arts & Music	380.09
P26-00287	Conger, Diane	PO #8844 - SPECIAL EDUC ADMN SRVCS	7DSW	01	Special Educati	31,360.00
P26-00288	Energy Plus	PO #8842 - TH BALLAST	2THS	01	Restricted Main	81.05
P26-00289	Fagen Friedman & Fu	PO #8779 - LEGAL SERVICES	7DSW	01	Unrestricted/no	10,000.00
P26-00290	K-Log Inc.	PO #8795 - AB TABLES & CHAIRS	1ABS	01	SS & PD BG	5,682.05
P26-00291	ODP Business Soluti	PO #8843 - AB/OV PAPER ORDER	1ABS	09	State Lottery	1,797.82
P26-00292	PresenceLearning, I	PO #8799 - OV BMH SERVICES	3OVS	01	Special Educati	1,650.00
P26-00293	Tel Con Communicati	PO #8801 - OV PHONE REPAIRS	3OVS	09	Unrestricted/no	1,054.81
Total						140,694.48

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

Description

Includes Purchase Orders dated 11/01/2025 - 11/30/2025				Board Meeting Date December 11, 2025		
PO Number	Vendor Name	Requisition Information	Ordr Loc	Req Fund	Resource Description	Req Fund Order Amt
P26-00095	Amplify Education,	PO #8577 - SR mCLASS DIBELS	4HAY	09	Other State	1,260.96
P26-00096	Amplify Education,	PO #8749 - SR AMPLIFY DESMOS MATH	4HAY	09	Arts Music Inst	53.90
P26-00097	Copperfield's Books	PO #8750 - SR VARIOUS BOOKS	4HAY	09	Other Local	294.12
P26-00098	EmpowerED Educatio	PO #8841 - SR PSYCHOLOGY SRVCS	4HAY	09	Special Educati	10,000.00
P26-00099	ODP Business Soluti	PO #8748 - SR MISC	4HAY	09	Lottery - Instr	193.02
P26-00100	All-American Printi	PO #8751 - SR DIRECTORY	4HAY	09	State Lottery	538.14
Total						12,340.14

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

**Twin Hills Union School District
Board of Trustees Regular Meeting
November 13, 2025
Minutes**

Agenda Item #G - 4

Location: Twin Hills Middle School: 1685 Watertrough Road, Sebastopol (Room 10)

A. FORMAL OPENING

1. The Board Meeting was called to order at 4:30 pm by *President Harding*.
2. Roll call: *All present*
3. Pledge of allegiance
4. Motion to approve agenda by Trustee Houghton and second by Trustee Moise. *Approved 5-0.*
5. Public Comment on Closed Session Items: *No Closed Session, no comments*

B. RECESS TO CLOSED SESSION

The Board did not have Closed Session

C. RECONVENE TO OPEN SESSION

The Board began Open Session @ 4:35 pm

1. Report of Action Taken in Closed Session: *No Closed Session.*

D. RECOGNITION & REPORTS

1. Celebrating Successes: November 2025 Honorees are Apple Blossom Elementary School Coordination of Services Team (COST).
2. Board of Trustee reports.
3. THUSD Superintendent, Dana Pedersen, report.
4. Principal updates by Maura DuVall, OV Principal, regarding a large donation to assist with costs to offer additional math education, and Erin Elliott, AB Principal, see D-1.

E. PUBLIC COMMENT ON OPEN SESSION ITEMS: *No Comment.*

F. DISCUSSION AND/OR POSSIBLE ACTION ITEMS

1. Bond Program Update and Community Feasibility Survey presented by Miguel Rodrigues of Isom Advisors. Direction given to Superintendent Pedersen to create FAQs with Isom Advisors.
2. Monthly Enrollment Report discussed with Superintendent Pedersen.
3. Motion to approve Orchard View High Textbooks list 2025-26 by Trustee Houghton and second by Trustee Ost. *Approved 5-0.*
4. Motion to approve Overnight Field Trips for THCMS 6th Grade January 28-30, 2026, by Trustee Beck and second by Trustee Ost. *Approved 5-0.*
5. Motion to approve Overnight Field Trips for AB 5th Grade March 11-13, 2026, by Trustee Ost and second by Trustee Moise *Approved 5-0.*
6. 2024-25 CAASP District Performance Review presented by Superintendent Pedersen.
7. 2023-24 Teaching Assignment Monitoring Outcomes (TAMO) Report presented by Superintendent Pedersen.
8. Motion to approve budget updates for first interim by Trustee Moise and second by Trustee Ost. *Approved 5-0.*
9. Motion to approve 2025-26 Contract with D. Conger for consulting services by Trustee Beck and second by Trustee Houghton. *Approved 5-0.*

G. CONSENT CALENDAR: Motion to approve all items 1 through 7 by Trustee Moise and second by Trustee Beck. *Approved 5-0.*

**Twin Hills Union School District
Board of Trustees Regular Meeting
November 13, 2025
Minutes**

H. CORRESPONDENCE: N/A

I. RECONVENE TO CLOSED SESSION: N/A

J. FORMAL CLOSING

1. Next Regular Board Meeting: December 11, 2025 @ 4:30 pm (Twin Hills Middle School)
2. Motion to Adjourn: Motion to adjourn at 6:45pm by Trustee Beck and second by Trustee Moise.
Approved 5-0.

Respectfully submitted,

Dana Pedersen, Superintendent
Recording Secretary to the Board of Trustees

Approved:

John Moise, Board Clerk

Jeff Harding, Board President

Agenda Item #G - 5

Twin Hills USD
Monthly Personnel Report
December 11, 2025

Certificated

Additions:

Changes:

Separations:

Classified

Additions:

- Allison, Esther - SR Instructional Assistant, 0.69 FTE- Rehired 11/17/2025

Changes:

- Pellini, Jennifer – Aftercare and Expanded Learning Opportunities (ELOP) Program Director – 1.0 FTE beginning 1/1/2026, with transitional period in December 2025

Separations:

- Brown, Laurie – District Office Assistant retiring 3/31/2026



Master Service Agreement

This Staffing Service Agreement ("Agreement") is entered into as of the 21st day of November 2025 (the "Effective Date"), by and between 3Chords Inc and TherapyTravelers LLC collectively DBA Epic Special Education Staffing (each, a "Company Party" and, together, "Epic Special Education Staffing", herein referred to as ESES), and Twin Hills Union SD (the "Client"). The Agreement supersedes all other agreements and or contracts in place between the Client and Company Party. Client acknowledges the representative who signs any contract with ESES on behalf of the Client has full signing authority and by doing so, this Agreement and each Staffing Confirmation Agreement (in the form attached hereto as Exhibit A) shall be binding.

1. Services and Staffing Confirmation (Exhibit A)

(a) Subject to availability, ESES will provide the services of one or more Special Education Professional Associates (each an "Associate") on request from the Client on an as needed and as available basis (the "Services"). ESES will promptly reply to each such request and indicate whether it has an Associate available to provide the requested Services. If ESES elects to provide requested Services from Client, a confirmation and detailed terms of the assignment will be provided to the Client in a "Staffing Confirmation Agreement" in substantially the form attached hereto as Exhibit A (one form per assigned Associate). Each such Staffing Confirmation Agreement shall designate the Company Party with rights and obligations under this Agreement and under the Staffing Confirmation Agreement in connection with the applicable Services, and Client expressly acknowledges and agrees that the other Company Party shall have no such rights or obligations in connection with such Services.

(b) Each Staffing Confirmation Agreement entered into or to be entered into in connection with this Agreement is hereby incorporated herein by reference as if fully set forth in this Agreement. If there is a conflict between the terms of this Agreement and a Staffing Confirmation Agreement, the terms of this Agreement shall prevail. The Client acknowledges that by acceptance of this Agreement, no further contract is required per individual contractor, regardless of the specific details of the assignment, hours, rate, etc. Electronic timekeeping will be provided to the Client on a weekly basis. ESES will use commercially reasonable efforts to obtain signed timecards from Client however, signed timecards are not required for approval to process and bill. By signing this Agreement, Client acknowledges that all hours worked by the contractor will be billed to Client's district to be paid in full in accordance with the agreed upon payment terms, regardless of approval of the timecard submitted. If the Client fails to pay any invoice when due, the Client agrees to pay all of ESES' costs of collection, including reasonable attorney's fees, whether or not legal action is initiated.. A rejected timecard will be subject for review by ESES, Associate, and Client.

(c) The Client acknowledges and agrees that any claim related to the Services provided hereunder must be reported in writing to ESES by the earlier of (1) ninety (90) days after the claim arises, or (2) thirty (30) days after termination of the Associate's assignment pursuant to the Staffing Confirmation Agreement. ESES will not be responsible for, and the Client hereby waives the right to assert any claims not reported in accordance with the foregoing.

2. **Associates**

(a) ESES will refer qualified candidates without regard to race, sex, color, religion, national origin, marital status, veteran status, non-job-related medical condition, or any other statutorily protected category. The Client shall have the right of refusal regarding the Associate assigned by ESES, consistent with the other terms of this Agreement, but agrees that no refusal will be made on account of race, gender, color, religion, national origin, marital status, veteran status, or any other statutorily protected category. The Client understands and agrees that any Associate assigned to the Client by ESES, pursuant to this Agreement, shall perform all Services as an independent contractor to the Client and not as an employee, agent, partner, or venture participant of the Client.

(b) Associates shall perform Services at the work site of the Client or remotely and during the normal work hours of the Client. The Client will provide, at no cost to ESES, working space facilities, and related services and supplies necessary to support each Associate engaged by the Client. Associates will work under the supervision and direction of the Client. The Client will notify ESES if any supplies/materials WILL NOT be included and covered by the Client in day-to-day hours worked.

(c) The Client acknowledges that ESES typically checks Associates' references only by posing specific questions to certain past employers regarding skills and work history before placing an Associate on assignment. ESES typically conducts a limited background check but does not engage in any additional verification process (e.g., ESES does not screen for drug use, administer a medical exam, or conduct credit checks). Should the Client have additional compliance needs, Client is required to provide a written request with clear instructions at the time of requesting Services. ESES shall not be liable for any losses, damages, liabilities, costs or expenses, including attorneys' fees and other legal expenses, arising directly or indirectly from failure to obtain additional compliance verification, except where ESES has agreed in writing to obtain such verification.

(d) The Client is responsible for supervising the assigned Associates(s). The Client will not permit or require an Associate: (1) to perform Services outside of the scope of his or her assignment (2) to sign contracts on behalf of the Client, (3) to make any management decisions, (4) to sign, endorse, wire, transport or otherwise convey cash, securities, checks or any negotiable instruments or valuables, (5) to operate machinery (other than office machines) or automotive equipment, (6) to perform Services remotely (on premises other than the Client's premises), or (7) to use computers or other electronic devices, software or network equipment owned or licensed by the Associate.

(e) The Client agrees to provide safe working conditions and will orient all ESES employees at the start of any work engagement to the policies of the district including safety, hazard and emergency.

If any assignment under this Agreement is for work to be performed under a government contract or subcontract, the Client will notify ESES immediately: (1) of any obligations in the government contract or subcontract relating to wages, and (2) if ESES is legally required to initiate E Verify verification procedures for any Associate. ESES reserves the right to re-assign any assigned Associate. The Client further agrees that it is fully responsible for, and that ESES will not be responsible for any injuries, claims, damages, or losses that may result from the Client's failure to comply with the foregoing.

(f) Assigned Associates will execute any confidentiality agreement that the Client may reasonably require. The Client is responsible for obtaining the assigned Associate's signature. The Client agrees to hold in confidence the identity of any assigned Associate and the assigned Associate's resume, social security number and other legally protected personal information, and further agrees to implement and maintain reasonable security procedures and practices to protect such information from unauthorized access, use modification or disclosure.

3. **Compensation and Payment Terms**

(a) The Client shall pay ESES an agreed hourly bill rate for each hour worked by an Associate as set forth in the applicable Staffing Confirmation Agreement, which will also specify the duration and location of the assignment. Overtime and Holiday hours worked will be billed at least 1.5 times the normal hourly bill rate, and in a greater amount if required by applicable State or local law. Holidays in consideration will be listed on the Staffing Confirmation Agreement. Overtime hours will be determined in accordance with applicable Federal, state, and local laws. Federal law defines overtime as hours more than 40 hours per week, and state laws vary. If state law requires double time pay, the double time hours will be billed at 2.0 times the normal hourly bill rate.

(b) ESES may increase its rates for the Services provided under this Agreement to reflect increases in its costs of doing business, including costs associated with higher wages for workers and/or related tax, benefit, and other costs. ESES will provide written or verbal notice of any increase in its rates for the Services, which shall be prospective only, which notice shall specify the proposed effective date of the increase.

(c) In the event the Client's school or school system is physically closed (i.e., physical closures due to inclement weather, public health emergencies), but continues operating or providing educational instruction virtually or through online services to students ("Remote Learning Days") or days on which the school or school system is otherwise closed to students ("Closure"), the Clinician will reach out to their designated district contact, provide an outline of responsibilities to complete that day, and must obtain prior approval for contracted work hours to be completed and billable. The Client has the right to deny or approve. If the Client approves the work from home hours, the Clinician may work up to the number of hours they are regularly scheduled and contracted for that day.

Remittance address: Epic Special Education Staffing
PO Box 840053
Los Angeles, CA 90084

4. **Client Hiring of Associates and Conversion Fees**

(a) If the Client, after evaluating the performance and potential of an Associate on the job, desires to employ the Associate directly, the Client agrees to abide by certain restrictions and to pay any applicable "Conversion Fee" as provided herein below. The Conversion Fee, if applicable, is payable if the Client hires an assigned Associate, regardless of the employment classification on either a full-time, temporary (including temporary assignments through another agency) or consulting basis within twelve (12) months after the last day of such Associate's assignment hereunder. The Client acknowledges that a Conversion Fee, if applicable, is also payable if the assigned Associate is hired by a subsidiary or other related company or business of the Client.

(b) The Conversion Fee will be negotiated in good faith on a case-by-case basis depending on discipline and the hours completed with the Client. For an Associate to be hired as the Client's employee, the Client must have a zero balance on all outstanding invoices. The foregoing hiring restriction and Conversion Fee obligations shall survive until one (1) year after the last date of service by the subject Associate at the Client's facility. ESES agrees to waive its right to a Conversion Fee after an Associate has completed 1,350+ contracted hours with Client.

(c) The Client shall provide ESES with thirty (30) days prior written notice of its intention to offer employment to any Associate and shall immediately confirm in writing when it has extended the offer (in writing, verbally or otherwise), and when the ESES Associate accepts the offer (in writing, verbally, or otherwise). ESES will bill Client for the Conversion Fee. Conversion payment must be paid in full and have no outstanding balances prior to the Associate's scheduled first day as a district hire.

(d) Commencing on the first day that the Client includes on its payroll any Associate formerly referred to Client by ESES, that Associate immediately ceases to be an independent contractor with respect to Client, ESES is no longer the Associate's employer, and is in no way liable in any way for that person's actions or omissions, tax deductions, workers' compensation insurance, unemployment compensation taxes or any other legally required taxes and withholdings.

5. **Direct Hire Fees**

(a) Should the Client wish to use ESES as a headhunter for permanent assignments, a "Contingency Direct Hire Fee" equal to thirty five percent (35%) of the candidate's annual salary will become payable to ESES when an offer, verbal or otherwise, is made by the Client and accepted by the candidate. Payment is due in full within thirty (30) days of invoice.

(b) **Replacement Policy:** If the candidate placed with Client voluntarily terminates his/her employment or is terminated for cause within sixty (60) days from the candidate's start date, ESES will offer a replacement courtesy for that candidate. ESES does not guarantee a replacement will be provided as it is contingent on candidate availability. However, the replacement policy is contingent upon full payment of the direct hire fee by Client within thirty (30) days of invoice.

6. **Right To Counsel: Coaching and Dismissals**

In instances of unsatisfactory performance of duties by an Associate, the Client agrees to make a good faith effort to rectify the issue, including a notice, in writing, to ESES outlining the issue at hand so that the Associate may modify behavior through counsel and coaching by ESES staff. Should the issue not be resolved within a reasonable amount of time, the Client may request that the Associate be removed from the assignment. ESES will make every effort possible to comply with the Client's request as quickly as possible. Client agrees to honor the terms of this Agreement and pay invoices for hours performed by any Associate up to the time of dismissal from the Client's assignment.

7. **Cancellations**

Client must provide twenty (20) in-session school days (business working days) written notice of cancellation to ESES. A cancellation fee equal to the scheduled hours for any shift cancelled is payable to ESES for all cancellations made with notice less than twenty (20) in-session school days (i.e. Associate business working days). For assignments ESES must be granted at least forty (40) hours per week of work (unless the Client's full time business schedule is only thirty-five (35) hours per week, or (37.5) thirty-seven and a half hours per week). If an Associate's travel staffing assignment ends prematurely, the Client agrees to pay to ESES, upon presenting an invoice, all remaining housing costs for the Associate, including apartment and furniture leasing costs, until the expiration of the applicable lease(s).

8. **Contract Termination**

This Agreement remains in effect until terminated by either Party. This Agreement shall be terminable by either Party upon thirty (30) days prior written notice. Termination of this Agreement will also result in the termination of each Staffing Confirmation Agreement between ESES and the Client. In addition, each Staffing Confirmation Agreement shall be subject to immediate termination if ESES reasonably determines that the assigned Associate's professional license or code of ethics has been compromised.

9. **Notices**

For the purposes of this Agreement, notice shall be effective to the Parties at the following addresses:

Client: Twin Hills Union SD
700 WATER TROUGH RD.
SEBASTOPOL, CA 95472

ESES: Epic Special Education Staffing
2041 Rosecrans Avenue
Suite 245
El Segundo, CA 90245

10. **Insurance, Indemnification and Limitation of Liability**

(a) ESES shall maintain and provide to the Client, upon written request, proof of any assigned Associate's valid professional license, if applicable, and proof of Worker's Compensation Insurance (which will be maintained per statutory requirements). Additionally, ESES shall procure and maintain insurance and upon written request, shall provide the Client with Certificates of such insurance covering the following risks:

- Professional Liability - \$1,000,000 per Occurrence, \$3,000,000 Aggregate
- General Liability - \$1,000,000 per Occurrence, \$3,000,000 Aggregate

(b) To the extent permitted by law, ESES will defend, indemnify, and hold the Client and its parent, subsidiaries, directors, officers, agents, representatives, and employees harmless from all claims, losses, and liabilities (including reasonable attorneys' fees) to the extent caused by ESES' breach of this Agreement; its failure to discharge its duties and responsibilities set forth herein or in a Staffing Confirmation Agreement; or the negligence, gross negligence, or willful misconduct of ESES or its officers, employees, or authorized agents in the discharge of those duties and responsibilities.

(c) To the extent permitted by law, the Client will defend, indemnify, and hold ESES and its parent, subsidiaries, directors, officers, agents, representatives, and employees harmless from all claims, losses, and liabilities (including reasonable attorneys' fees) to the extent caused by the Client's breach of this Agreement; its failure to discharge its duties and responsibilities set forth herein or in a Staffing Confirmation Agreement; or the negligence, gross negligence, or willful misconduct or unlawful act of the Client or its officers, employees, or authorized agents in the discharge of those duties and responsibilities.

(d) Circumstances may arise where, because of a default on the part of ESES, the Client is entitled to recover damages from ESES. Regardless of the basis on which the Client is entitled to claim damages from ESES (including fundamental breach, negligence, misrepresentation, or other contract or tort claim) ESES' liability, if any, will (in the aggregate for all claims, causes of action, or damages) be limited to any actual direct damages up to an amount equal to the fees actually paid to ESES for the Services that are the subject of the claim.

11. **Miscellaneous**

(a) **Entire Agreement.** This Agreement contains the complete agreement between the Parties with respect to the subject matter thereof and may not be modified except by written agreement signed by both Parties. This Agreement supersedes all previous written or oral agreements between the Parties.

(b) **Assignment.** This Agreement may not be assigned by either Party without the written consent of the other Party. Consent for one assignment does not waive the consent requirement for any subsequent assignment, but, subject to the foregoing limitation, will inure to the benefit of and be binding on the successors and assigns of the respective Parties.

(c) **Arbitration.** Any dispute, claim or controversy arising out of or relating to this Agreement or the breach, termination, enforcement, interpretation, or validity thereof, including the determination of the scope or applicability of this Agreement to arbitrate, shall be determined by arbitration in Los Angeles, California before one arbitrator. The arbitration shall be administered by JAMS pursuant to its Comprehensive Arbitration Rules and Procedures and in accordance with the Expedited Procedures in those Rules. Judgment on the Award may be entered in any court having jurisdiction. This clause shall not preclude Parties from seeking provisional remedies in aid of arbitration from a court of appropriate jurisdiction. In any arbitration arising out of or related to this Agreement, the arbitrator is not empowered to award punitive or exemplary damages, except where permitted by statute, and the Parties waive any right to recover any such damages. In any arbitration arising out of or related to this Agreement, the arbitrator may not award any incidental, indirect or consequential damages, including damages for lost profits.

In the event of any arbitration or other action arising out of or related to this Agreement, or a Staffing Confirmation Agreement, the prevailing Party in such arbitration or other action shall be entitled to receive an award of all costs and expenses of such arbitration or other action, including reasonable attorneys' fees and costs, and all other expenses in connection therewith, in addition to any other award or remedy provided in such arbitration or action, and the same shall be included in the award and any judgment.

The venue for all actions, including arbitration, arising out of this Agreement, shall be in Los Angeles, California unless otherwise agreed by the Parties in writing.

(d) **Governing Law.** The validity and interpretation of any terms or provisions of this Agreement of the rights and duties of the Parties hereunder shall be governed and construed in accordance with the laws of the State of California, exclusive of conflict or choice of law rules.

(e) **Severability.** The Parties agree that each of the provisions included in this Agreement is separate, distinct, and severable from the other and remaining provisions of the Agreement; and that the invalidity or unenforceability of any Agreement provision shall not affect the validity or enforceability of any other provision or provisions of this Agreement.

(f) **Authority.** The Client signatory, herein below, specifically warrants that such individual has the capacity and authority to represent, contract on behalf of and bind the Client with respect to the obligations, rights, and duties contained herein.

Notwithstanding any provisions in this Agreement to the contrary, the parties hereto agree that (i) non-solicitation and no-hire obligations in this Agreement, if any, shall not apply within the State of Minnesota; and (b) conversion or permanent hire fees in this Agreement, if any, shall not apply within the State of New York.

[Signature Pages Follow]

IN WITNESS WHEREOF, the Parties have executed and delivered this Agreement as of the Effective Date.

“Epic Special Education Staffing”

TherapyTravelers LLC

By: _____

Carol Cheney, President

3Chords Inc.

By: _____

Carol Cheney, President

“Client”

Twin Hills Union SD

By: _____

Name, Title: _____



This Staffing Confirmation Agreement ("Agreement - Exhibit A") is entered into on (date) by and between 3Chords Inc and TherapyTravelers LLC collectively DBA Epic Special Education Staffing and (Client) collectively referred to herein as "the Parties." **The Parties agree to the below:**

Therapist Name: TBD – School Psychologist	Assignment Dates:
District Name and Address:	Schedule:
District Telephone Number:	Hours Per Week:
District Department Director Name:	Estimated Caseload:
Billing Address:	Approved Time Off:
Billing Telephone Number:	Bill Rate: \$108
Billing Contact Info:	Overtime/Holiday Rate:
Billing Email Address:	*Mileage Reimbursement:
Timesheet Approver Email Address and Name:	First Day Details:

Supervision/Materials and Equipment: Client will provide appropriate supervision, materials and equipment to therapist.

Mileage Reimbursement: billed and reimbursed at IRS rate. Applicable when Contractor commutes to more than 1 working location per day.

Cancellation of Services: A minimum 20 working day written notice must be given to Epic Special Education Staffing directly for cancellation or early termination of contract.

Payment Terms: Payment is due in full within thirty (30) days of invoice. Failure to pay will result in Client being responsible for all collections costs, including, but not limited to, attorney's fees and costs.

All time over 40 hours in a work week will be paid at time and one half (1.5) (CA – anything over 8 hours in a day will be paid at time and one half (1.5))

Conversion Terms: Client acknowledges the Therapist named herein is an employee of Epic Special Education Staffing and that any hiring or employment scenario - permanent hire, interim, contract or otherwise - within 12 months of this placement, will be arranged through Epic Special Education Staffing and Client agrees to pay a conversion fee negotiated in good faith on a case-by-case basis depending on discipline and the hours completed with the Client. Contract conversion terms available upon request.

Client acknowledges and agrees that this Staffing Confirmation Agreement contains the specific terms of the individual contractor's assignment for services in accordance with the terms of the Epic Special Education Staffing Master Services Agreement. If there is a conflict between the terms of this Staffing Confirmation Agreement and the Epic Special Education Staffing Master Services Agreement, the terms of the Epic Special Education Staffing Master Services Agreement shall prevail. Unless the Client provides written notice of any objection or correction needed within the earlier of (i) ten (10) business days. Upon receipt of this Staffing Confirmation Agreement from Epic Special Education Staffing, or (ii) five (5) business days prior to the start of such assignment, this Exhibit A shall be deemed accepted by the Client and be deemed a binding agreement in all respects.