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*

Twin Hills School District

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# 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

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)

**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.

**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** |

**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** |

| | | | | |
|---|---|---|---|---|
| | **Total Revenues Form 01: Line A.5)** | **$9,935,230** | **$10,187,255** | **+$ 252,025** |

***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** |

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 | 46,270 |
| **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 | |
| **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.

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)** |

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.

**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** 6/13/25

| 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 | $56,877 | | | $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 1/3 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 1/3 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 1/3 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** 6/13/25

| 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 | | $14,101 | $10,899 | | | $25,000 | Expanded Learning Opportunities Program ELO-P 2024-25 |
| 25-26 | 2600 | FB | $100,000 | 26-27 | | | | $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 | Prop 28 Art & Music In Schools 25-26 |
| 26-27 | 6770 | FB | $29,402 | 28-29 | | | | | | $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 1/3 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 1/3 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 1/3 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** 6/13/25

| 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 |
| | 7412+13 | FB | $8,951 | 25-26 | | | | | | $8,951 | A-G Completion Improvement Grant Program |
| 23-24 | 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 1/3 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 1/3 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 1/3 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** 6/13/25

| 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 1/3 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 1/3 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 1/3 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 incude 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: | 2025-26 CURRENT FISCAL YEAR | | | 2026-27 1ST SUBSEQUENT YEAR | | | 2027-28 2ND SUBSEQUENT YEAR | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Enrollment @ CBEDS (actual) | P-2 ADA (estimate) | LCFF UNDUPLICATED COUNT | Enroll-ment @ Mar 31, 2025 | Enrollment @ CBEDS (est.) | P-2 ADA (estimate) | LCFF UNDUPLICATED COUNT (UPC) | Enrollment @ CBEDS (est.) | P-2 ADA (estimate) | LCFF UNDUPLICATED COUNT | Enrollment @ CBEDS (est.) | P-2 ADA (estimate) | LCFF UNDUPLICATED 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 | | | | | | | |



12/3/2025

# 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 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 2019-20 Prior to COVID19 Pandemic | | | 2020-21 During COVID19 Pandemic | | | 2021-22 During COVID19 In-Person | | | 2022-23 During COVID19 In-Person | | | 2023-24 FISCAL YEAR | | | 2023-24 Note: |
| | Enrollment @ CBEDS (Oct) | P-2 ADA (actual) | LCFF UNDUPLICATED COUNT | Enrollment @ CBEDS (Oct) | P-2 ADA - based on prior year | LCFF UNDUPLICATED COUNT | Enrollment @ CBEDS (Oct 6) | P-2 ADA (actual) | LCFF UNDUPLICATED COUNT | Enrollment @ CBEDS (Oct 5) | P-2 ADA (actual) | LCFF UNDUPLICATED COUNT | Enrollment @ CBEDS (Oct 4, 2023) | P-2 ADA (actual) | LCFF UNDUPLICATED COUNT | Enroll-ment @ Mar 31, 2024 |
| **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.

P - 2

# 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)** | | | | | | |

| 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** | | | | | | |

| 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% |

| 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** | | | | | | |

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



| 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<br>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 | | |

| 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



| 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<br>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



| 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<br>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 Recoverty 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 7300-7499 | - | 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 |
| | | Reserve Requirement Met | | | Reserve Requirement Met | | | Reserve Requirement 17% - Not met | | | Reserve Requirement 17% - Not met | | |
| **Economic Uncertainties required level per BP 3100 17%** | | 32% | | | 21% | | | 16% | | | 11% | | |
| **Reserves included in EU percentage above:** | | | Interest | | | Interest | | | Interest | | | Interest | |
| 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 |
| DESCRIPT | 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 | 85,676.00 | 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 | 305,000.87 | 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 extimated 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% |

| **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 Infras $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** | | 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 |
| **Enrollment** | | | | 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: ELO-P, Educator Effectiveness, Mental Health, Art Music IM BG, Learning Recoverty 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; 3501-3699 | 139,900 | 63,573 | 203,473 | 164,869 | 46,217 | 211,086 | 162,781 | 42,495 | 205,276 | 166,036 | 43,345 | 209,381 |
| Employee Benefits One Time Grant Funds | | | 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; 3700-3799 | 395,368 | 80,022 | 475,390 | 432,391 | 87,234 | 519,625 | 424,747 | 88,977 | 513,724 | 433,242 | 90,756 | 523,998 |
| EE Benefits-H&W One Time Grant Funds | | - | 2,125 | 2,125 | - | 2,083 | 2,083 | - | 2,083 | 2,083 | - | 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 transfer to SELPA Obj 7222) | 7100-7199; 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% | |

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

| 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 |
| *Adjusted Base Grant* | $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 *(net for school districts)* | *$ 1,589,326* | *$ 1,526,760* | *$ 1,512,429* | *$ 1,551,306* |
| Education Protection Account Entitlement *(includes $200/minimum per ADA)* | $ 370,427 | $ 482,588 | $ 471,614 | $ 514,836 |
| Net State Aid *(excludes Additional State Aid)* | $ 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) (P-2 plus Current Year Accrual) | $ 370,427 | $ 482,588 | $ 471,614 | $ 514,836 |
| EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual) | $ 1,068 | $ (126,624) | $ - | $ - |
| 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 |

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

| 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 Inte | v.26.2 | | | | | PY1 | v.26.2 | 11/5/2025 | | | | CY |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **LOCAL CONTROL FUNDING FORMULA** | | | | | | **2024-25** | | | | | | **2025-26** |
| **LCFF ENTITLEMENT CALCULATION** | | | | | | | | | | | | |
| | | COLA & Augmentation | Base Grant Proration | Unduplicated Pupil Percentage | | | | COLA & Augmentation | Base Grant Proration | Unduplicated Pupil Percentage | | |
| Calculation Factors | | 1.07% | 0.00% | 27.51% | 27.51% | | | 2.30% | 0.00% | 26.53% | 26.53% | |
| | Current Year ADA | Base | Grade Span | Supplemental | Concentration | Total | Prior Year 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** | | | | | | **261,813** | | | | | | **261,813** |
| **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 (deficited) | | | $ - | | | - | | | $ - | | | - |
| 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 Supplemental** | | | | | | **$ 3,738,900** | | | | | | **$ 3,905,660** |
| 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 Inte | 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 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Calculation Factors | | | 3.02% | 0.00% | 23.81% | 23.81% | | 3.42% | 0.00% | 21.80% | 21.80% | | |
| | 3PY Average ADA | Base | Grade Span | Supplemental | Concentration | Total | 3PY Average 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 |
| Grades 4-6 | 96.98 | 10,725 | | 511 | - | 1,089,641 | 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 |
| Grades 9-12 | - | 12,798 | 333 | 625 | - | - | - | 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 |
| 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 |
| **ADD ONS:** | | | | | | | | | | | | |
| Targeted Instructional Improvement Block Grant | | | | | | $ - | | | | | | $ - |
| Home-to-School Transportation (COLA added commencing 2023-24) | | | | | | 109,509 | | | | | | 113,254 |
| Small School District Bus Replacement Program (COLA added commencing 2023-24) | | | | | | - | | | | | | - |
| Transitional Kindergarten (Commencing 2022-23) | 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 |
| **ECONOMIC RECOVERY TARGET PAYMENT** | | | | | | **261,813** | | | | | | **261,813** |
| **LCFF Entitlement Before Adjustments** | | | | | | $ 3,855,185 | | | | | | $ 3,994,257 |
| Miscellaneous Adjustments | | | | | | - | | | | | | - |
| **ADJUSTED LCFF ENTITLEMENT** | | | | | | **$ 3,855,185** | | | | | | **$ 3,994,257** |
| Local Revenue (including RDA) | | | | | | (1,512,429) | | | | | | (1,551,306) |
| **Gross State Aid** | | | | | | **$ 2,342,756** | | | | | | **$ 2,442,951** |
| Education Protection Account Entitlement | | | | | | (471,614) | | | | | | (514,836) |
| **Net State Aid** | | | | | | **$ 1,871,142** | | | | | | **$ 1,928,115** |

**MINIMUM STATE AID CALCULATION**

| | 12-13 Rate | 2026-27 ADA | N/A | 12-13 Rate | 2027-28 ADA | N/A |
|---|---|---|---|---|---|---|
| 2012-13 RL/Charter Gen BG adjusted for ADA | $ 5,027.20 | 277.06 | $ 1,392,836 | $ 5,027.20 | 279.01 | $ 1,402,639 |
| 2012-13 NSS Allowance (deficited) | $ - | | - | $ - | | - |
| Minimum State Aid Adjustments | | | - | | | - |
| Less Current Year Property Taxes/In-Lieu | | | (1,512,429) | | | (1,551,306) |
| Less Education Protection Account Entitlement | | | (471,614) | | | (514,836) |
| **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** | | | **$ 1,871,142** | | | **$ 1,928,115** |
| **ADDITIONAL STATE AID** | | | **$ -** | | | **$ -** |
| **LCFF State Aid, Adjusted for Minimum State Aid Guarantee** | | | **$ 1,871,142** | | | **$ 1,928,115** |
| **LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter S** | | | **$ 3,855,185** | | | **$ 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* |

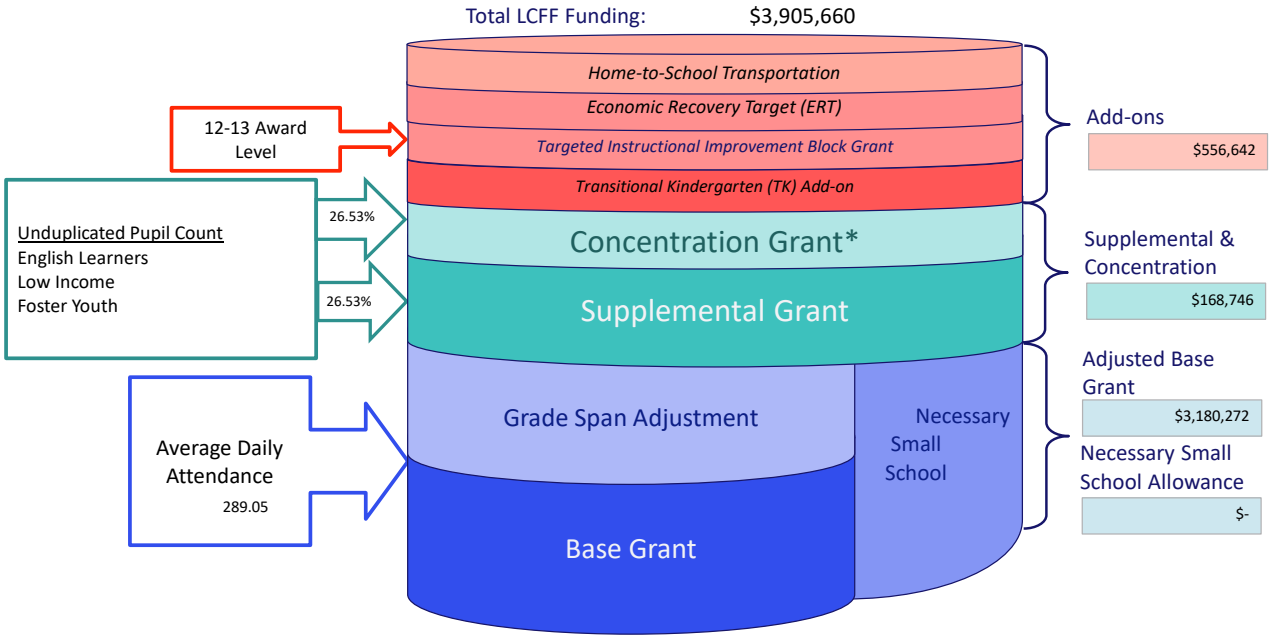
**LCFF SOURCES INCLUDING EXCESS TAXES**

| | | 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 Recc | 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 extimated 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 | Menal 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 | | | Current Fiscal Year Budget: 2025-26 | | | First Subsequent Fiscal Year: 2026-27 | | | Second Subsequent Fiscal Year: 2027-28 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| **COLA (percentage)** | | | | 1.07% | | | 2.30% | | | 3.02% | | | 3.42% |
| **Funded COLA** | | | | 1.07% | | | 2.30% | | | 3.02% | | | 3.42% |
| **ADA for LCFF Funding purposes** | | | | 192.99 | | | 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 Recoverty 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; 3501-3699 | 61,934 | | 61,934 | 70,837 | - | 70,837 | 72,254 | | 72,254 | 73,699 | | 73,699 |
| Employee Benefits One Time Grant Funds | | | 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 7300-7399 | - | 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 |
| *Reserve percentage is based on Reserve of Economic Uncertainties+Assigned Fund01 to meet 17% divided by Total Expenditures.* | | | | | | 9% | | | 11% | | | 13% | |

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

| 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 | - | - | - | - |
| *Adjusted Base Grant* | $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 *(net for school districts)* | $ *1,063,539* | $ *1,251,832* | $ *1,293,747* | $ *1,317,725* |
| Education Protection Account Entitlement *(includes $200/minimum per ADA)* | $ 316,280 | $ 481,617 | $ 492,053 | $ 529,150 |
| Net State Aid *(excludes Additional State Aid)* | $ 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) (P-2 plus Current Year Accrual) | $ 316,280 | $ 481,617 | $ 492,053 | $ 529,150 |
| EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual) | $ 684 | $ (84,977) | $ - | $ - |
| 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 |

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

| 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 |

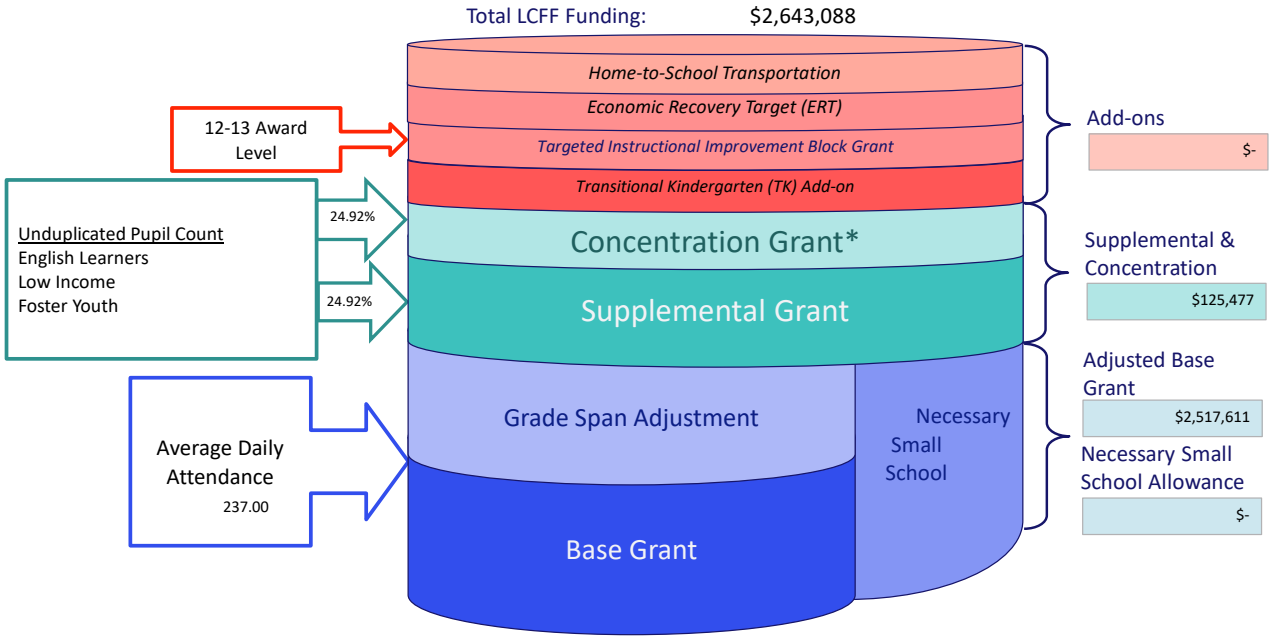
| Twin Hills Charter Middle (6052302) - Twin Hills CMS 1st Interim 25-26 | v.26.2 | | | | | PY1 | v.26.2 | 11/5/2025 | | | | CY |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **LOCAL CONTROL FUNDING FORMULA** | | | | | | **2024-25** | | | | | | **2025-26** |
| **LCFF ENTITLEMENT CALCULATION** | | | | | | | | | | | | |
| | | COLA & Augmentation | Base Grant Proration | Unduplicated Pupil Percentage | | | | COLA & Augmentation | Base Grant Proration | Unduplicated Pupil Percentage | | |
| Calculation Factors | | 1.07% | 0.00% | 26.21% | 26.21% | | | 2.30% | 0.00% | 24.92% | 24.92% | |
| | Current Year ADA | Base | Grade Span | Supplemental | Concentration | Total | Current Year 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 (deficited) | | | $ - | | | - | | | $ - | | | - |
| 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** | | | | | | | | | | | | |
| | | COLA & Augmentation | Base Grant Proration | Unduplicated Pupil Percentage | | | | COLA & Augmentation | Base Grant Proration | Unduplicated Pupil Percentage | | |
| Calculation Factors | | 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 |
| 2012-13 NSS Allowance (deficited) | | | $ - | | | - | | | $ - | | | - |
| Minimum State Aid Adjustments | | | | | | - | | | | | | - |
| Less Current Year Property Taxes/In-Lieu | | | | | | (1,293,747) | | | | | | (1,317,725) |
| Less Education Protection Account Entitlement | | | | | | (492,053) | | | | | | (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 |
| **Minimum State Aid Guarantee Before Proration Factor** | | | | | | **$ 114,215** | | | | | | **$ 114,215** |
| Proration Factor | | | | | | 0.00% | | | | | | 0.00% |
| **Minimum State Aid Guarantee** | | | | | | **$ 114,215** | | | | | | **$ 114,215** |
| **CHARTER SCHOOL MINIMUM STATE AID OFFSET** | | | | | | | | | | | | |
| LCFF Entitlement | | | | | | 2,717,687 | | | | | | 2,812,315 |
| Minimum State Aid plus Property Taxes including RDA | | | | | | 1,407,962 | | | | | | 1,431,940 |
| Offset | | | | | | - | | | | | | - |
| Minimum State Aid Prior to Offset | | | | | | 114,215 | | | | | | 114,215 |
| Total Minimum State Aid with Offset | | | | | | 114,215 | | | | | | 114,215 |
| **State Aid Before Additional State Aid** | | | | | | **$ 931,887** | | | | | | **$ 965,440** |
| **ADDITIONAL STATE AID** | | | | | | **$ -** | | | | | | **$ -** |
| **LCFF State Aid, Adjusted for Minimum State Aid Guarantee** | | | | | | **$ 931,887** | | | | | | **$ 965,440** |
| **LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supple** | | | | | | **$ 2,717,687** | | | | | | **$ 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** |

**Twin Hills Charter Middle (6052302) - Twin Hills CMS 1st Interim 25-26**

## 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% |

| 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 | |
| | | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.0% |
| 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 | | 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 | 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 Reco | 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 |
| 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, LREGB R7435 | Prof Dev R6266, AMIS R6770, LREGB 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; 3500-3699 | 56,175 | 63,669 | 58,701 | 59,875 |
| Employee Benefits One Time Grant Funds | | 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; 3700-3799 | 245,275 | 241,416 | 246,244 | 251,169 |
| 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 7300-7399 | 4,383 | 5,697 | 5,700 | 5,700 |
| **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%* |

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

| 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 |
| *Adjusted Base Grant* | $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 *(net for school districts)* | $ *1,174,087* | $ *1,151,474* | $ *1,190,029* | $ *1,212,084* |
| Education Protection Account Entitlement *(includes $200/minimum per ADA)* | $ 447,081 | $ 545,512 | $ 558,207 | $ 595,940 |
| Net State Aid *(excludes Additional State Aid)* | $ 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) (P-2 plus Current Year Accrual) | $ 447,081 | $ 545,512 | $ 558,207 | $ 595,940 |
| EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual) | $ 819 | $ (93,811) | $ - | $ - |
| 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 |

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

| 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** | | | | | | | | | | | | |
| | | COLA & Augmentation | Base Grant Proration | Unduplicated Pupil Percentage | | | | COLA & Augmentation | Base Grant Proration | Unduplicated Pupil Percentage | | |
| Calculation Factors | | 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 (deficited) | | | $ - | | | - | | | $ - | | | - |
| 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 | | | | | | 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 Supple** | | | | | | **$ 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** |

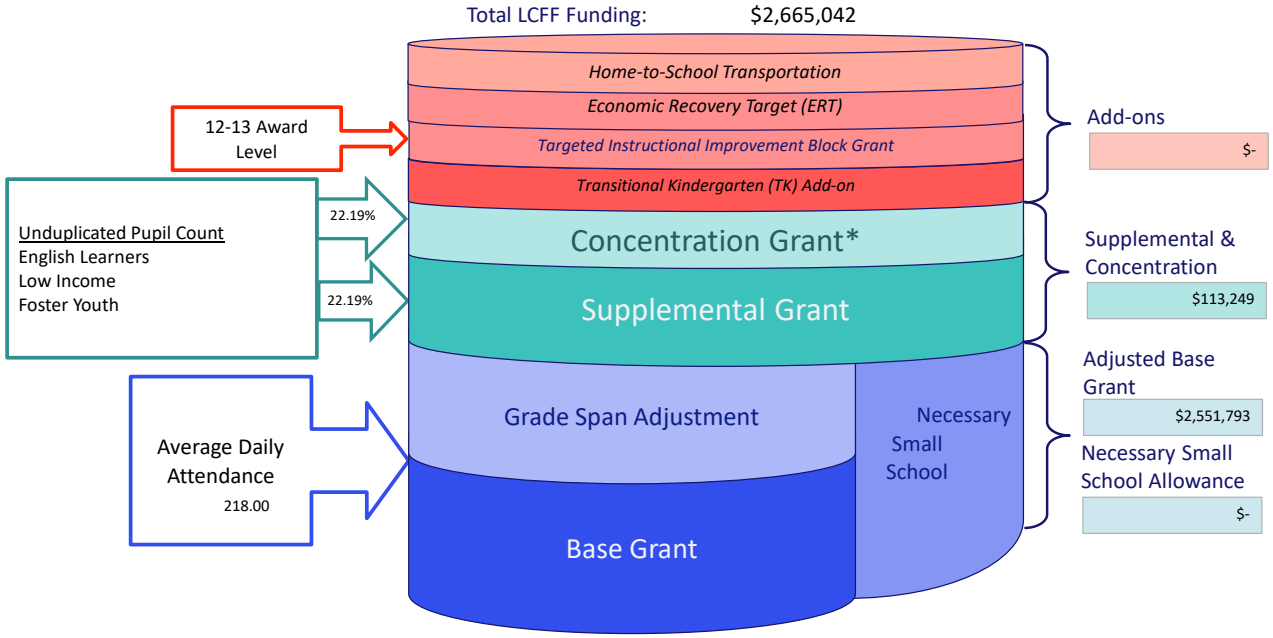
| Orchard View (4930319) - Orchard View School | v.26.2 | | | | | CY1 | v.26.2 | | | | | CY2 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **LOCAL CONTROL FUNDING FORMULA** | | | | | | **2026-27** | | | | | | **2027-28** |
| **LCFF ENTITLEMENT CALCULATION** | | | | | | | | | | | | |
| | | COLA & Augmentation | Base Grant Proration | Unduplicated Pupil Percentage | | | | COLA & Augmentation | Base Grant Proration | Unduplicated Pupil Percentage | | |
| Calculation Factors | | 3.02% | 0.00% | 20.54% | 20.54% | | | 3.42% | 0.00% | 19.64% | 19.64% | |
| | Current Year ADA | Base | Grade Span | Supplemental | Concentration | Total | Current Year ADA | Base | Grade Span | Supplemental | Concentration | Total |
| Grades TK-3 | 38.00 | $ 10,566 | $ 1,099 | $ 479 | $ - | $ 461,480 | 38.00 | $ 10,927 | $ 1,136 | $ 474 | $ - | $ 476,400 |
| Grades 4-6 | 41.00 | 10,725 | | 441 | - | 457,789 | 41.00 | 11,092 | | 436 | - | 472,635 |
| Grades 7-8 | 38.00 | 11,043 | | 454 | - | 436,873 | 38.00 | 11,421 | | 449 | - | 451,045 |
| Grades 9-12 | 101.00 | 12,798 | 333 | 539 | - | 1,380,713 | 101.00 | 13,236 | 344 | 533 | - | 1,425,456 |
| Subtract Necessary Small School ADA and Funding | - | - | - | | | - | - | - | - | | | - |
| **Total Base, Supplemental, and Concentration Grant** | | $ 2,553,465 | $ 75,395 | $ 107,995 | $ - | $ 2,736,855 | | $ 2,640,832 | $ 77,912 | $ 106,792 | $ - | $ 2,825,536 |
| NSS Allowance | | - | | | | - | | - | | | | - |
| **TOTAL BASE** | 218.00 | $ 2,553,465 | $ 75,395 | $ 107,995 | $ - | $ 2,736,855 | 218.00 | $ 2,640,832 | $ 77,912 | $ 106,792 | $ - | $ 2,825,536 |
| **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** | | | | | | $ 2,736,855 | | | | | | $ 2,825,536 |
| Miscellaneous Adjustments | | | | | | - | | | | | | - |
| **ADJUSTED LCFF ENTITLEMENT** | | | | | | **$ 2,736,855** | | | | | | **$ 2,825,536** |
| Local Revenue (including RDA) | | | | | | (1,190,029) | | | | | | (1,212,084) |
| **Gross State Aid** | | | | | | **$ 1,546,826** | | | | | | **$ 1,613,452** |
| Education Protection Account Entitlement | | | | | | (558,207) | | | | | | (595,940) |
| **Net State Aid** | | | | | | **$ 988,619** | | | | | | **$ 1,017,512** |
| **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 | | $ 5,629.47 | 218.00 | | | $ 1,227,224 | | $ 5,629.47 | 218.00 | | | $ 1,227,224 |
| 2012-13 NSS Allowance (deficited) | | $ - | | | | - | | $ - | | | | - |
| Minimum State Aid Adjustments | | | | | | - | | | | | | - |
| Less Current Year Property Taxes/In-Lieu | | | | | | (1,190,029) | | | | | | (1,212,084) |
| Less Education Protection Account Entitlement | | | | | | (558,207) | | | | | | (595,940) |
| **Subtotal State Aid for Historical RL/Charter General BG** | | | | | | **$ -** | | | | | | **$ -** |
| Categorical Minimum State Aid | | | | | | - | | | | | | - |
| Charter School Categorical Block Grant adjusted for ADA | | 455.53 | 218.00 | | | 99,306 | | 455.53 | 218.00 | | | 99,306 |
| **Minimum State Aid Guarantee Before Proration Factor** | | | | | | **$ 99,306** | | | | | | **$ 99,306** |
| Proration Factor | | | | | | 0.00% | | | | | | 0.00% |
| **Minimum State Aid Guarantee** | | | | | | **$ 99,306** | | | | | | **$ 99,306** |
| **CHARTER SCHOOL MINIMUM STATE AID OFFSET** | | | | | | | | | | | | |
| LCFF Entitlement | | | | | | 2,736,855 | | | | | | 2,825,536 |
| Minimum State Aid plus Property Taxes including RDA | | | | | | 1,289,335 | | | | | | 1,311,390 |
| Offset | | | | | | - | | | | | | - |
| Minimum State Aid Prior to Offset | | | | | | 99,306 | | | | | | 99,306 |
| Total Minimum State Aid with Offset | | | | | | 99,306 | | | | | | 99,306 |
| **State Aid Before Additional State Aid** | | | | | | **$ 988,619** | | | | | | **$ 1,017,512** |
| **ADDITIONAL STATE AID** | | | | | | **$ -** | | | | | | **$ -** |
| **LCFF State Aid, Adjusted for Minimum State Aid Guarantee** | | | | | | **$ 988,619** | | | | | | **$ 1,017,512** |
| **LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supple** | | | | | | **$ 2,736,855** | | | | | | **$ 2,825,536** |
| Change Over Prior Year | | 2.69% | 71,813 | | | | | 3.24% | 88,681 | | | |
| LCFF Entitlement Per ADA (excluding Categorical MSA) | | | | | | 12,554 | | | | | | 12,961 |
| Per-ADA Change Over Prior Year | | 2.69% | 329 | | | | | 3.24% | 407 | | | |
| Basic Aid Status (school districts only) | | | | | | - | | | | | | - |
| **LCFF SOURCES INCLUDING EXCESS TAXES** | | | | | | | | | | | | |
| | | | Increase | | | 2026-27 | | | Increase | | | 2027-28 |
| State Aid | | 2.12% | 20,563 | | | $ 988,619 | | 2.92% | 28,893 | | | $ 1,017,512 |
| Education Protection Account | | | | | | 558,207 | | | | | | 595,940 |
| Property Taxes Net of In-Lieu Transfers | | 0.00% | - | | | - | | 0.00% | - | | | - |
| Charter In-Lieu Taxes | | 3.35% | 38,555 | | | 1,190,029 | | 1.85% | 22,055 | | | 1,212,084 |
| Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | | 2.22% | 59,118 | | | **$ 2,736,855** | | 1.86% | 50,948 | | | **$ 2,825,536** |

**Orchard View (4930319) - Orchard View School**

**Charts and Graphs**

## Components of LCFF Entitlement

| | | 2025-26 | | | |
|---|---|---|---|---|---|
| Base Grant | $ | 2,478,624 | | 218.00 | ADA |
| Grade Span Adjustment | $ | 73,169 | | $ 2,551,793 | Adjusted Base Grant |
| Supplemental Grant | $ | 113,249 | 22.19% | | |
| Concentration Grant | $ | - | 22.19% | $ 113,249 | 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 | $ | 2,665,042 | | $ 2,665,042 | |




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

| LCFF Entitlement per ADA | | | | | | |
|---|---|---|---|---|---|---|
| | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Funded ADA (LCFF & NSS) | 207.46 | 219.46 | 213.05 | 218.00 | 218.00 | 218.00 |
| LCFF Sources per ADA, including NSS | $ 10,827.85 | $ 11,712.35 | $ 11,948.81 | $ 12,224.96 | $ 12,554.38 | $ 12,961.17 |
| Net Dollar Change per ADA | | $ 884.50 | $ 236.47 | $ 276.15 | $ 329.42 | $ 406.79 |
| Net Percent Change | | 8.17% | 2.02% | 2.31% | 2.69% | 3.24% |
| Estimated LCFF Entitlement per ADA (excludes minimum state aid) | $ 10,827.85 | $ 11,712.35 | $ 11,948.81 | $ 12,224.96 | $ 12,554.38 | $ 12,961.17 |
| Net Change per ADA | | $ 884.50 | $ 236.47 | $ 276.15 | $ 329.42 | $ 406.79 |
| Net Percent Change | | 8.17% | 2.02% | 2.31% | 2.69% | 3.24% |

| 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<br>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 proptery 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%* |

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

## 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 |
| *Adjusted Base Grant* | $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 *(net for school districts)* | $ *1,309,598* | $ *1,309,934* | $ *1,353,795* | $ *1,378,885* |
| Education Protection Account Entitlement *(includes $200/minimum per ADA)* | $ 351,190 | $ 463,120 | $ 472,804 | $ 510,183 |
| Net State Aid *(excludes Additional State Aid)* | $ 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) (P-2 plus Current Year Accrual) | $ 351,190 | $ 463,120 | $ 472,804 | $ 510,183 |
| EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual) | $ 747 | $ (104,637) | $ - | $ - |
| 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 |

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

## 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 (*Excludes add-ons for TIIG & Transportation)* | $ 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 (deficited) | | | $ - | | | - | | | $ - | | | - |
| 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 Supple** | | | | | | **$ 2,767,723** | | | | | | **$ 2,987,537** |
| Change Over Prior Year | | | 10.67% | 266,933 | | | | | 7.94% | 219,814 | | |
| LCFF Entitlement Per ADA (excluding Categorical MSA) | | | | | | 11,647 | | | | | | 12,047 |
| 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** |

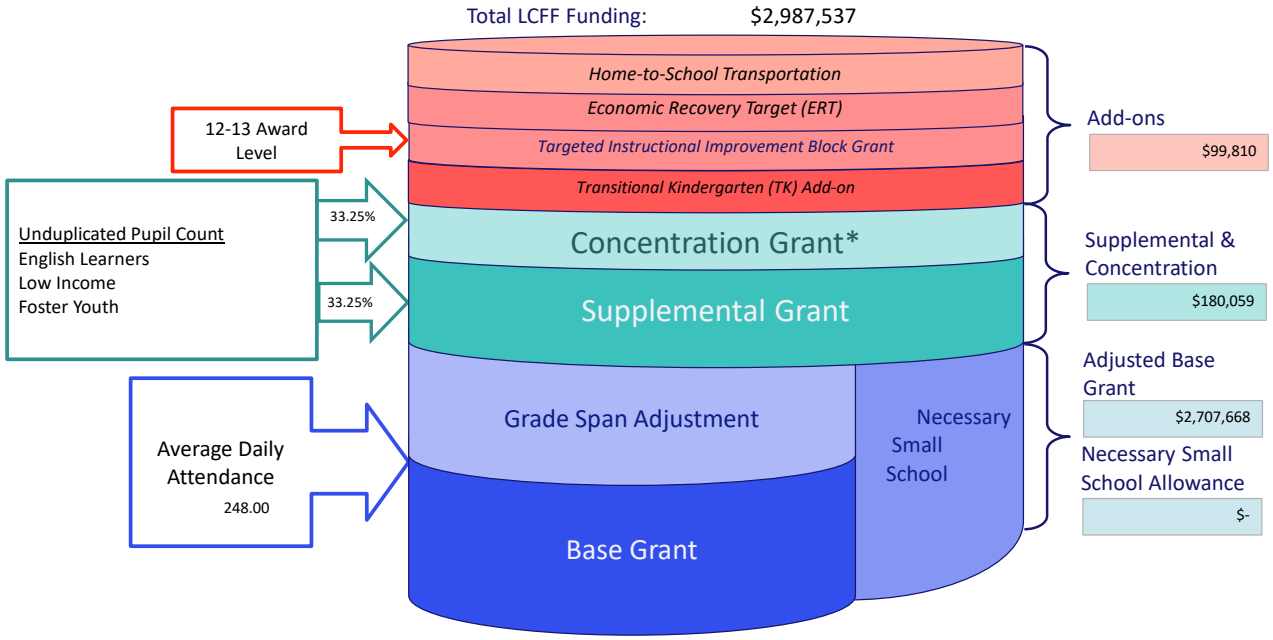
| Sunridge Charter (4930350) - SunRidge School 1st Interim 25-26 | v.26.2 | | | | | CY1 | v.26.2 | | | | | CY2 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **LOCAL CONTROL FUNDING FORMULA** | | | | | | **2026-27** | | | | | | **2027-28** |
| **LCFF ENTITLEMENT CALCULATION** | | | | | | | | | | | | |
| | | 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** | | | | | | $ 3,073,220 | | | | | | $ 3,178,637 |
| Miscellaneous Adjustments | | | | | | - | | | | | | - |
| **ADJUSTED LCFF ENTITLEMENT** | | | | | | **$ 3,073,220** | | | | | | **$ 3,178,637** |
| Local Revenue (including RDA) | | | | | | (1,353,795) | | | | | | (1,378,885) |
| **Gross State Aid** | | | | | | **$ 1,719,425** | | | | | | **$ 1,799,752** |
| Education Protection Account Entitlement | | | | | | (472,804) | | | | | | (510,183) |
| **Net State Aid** | | | | | | **$ 1,246,621** | | | | | | **$ 1,289,569** |
| **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 Supple** | | | | | | **$ 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** |

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

**Charts and Graphs**

## 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



| 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



| 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



| 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



| 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



| 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



| 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



| 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



| 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% |

| 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 | | | | | | | | |

| 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 | | |

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

X 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 | |

| 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 |

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

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.

**SACS Web System - SACS V14**
11/25/2025 3:24:30 PM 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 Budget (Form 01CS, Item 1A) | First Interim Projected Year Totals (Form AI, Lines A4 and C4) | Percent Change | Status |
|---|---|---|---|---|
| Current Year (2025-26) | | | | |
| District Regular | 291.00 | 288.05 | | |
| Charter School | 240.00 | 237.00 | | |
| **Total ADA** | **531.00** | **525.05** | **(1.1%)** | **Met** |
| 1st Subsequent Year (2026-27) | | | | |
| District Regular | 291.00 | 277.06 | | |
| Charter School | 240.00 | 237.00 | | |
| **Total ADA** | **531.00** | **514.06** | **(3.2%)** | **Not Met** |
| 2nd Subsequent Year (2027-28) | | | | |
| District Regular | 291.00 | 279.01 | | |
| Charter School | 240.00 | 237.00 | | |
| **Total ADA** | **531.00** | **516.01** | **(2.8%)** | **Not Met** |

### 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 Budget Adoption (Form 01CS, Item 3B) | Enrollment First Interim CALPADS/Projected | Percent Change | Status |
|---|---|---|---|---|
| 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 Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CALPADS Actual (Form 01CS, Item 2A) | Historical Ratio of ADA to Enrollment |
|---|---|---|---|
| Third Prior Year (2022-23) | | | |
| District Regular | 272 | 293 | |
| Charter School | 187 | 204 | |
| **Total ADA/Enrollment** | **459** | **497** | **92.4%** |
| 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 (Form AI, Lines A4 and C4) | Enrollment CALPADS/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|---|---|---|---|---|
| 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 (Form 01CS, Item 4B) | First Interim Projected Year Totals | Percent Change | Status |
| 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) Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|---|---|---|---|
| Third Prior Year (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% |

| | Current Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|
| District's Reserve Standard Percentage (Criterion 10B, Line 4) | 4% | 4% | 4% |
| **District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):** | **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) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3) | Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|---|---|---|---|---|
| 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 Budget (Form 01CS, Item 6B) | First Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|---|---|---|
| **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.

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 6B) | First Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|---|---|---|
| **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.

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 6B) | First Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|---|---|---|
| **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.

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 6B) | First Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|---|---|---|
| **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.

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 6B) | First Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|---|---|---|
| **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)<br>(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 reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

[1]Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2]A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**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.

| | Projected Year Totals | | | |
|---|---|---|---|---|
| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
| 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 01I, 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 reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: 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):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

| | Current Year Projected Year Totals (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | 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 01I, 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 Projected Year Totals (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (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)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) — Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? — No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2025 |
|---|---|---|---|---|
| Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | 14 | F51 Property Tax Revenue | Total includes ACR interest/Balance per audit 6/30/2024 minus payment for 24-25 of $490,000, will be updated at 2nd Int. | 4,451,916 |
| Supp Early Retirement Program | 3 | F21 Postemployment fund. CRSP | F01+F03+F09+D21: Object 1199, 3xx1 (GASB73 Liability per actuary study @ 6/30/25 $1,031,128). Prin Bal is amount due based on current retirements. | 115,370 |
| State School Building Loans | | | | |
| Compensated Absences | N/A | F01=R0000+R8150/F12=R0000 | F01=R0000+R8150, F12 R0000: Object 2x and 3x | 115,206 |
| Other Long-term Commitments (do not include OPEB): | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 4,682,492 |

| Type of Commitment (continued) | Prior Year (2024-25) Annual Payment (P & I) | Current Year (2025-26) Annual Payment (P & I) | 1st Subsequent Year (2026-27) Annual Payment (P & I) | 2nd Subsequent Year (2027-28) Annual Payment (P & I) |
|---|---|---|---|---|
| Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | 516,499 | 528,833 | 535,000 | 560,000 |
| Supp Early Retirement Program | 22,816 | 46,270 | 34,550 | 34,550 |
| State School Building Loans | | | | |
| Compensated Absences | | 115,206 | | |
| 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 | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|---|---|---|
| a. Total OPEB liability | 63,559.00 | 53,507.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 0.00 | 0.00 |
| c. Total/Net OPEB liability (Line 2a minus Line 2b) | 63,559.00 | 53,507.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | Actuarial | Actuarial |
| e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation. | Jun 30, 2024 | Jun 30, 2025 |

| 3 OPEB Contributions | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|---|---|---|
| a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method | | |
| Current Year (2025-26) | 6,330.00 | 6,330.00 |
| 1st Subsequent Year (2026-27) | 6,457.00 | 6,457.00 |
| 2nd Subsequent Year (2027-28) | 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) | 6,330.00 | 6,330.00 |
| 1st Subsequent Year (2026-27) | 6,457.00 | 6,457.00 |
| 2nd Subsequent Year (2027-28) | 6,586.00 | 6,586.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | |
| Current Year (2025-26) | 6,330.00 | 6,330.00 |
| 1st Subsequent Year (2026-27) | 6,457.00 | 6,457.00 |
| 2nd Subsequent Year (2027-28) | 6,586.00 | 6,586.00 |
| d. Number of retirees receiving OPEB benefits | | |
| Current Year (2025-26) | 1 | 1 |
| 1st Subsequent Year (2026-27) | 1 | 1 |
| 2nd Subsequent Year (2027-28) | 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 |

| **Certificated (Non-management) Health and Welfare (H&W) Benefits** | | Current Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (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 | | | |

**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:

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

**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 |

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

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

**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**

| | | 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 | | | |

**Classified (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? | | | |

**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? n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. 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)? | | | |
| 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 (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|
| 4. Amount included for any tentative salary schedule increases | | | |

| Management/Supervisor/Confidential<br>Health and Welfare (H&W) Benefits | Current Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(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<br>Step and Column Adjustments | Current Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(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<br>Other Benefits (mileage, bonuses, etc.) | Current Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(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

Sonoma County Office of Education
5340 Skylane Boulevard
Santa Rosa, CA 95403-8246
(707) 524-2600 ■ www.scoe.org

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:

| Interim Report period | Reporting Dates covered | Due to SCOE |
|---|---|---|
| **1st Interim** | **July 1 through October 31** | **December 15** |
| 2nd Interim | July 1 through January 31 | March 17* |
| 3rd 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:
     $1,000,000×0.6 = *$600,000*
  3. Subtract prior year LCFF transportation add-on (from LCFF calculator):

  $600,000- $400,000 = $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.<br><br>*The 2023-24 allocation window will open on May 1, 2026.* |

- **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-servicesit-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.<br>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.<br>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.<br>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.<br>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.<br>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.<br>Interim report is due on 6/30/2027.<br>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.<br>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 |

[1]Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.
[2]Applies 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.
[3]Additional 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.
[4]Funding 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.
[5]California 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.
[6]Unemployment 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).
[7]Minimum wage rates are effective January 1 of the respective year.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CALIFORNIA COUNTY SUPERINTENDENTS

# 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 Foggiato, San Joaquin | Scott Price, Riverside |
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| Deficit Spending/Reserves | Shannon Hansen, San Benito | Mike Simonson, San Diego |
| Layoffs | Misty Key, Ventura | Nicolas Schweizer, Sacramento |
| Fiscal Stabilization Plan | Dean West, Orange | Maribel Paez, Imperial |
| Summary | Peter Foggiato, 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 |

[1]Effective January 1, 2026, [2]Effective January 1, 2027, [3]Effective 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

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**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** | SACS combines Funds 01 and 03 Objects 9780/9789/9790 |
| 01 | General Fund | $2,052,237.00 | Form 01 Unrestricted Fund Balance @ 6/30/26 - $5,000 revolving cash |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | $352,148.00 | Form 17 - include estimated interest (rounded) |
| | Total Assigned and Unassigned Ending Fund Balances | $2,404,385.00 | |
| | Reserve Standard Percentage Level as defined by Criteria and Standards | 4% | Criteria and Standards - Form 01CS Line 10B-4 |
| | Less District's Reserve Standard as defined by Criterial and Standards | $507,401.00 | Criteria and Standards - Form 01CS Line 10B-7 |
| | Remaining Balance to Substantiate Need | $1,896,984.00 | |

| **Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of Minimum Reserve for Economic Uncertainties** | | | |
|---|---|---|---|
| **Form** | **Fund** | **25-26 Budget** | **Description of Need** |
| | | | Amount to comply w/BP3100, 17% reserve (also recommended by GFOA) |
| 01 | General Fund (Assigned) | $1,402,439.00 | $1,909,840 - standard 4% $507,401 |
| 01 | General Fund (Assigned) | $40,000.00 | West Count JPA: Special Education |
| 01 | General Fund (Assigned) | $30,000.00 | West Count JPA: Transportation |
| 01 | General Fund (Assigned) | $0.00 | Fund Balance support: F03 to maintain 17% reserve net, amount of $347,205 is included above. |
| 01 | General Fund (Assigned) | $377,827.00 | Fund Balance support: F09 (OV) to maintain 17% reserve |
| 01 | General Fund (Assigned) | $519,354.00 | Fund Balance support: D21 (SR) to maintain 17% reserve |
| 01 | General Fund (Assigned) | ($824,784.00) | Assignment adjustment: Negative amount indicates one of the above assignments will be reduced by this amount |
| 01 | General Fund (Assigned) | $0.00 | COVID19 Legal for Distance Learning |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | $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

**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 | $64,361.00 | 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 | $207,140.00 | 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 | $62,974.00 | Fee based fund: To be used for and by this program only |
| Equals = | Total of Assigned Fund Balances in Fund 12 | $62,974.00 | |
| 20 | Post Employment Benefits | $458,489.00 | Set aside for unfunded liabilities (CRSP Pensions/Cash Buy-outs) |
| Equals = | Total of Assigned Fund Balances in Fund 20 | $458,489.00 | |
| 21 | Bond Building Fund | $164,424.00 | Measure M Projects only |
| Equals = | Total of Assigned Fund Balances in Fund 21 | $164,424.00 | |
| 40 | Special Reserve for Capital Outlay Projects | $101,855.00 | For large projects or capital equipment purchases |
| Equals = | Total of Assigned Fund Balances in Fund 40 | $101,855.00 | |

Twin Hills School District
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**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** | SACS combines Funds 01 and 03 Objects 9780/9789/9790 |
| 01 | General Fund | $1,345,032.00 | Unrestricted Fund Balance - Revolving Cash |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | $364,148.00 | Form 17 - include estimated interest |
| | Total Assigned and Unassigned Ending Fund Balances | $1,709,180.00 | Reserve = 16% |
| | Reserve Standard Percentage Level as defined by Criteria and Standards | 4% | Criteria and Standards - Form 01CS Line 10B-4 |
| | Less District's Reserve Standard as defined by Criterial and Standards | $481,773.00 | Criteria and Standards - Form 01CS Line 10B-7 |
| | Remaining Balance to Substantiate Need | $1,227,407.00 | |

| **Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of Minimum Reserve for Economic Uncertainties** | | | |
|---|---|---|---|
| **Form** | **Fund** | **2026-27 Budget** | **Description of Need** |
| | | | Amount to comply w/BP3100, 17% reserve (also recommended by GFOA) |
| 01 | General Fund (Assigned) | $1,316,168.00 | $1,797,941 - standard 4% $481,773 |
| 01 | General Fund (Assigned) | $40,000.00 | West Count JPA: Special Education |
| 01 | General Fund (Assigned) | $30,000.00 | 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 |
| 01 | General Fund (Assigned) | ($1,378,134.00) | Assignment adjustment: Negative amount indicates one of the above assignments will be reduced by this amount |
| 01 | General Fund (Assigned) | $0.00 | COVID19 Legal for Distance Learning / No expense reductions |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | $364,148.00 | Volatile State revenues/funding for schools |
| | 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.*

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**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** | SACS combines Funds 01 and 03 Objects 9780/9789/9790 |
| 01 | General Fund | $784,850.00 | Unrestricted Fund Balance - Revolving Cash |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | $376,148.00 | Form 17 - include estimated interest |
| | Total Assigned and Unassigned Ending Fund Balances | $1,160,998.00 | Reserve = 11% |
| | Reserve Standard Percentage Level as defined by Criteria and Standards | 4% | Criteria and Standards - Form 01CS Line 10B-4 |
| | Less District's Reserve Standard as defined by Criterial and Standards | $487,065.00 | Criteria and Standards - Form 01CS Line 10B-7 |
| | Remaining Balance to Substantiate Need | $673,933.00 | |

| **Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of Minimum Reserve for Economic Uncertainties** | | | | |
|---|---|---|---|---|
| **Form** | **Fund** | **2027-28 Budget** | | **Description of Need** |
| | | | | Amount to comply w/BP3100, 17% reserve (also recommended by GFOA) |
| 01 | General Fund (Assigned) | $1,347,238.00 | | $1,834,303- standard 4% $487,065 |
| | | $0.00 | | Amount below 17% reserve |
| 01 | General Fund (Assigned) | $40,000.00 | | West Count JPA: Special Education |
| 01 | General Fund (Assigned) | $30,000.00 | | 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 |
| 01 | General Fund (Assigned) | ($2,026,025.00) | ** | Assignment adjustment: Negative amount indicates that some of the above 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.*