Twin Hills Union School District
Board of Trustees Regular Meeting
March 12, 2026
Agenda

Location: **Twin Hills Middle School- Library (Room 10)**
(1685 Watertrough Road, Sebastopol, CA 95472)
Start Time: 4:30 pm

PUBLIC ACCESSIBILITY & PARTICIPATION NOTICE

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

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

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

A. FORMAL OPENING

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

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

B. RECESS TO CLOSED SESSION - 4:35pm

1. **Public Employee Discipline/Dismissal/Release** [ED Code sections 54957 and Ed Code 44929.21]
2. **Conference with Labor Negotiator** [Gov. Code § 54957.6]
   Agency Negotiator: Superintendent Dana Pedersen
   Employee Organization: Twin Hills Teachers Association

C. RECONVENE TO OPEN SESSION- 5:00pm

D. RECOGNITION & REPORTS

1. **Report:** Board of Trustees
   i. Board Policy Committee Update
   ii. Budget Committee Update

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2. **Report:** THUSD Superintendent | Dana Pedersen

3. **Celebrating Successes:** Each month the Board of Trustees highlights exceptional programs, individuals, and achievements that reflect the District's collaborative spirit and strengthen connections across the Twin Hills school community.
   March Focus:
   District Office Retirees
   - **Patty Nosecchi**
   - **Laurie Brown**

E. PUBLIC COMMENT OPEN SESSION

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

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

F. DISCUSSION and/or POSSIBLE ACTION ITEMS

1. ***Action - Consideration and Approval of SunRidge Fourth Grade Overnight Field Trip to Monterrey, CA -*** *Snowma Smith- May 6-7, 2026* *(Attachment)*

2. ***Action–Consideration and Approval of 2026-2027 District School Year Calendar***
   Dana Pedersen | Superintendent *(Attachment)*

3. ***Information/Presentation*** **– Dual Enrollment and Career Tech Pathways-** Maura DuVall | Orchard View Principal

4. ***Action – (Second Reading) District Clerk Job Description***
   Review a revised job description reflecting the reclassification of the position from District Administrative Assistant to District Clerk, aligning duties with expanded responsibilities in district operations, governance support, records management, and fiscal processing.
   (Attachment)
5. ***Information*** **- Proposition 2 Facilities Planning Update – Scope Development and Design Committee Formation-** Alexis Persinger | Persinger Architects
   The Chief Architect will present the proposed Proposition 2 planning timeline, including stakeholder outreach and the launch of a District Design Committee to help inform project scope and priorities for a potential facilities funding submission.

6. ***Action*–Request Approval of Second Interim Report with Positive Certification plus Budget Updates 2nd Interim -** *Katie Anderson | CBO*

7. ***Action – (Second Reading)* Board Policy and Regulation 5117: Interdistrict Attendance Agreements and Permits** Dana Pedersen | Superintendent *(Attachment)*

8. ***Action*–Consideration and Approval of Resolution #2026-607 to Establish Fund 05 in District 53** Dana Pedersen | Superintendent *(Attachment)*

9. ***Action*–Consideration and Approval of Resolution #2026-608 to Establish Fund 04 in District 53** Dana Pedersen | Superintendent *(Attachment)*

10. ***Action*– Consideration and Approval of Twin Hills Union School District 2025-2026 Transportation Plan -** Katie Anderson | CBO *(Attachment)*

11. ***Information*– 2026-2027 Fiscal Year: Budget Development Calendar** *(Attachment)* Katie Anderson | CBO

12. ***Action*– Consideration of and Possible Action on Resolution 2026-610 Regarding Certificated Reduction in Force (0.50 F.T.E. – Layoff)** Dana Pedersen | Superintendent *(Attachment)*

13. ***Action*–Consideration of and Possible Action on Resolution 2026-611 Regarding Elimination of Permanent Classified Employee Services: 2.165 Total FTE** *(Attachment)* Dana Pedersen | Superintendent

14. ***Action– Request Approval to amend May 14 2026 board meeting date to May 7, 2026***

15. ***Action*–Consideration and Approval of Resolution #2026-609 to Change Signers on Current Resolving Cash Accounts** Katie Anderson | CBO

G. CONSENT CALENDAR *(Attachment)*

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

1. Donation Report: February 2026
2. Payroll and Expenditures: February 2026
3. Purchase Order Report: February 2026
4. Regular Board Meeting Minutes: February 5, 2026
5. Personnel Report: February 2026
6. Enrollment Report: February 2026
7. Christy White CPA Services Engagement Letters for fiscal years ending June 30, 2026, 2027 and 2028 and Measure M.

H. RECONVENE TO CLOSED SESSION

I. CORRESPONDENCE

Twin Hills Union School District
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J. FORMAL CLOSING

1. Next Regular Board Meeting Anticipated: **April 9, 2026 @ 4:30 pm**
   (Apple Blossom - Room 3)
2. Motion to Adjourn

VIRTUAL ATTENDANCE INSTRUCTIONS
Join Zoom Meeting
https://twinhillsusd-org.zoom.us/j/86347464200?pwd=ZnoV2zgJg2LwGDYMYSiWVTlKwY3xvA.1

Meeting ID: 863 4746 4200
Passcode: 007928

One tap mobile
+16694449171,,86347464200#,,,,*007928# US
+16699006833,,86347464200#,,,,*007928# US (San Jose)

Join instructions
https://twinhillsusd-org.zoom.us/meetings/86347464200/invitations?signature=QkKH3FSY0r3os7IZM1uI6Ja8irAa4gtvg0jt5Q433_Y

(03/06/26 Agenda Posted)

TWIN HILLS UNION SCHOOL DISTRICT
FIELD TRIP CHECKLIST

To be completed and returned to the Principal/Director at least two (2) weeks prior to the proposed field trip

TEACHER TO COMPLETE AND RETURN:

1. TEACHER'S NAME Smith CLASSES INVOLVED 4th
DATE OF FIELD TRIP 5/6/25 5/7/26 ALTERNATE DATE _____ # OF STUDENTS 28
DESCRIPTION/DESTINATION Class 4 overnight to Monterey, CA in support of social studies curriculum
CORRELATION WITH SUBJECT MATTER BEING STUDIED (Attach a copy of your lesson plan detailing activities to be presented before and after the field trip):

Please see attached

DEPARTURE TIME: 8:00 5/6 RETURN TIME: 5:00 5/7 *
* exact time TBD

2. INFORMATIONAL LETTER/PERMISSION NOTE: Develop an informational letter using District form E 6153 (2) as a guideline. Obtain approval from the school principal and attach completed District provided permission form E 6153 (3) and send home.

-COLLECT ALL PERMISSION NOTES (Keep on file until June).

-I HAVE ENCOURAGED PARENTS OF CHILDREN WHO ARE ALLERGIC TO BEE STINGS OR INSECT BITES OR ON MEDICATION TO ATTEND THE FIELD TRIP **YES/NO**

-I KNOW WHERE THE FIELD TRIP FIRST AID KIT AND MY STUDENT HEALTH PROBLEMS SUMMARY ARE LOCATED AND WILL TAKE EACH ALONG ON THE FIELD TRIP **YES/NO**

3. TRANSPORTATION WILL BE BY: (check mode below)
___DISTRICT SCHOOL BUS (THIS DATE HAS BEEN CLEARED WITH BUS SUPERVISOR **YES/NO**
___OTHER SCHOOL BUS
___PRIVATE VEHICLE
___CHARTER BUS (I HAVE COMPLETED THE CHARTER BUS CHECKLIST E 6153 (5) **YES/NO**
___WALKING

4. NAME(S) OF CHAPERONE(S) TBD

5. COST OF TRANSPORTATION: Parent Drivers COST TO STUDENTS: Ø

6. DATE SUBMITTED TO PRINCIPAL/DIRECTOR: 12/1/25

7. CALENDAR: AFTER ADMINISTRATIVE APPROVAL, I WILL WRITE THE DATE, TIME, AND DESTINATION ON THE OFFICE SCHOOL CALENDAR.

8. INFORM ALL AFFECTED SPECIALTY TEACHERS (Gardening, Games, Choir, Music, RSP, Handwork, Woodwork and Exploratory Classes) of date and time.

9. INFORM ALL AFFECTED DISTRICT PERSONNEL (SP.ED, Adaptive P.E., Speech, O.T.) of date and time.

PRINCIPAL/DIRECTOR TO COMPLETE:

PRINCIPAL/DIRECTOR'S RECOMMENDATION: **APPROVE/DENY**
SIGNATURE: _____ DATE: 12/8/25

TWIN HILLS UNION SCHOOL DISTRICT
FIELD TRIP PERMISSION FORM

SUNRIDGE SCHOOL
7285 Hayden Ave
Sebastopol, CA 95472

Date_____

My child, _____, has permission to go with the 4th grade class under the supervision of the sponsoring teacher to visit Monterey and Petaluma on 5/6 & 5/7, 2026

Departure Time: 8:00am 5/6/26

Place: Monterey Historic Park and Petaluma Adobe

Returning Time: 5:00pm 5/7/26

Transportation by: Parent drivers

Cost to students: none

In case of emergency, I can be reached by telephone at #_____.
If I am unavailable or time is of the essence, I authorize my son/daughter be taken to the nearest medical facility to receive emergency treatment.

My child's doctor is _____,phone#_____.

*My child is/is not (circle one) on special medication.
*My child does/does not (circle one) require and EPI pen.
*My child is/is not (circle one) allergic to bee stings or insect bites. (if yes to any of the above, you are encouraged to attend; if you cannot attend, please include written instructions on this form).

NOTE: 1) Twin Hills Union School District does not provide student health insurance. However, I may contact the school office for information regarding a low cost student insurance plan offered through a private company.
2) Twin Hills Union School District expects responsible behavior from each student to, from, and during field trip activity.

_____
Signature of Parent or Guardian

TWIN HILLS UNION SCHOOL DISTRICT
FIELD TRIP INFORMATION LETTER

Dear Parents,

On 5/6/26 and 5/8/26 our class, along with
(day & date)

_____ will visit Petaluma & Monterey
(other classes) (destination)

In Petaluma & Monterey by Parent drivers.
(city) (transportation)

Our class will depart from SunRidge at 8:00 am.
(time)

This visit is in conjunction with our class study of California History
(describe curricular area being studied)

Special items for the field trip:

- Your child (will/will not) need a sack lunch from home including something to drink (no glass please).

-Warm clothing, coat, extra socks, hat.

The permission form attached must be completed, signed, and returned to school prior to the field trip. Students without written permission will not be allowed to attend the activity. Supervision and class work will be provided at school.

Dear Twin Hills Unified School District,

I hope the holiday season has begun well for each of you.

Submitted for your consideration is an overview of my proposed fourth grade overnight trip to Monterey.

This overnight trip planned to Monterey planned for Wednesday May 6th and Thursday 5/7 and departing from Sunridge, will support fourth graders' California History content for the period of transitions from the mission system to Mexican rule to annexation by the United States. Traveling via parent drivers, we will first visit the Petaluma Adobe and learn about General Vallejo on our drive down to Monterey. Lodging is proposed for Monterey Hostel, where we will be able to prepare 1 dinner, 1 breakfast and 1 lunch over the course of the trip. The hostel has confirmed that our room configurations will provide our group with dedicated bathroom access away from any other guest.

The following morning, the class will take part in a 3 hour hands-on educational program from the Monterey State Historic park focusing on life in Alta (Mexican) California. After the program, we will return to campus the afternoon of Thursday May 6th. Below you will find details of the trip, including spending projections.

- 28 students
- 7 adults (including teacher)

Cost Projections

Monterey Hostel	$2520 (includes school discount rate)
Petaluma Adobe Docent Led Tour	$40
Monterey Historic Park Alta California Docent Program	$300
Meal Preparation (1 dinner, 1 lunch, 1 breakfast)	$ 300 (after parent contribution of frozen dishes)
Projected Total	$3160

I appreciate the Board's consideration and look forward to creating a detailed itinerary for administration and my class parents as the trip approaches.

Sincerely,
Snowma Smith

Twin Hills Union School District

Agenda Item #F-2

Apple Blossom Elementary, Twin Hills Charter Middle, Orchard Vew & SunRidge

2026-2027 School Year Calendar

July

Su	M	T	W	Th	F	Sa	
			1	2	3	4	
5	6	7	8	9	10	11	
12	13	14	15	16	17	18	
19	20	21	22	23	24	25	
26	27	28	29	30	31		

August

Su	M	T	W	Th	F	Sa	
						1	
2	3	4	5	6	7	8	
9	[10]	[11]	[12]	**<13>**	14	15	
16	17	18	19	20	21	22	
23	24	25	26	27	28	29	13
30	31						

September

Su	M	T	W	Th	F	Sa	
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6	7	8	9	10	11	12	
13	14	15	16	17	18	19	
20	21	22	23	24	25	26	
27	28	29	30				21

October

Su	M	T	W	Th	F	Sa	
				1	2	3	
4	5	6	7	8	9	10	
11	12	13	14	15	[16]	17	
18	19	20	21	22	23	24	
25	26	27	28	29	30	31	21

November

Su	M	T	W	Th	F	Sa	
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8	9	10	11	12	13	14	
15	16	17	18	19	20	21	
22	23	24	25^	26	27	28	
29	30						15

December

Su	M	T	W	Th	F	Sa	
		1	2	3	4	5	
6	7	8	9	10	11	12	
13	14	15	16	17	18	19	
20	21	22	23	24	25	26	
27	28	29	30	31			14

January

Su	M	T	W	Th	F	Sa	
					1	2	
3	[4]	5	6	7	8	9	
10	11	12	13	14	15	16	
17	18	19	20	21	22	23	
24	25	26	27	28	29	30	18
31							

February

Su	M	T	W	Th	F	Sa	
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14	15	16	17	18	19	20	
21	22	23	24	25	26	27	18
28							

March

Su	M	T	W	Th	F	Sa	
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7	8	9	10	11	12	13	
14	15	16	17	18	19	20	
21	22	23	24	25	26	27	
28	29	30	31				18

April

Su	M	T	W	Th	F	Sa	
				1	2	3	
4	5	6	7	8	9	10	
11	12	13	14	15	16	17	
18	19	20	21	22	23	24	
25	26	27	28	29	30		20

May

Su	M	T	W	Th	F	Sa	
						1	
2	3	4	5	6	7	8	
9	10	11	12	13	14	15	
16	17	18	19	20	21	22	
23	24	25	26	27	28	29	
30	31						20

June

Su	M	T	W	Th	F	Sa	
		1	**<2>**	[3]	4	5	
6	7	8	9	10	11	12	
13	14	15	16	17	18	19	
20	21	22	23	24	25	26	
27	28	29	30				2

Date	Event
July 3	Independence Day (Observed)
August 10	Professional Development - District & Site
August 11-12	Teacher Workday
August 13	First Student Day AB, TH & SR
August 17	First Student Day OV
September 7	Labor Day
October 16	Professional Development
November 11	Veterans Day
November 23-27	Thanksgiving Break
December 21 -31	Winter Break
January 1	Winter Break

Date	Event
January 4	Professional Development/TBD
January 18	Martin Luther King Jr. Day
February 12	Lincoln Day
February 15	Presidents Day
March 22-26	Spring Break
April 9	Local Holiday (For Emergencies)
May 24	Local Holiday (For Emergencies)
May - TBD	Last Student Day OV
May 31	Memorial Day
June 2	Last Student Day AB, TH & SR
June 3	Teacher Workday
June 18 (Observed)	Juneteenth

Legend:

<Bold> = First/Last Student Days [ ]=Teacher Workdays __= School Holidays and Breaks = District Holidays ^ = 12mo Emp Holiday

italic = Early Release * Students will be dismissed one hour early. Minimum Days - See school bell schedule for times

* Early Release is every Wednesday beginning August 19 and ending May 26.

Minimum Days: August XX-XX, December XX (AB only October XX-XX), (THCMS only October XX, January XX & March XX), June XX-XX

Board Adopted: _____

Revised 3/6/2026

Twin Hills Union School District

Job Description

DISTRICT OFFICE CLERK – CHIEF BUSINESS OFFICIAL & SUPERINTENDENT SUPPORT

This is a 12-month position up to 40 hours per week. The District Office Clerk – CBO & Superintendent Support works under the general supervision of the Superintendent and Chief Business Official as part of a small, collaborative District Office team. This position provides fiscal, administrative, and operational support essential to the day-to-day functioning of the District Office and serves as a primary point of contact for staff, families, vendors, and the public. This position requires fingerprint clearance, prior educational employment verification and TB clearance.

REQUIRED QUALIFICATIONS.

- **Education and Experience:**
  - High school diploma or equivalent.
  - Two (2) years of clerical, fiscal, or administrative support experience; school district experience preferred.
  - Knowledge of accounts payable practices and general office procedures.
  - Valid California driver license and evidence of automobile insurance.

- **Qualifications:**
  - Proficiency in word processing, spreadsheet, and database applications, including preparation, formatting, and maintenance of documents and reports.
  - Demonstrated ability to use computer platforms and office productivity tools, such as Google Workspace (Docs, Sheets, Drive, Gmail, Calendar) and/or Microsoft Office (Word, Excel, Outlook).
  - Exhibits a high degree of accuracy, attention to detail, and pride in the quality of work performed, along with personal honesty and integrity.
  - Ability to prepare clear, accurate written correspondence and communicate effectively in spoken English with staff, families, and the public.

- **Ability to:**
  - Ability to learn and use district financial, student information, and records management systems.
  - Strong organizational skills, attention to detail, and ability to manage multiple priorities and deadlines.
  - Effective written and verbal communication skills.
  - Ability to maintain confidentiality, exercise sound judgment, and work independently in a small, collaborative office environment.
  - Ability to learn and utilize County fiscal platforms (i.e. Frontline ERP).
  - Establish and maintain effective working relationships with staff, district personnel, and other agencies and the public.
  - Gather data, compile, organize and write coherent, comprehensive, and timely reports.
  - Meet the mental, emotional and physical demands of the position.
  - Learn, interpret, and successfully apply policies, procedures, rules and regulations.

- **ADA Requirement:**
  - Meet the physical requirements necessary to safely and effectively perform assigned duties, including lifting forty (40) pounds and carry up to 25 feet when needed and in excess of forty (40) pounds with assistance.

EXAMPLES OF DUTIES AND RESPONSIBILITIES:

(Duties listed are representative and not exhaustive.)

Accounts Payable & Fiscal Support

- Serve as the District's sole accounts payable clerk, responsible for end-to-end processing of accounts payable transactions.
- Process and pay District bills, invoices, reimbursements, and warrants in accordance with District procedures, Board approvals, and applicable laws.
- Prepare, review, and enter purchase orders; verify required approvals, documentation, and correct account coding.
- Establish and maintain vendor records, including W-9 forms and related documentation.
- Communicate with vendors regarding invoices, discrepancies, payment status, and compliance requirements.
- Coordinate with the County Office of Education on warrants, deposits, and fiscal reporting.
- Maintain accurate, organized electronic and paper fiscal records in accordance with audit and retention requirements.
- Respond to staff inquiries regarding fiscal procedures, purchasing, and payments.
- Maintain records related to ISA services and associated fiscal documentation.

District Compliance, Permits & Records

- Monitor, track, and post required District permits and compliance records, including but not limited to:
  - Annual drinking water testing records and notifications
  - Wheelchair lift permits and related inspections
- Coordinate required notifications, postings, and renewals in accordance with regulatory timelines.
- Communicate with vendors, agencies, and service providers regarding permits, inspections, and compliance documentation.
- Maintain organized records of permits and compliance materials for audit and regulatory review.

District Office Operations & Customer Service

- Serve as District Office receptionist; greet visitors and respond to phone, email, and in-person inquiries.
- Distribute and coordinate districtwide mail and deliveries.

- Provide professional, courteous customer service to staff, families, vendors, and the public.
- Order office supplies; monitor inventories and service contracts.
- Assist with the processing of facilities use requests and insurance certificates.
- Support records management, filing, and document organization.

Superintendent's Office & Administrative Support

- Provide administrative and operational support to the Office of the Superintendent.
- Assist with preparation, assembly, and distribution of Board agendas and related materials.
- Support District projects, compliance activities, and special initiatives.
- Handle confidential and sensitive information with discretion and professionalism.
- Work collaboratively with District Office staff to support efficient daily operations in a small-district environment.

PAY SCALE - CLASSIFIED:

Range D-E - District Classified Salary Schedule

Health, dental and vision benefits are available based on percentage of time worked (minimum of 30 hours per week).
This position is subject to CalPERS and includes paid sick leave plus holidays and vacation.

Essential Job Functions

(Constantly = over 2/3 time, Frequently = 1/3 – 2/3 time, Occasionally = under 1/3 time, seldom = under 7% time)

Physical

- **Standing/walking:** Frequently, throughout work shift while performing work duties.
- **Sitting:** Frequently, while performing work duties.
- **Lift/Carry:** Frequently, 1-25 pounds; equipment, binders, files, paperwork. For lifting over 40 pounds, assistance is available.
- **Bending/twisting:** Occasionally, at knees/waist/neck throughout work shift.
- **Push/pull:** Occasionally, using both hands and arms exerting a force of 5-20 pounds while assisting administrators, teachers and students, moving manuals/paperwork, opening drawers and doors, etc.
- **Climbing/balancing:** Rarely, using stairs from lower classrooms/offices to upper classrooms.
- **Kneeling/crouching/crawling:** Occasionally, may be required while assisting technical activities or may occur while working on technical equipment.
- **Hands/arms:** Constantly, consistent use of both in reaching/handling/grasping/fingering/gripping while performing a variety of physical and administrative duties. Overhead reaching is required.
- **Sight/hearing/speech:** Constantly, to provide assistance to administrators, students and teachers. Assignment may require hand/eye coordination, depth perception and peripheral vision.

Mental

- Must possess necessary written and oral communication skills to complete assignments. Must be able to read, write, speak and teach English. Must possess interpersonal skills to work harmoniously with a wide variety of students, parents and staff. Must be able to adapt to work pressures that may include frequent interruptions and multiple tasks.
- Must be able to work independently and exercise creative problem-solving ability.
- Must be able to provide supervisory skills to provide guidance and appropriate behavioral corrections to assigned students.

Work Conditions

- **Location:** Work is performed 95% within the school office setting, 5% in an outdoor setting, walking on campus.
- **Hazards:** Trip hazards and slippery surfaces.
- **Equipment used:** General office equipment; copier, computer, 10-key, phones
- **Safety equipment:** None required.

HIRING PROCESS:

Mandatory Information to be submitted:

- Completed and signed district application on EDJOIN
- Three recent letters of recommendation which support your application for the vacant position
- Current resume
- Letter of introduction explaining why you are qualified for this position and including information that will help the screening committee get to "know" you during the paper screening process

➢ **Selection Process:**

- Applications will be reviewed and rated by a screening committee
- Persons selected for an interview will be contacted by phone or email
- Open until filled

Board Approval: 3/12/2026

Twin Hills School District
Apple Blossom, Orchard View, SunRidge, Twin Hills Charter Middle

Design Meetings Spring 2026

1. **Staff Meetings:**
    a. Twin Hills – March 4th 3:00 pm
    b. Orchard View – March 6th 2:00 pm
    c. Apple Blossom – March 11th 3:00 pm

2. **Design Committee**
    a. Meeting One - March 25th 4-5:30 - Kick Off Meeting / The Big Picture
    b. Meeting Two - April - Schematic Concepts
    c. Meeting Three - April - Develop Concepts
    d. Meeting Four - May - Finalize Concepts

3. **Other Forms of Outreach**
    a. Parent Foundations meeting.
        i. THABEF March 26th at 3:00
        ii. Orchard View Foundation March 13th at 11:00 - zoom
    b. Survey to go out mid–March

4. **Board Approval**
    a. May 14th – Recommendation to the Board (might not be action until June).

5. **Construction Documents**
    a. Summer 2026
    b. Submit to DSA
    c. Submit to CDE

6. **Government Approvals**
    a. Winter 2026-2027

7. **Submit to OPSC for Funding**
    a. Spring 2027

8. **Projected release of funds**
    a. 2028 -2030

OPSC - FUNDING TIMELINE 26/27

AGENDA # F-6
Board Meeting Date: 03/12/26

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

Second Interim Report

2025-26

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

Second Interim Report: 2025-26

BACKGROUND INFORMATION:

The 2025-26 2nd Interim Report presents the District's financial and budgetary status as of January 31st, 2026. The report covers the operating activities of the General Fund known as Fund 01 and additional Funds 08 – 40 in organization 53 (Twin Hills Union School District), as well as the financial activity in organization 21 (SunRidge Charter School) Fund 09. Throughout this presentation, you will see the financial activity of both organizations combined.

Additionally, the report covers the District's cash position throughout the year, a multi-year projection of General Fund and Charter Fund's activities, attendance projections District-wide and the required Criterion and Standards (F01CSI) multi-year report. The purpose of the 2nd Interim Budget Report is to certify that the District will be able to meet its financial obligations for the current and two succeeding fiscal years (positive certification). The Sonoma County Office of Education will review the submitted report and either agree with the certification or determine if a different certification is justified.

UPDATES FROM THE LEGISLATOR & GOVERNORS' OFFICE

Legislative Analyst Office (LAO) has released their 2026-27 Budget Fiscal Outlook. The report gives an overview of their latest predictions concerning California's General Fund Revenue and the broader economy. Despite a stagnant labor market throughout the greater USA, earnings of high-income Californians have continued to remain high due to stock market returns driven by AI. Statewide income tax and sales tax revenues are continuing to outpace expectations. In January, the Governor released the 2026-27 Budget projections. Included in the proposal is a substantial increase to AB 602 Special Education funding, a continuation of the Student Support and Professional Development Discretionary Block Grant (SSPDDBG), and an increase to base funding for the Expanded Learning Opportunities Program (ELOP) funding. Staff will wait until the May revision period before updating future year assumptions in the 26-27 Adopted Budget.

2nd INTERIM REVENUE UPDATES

Overall Revenue Condition of the District

The financial condition of the District's operating funds have changed since the adopted budget due to enrollment and Basic Aid Supplement (BAS) assumptions. Property taxes are predicted to increase at a modes rate of 2% in all years. The BAS funding estimate for this year has increased from Adopted Budget based on information released with the 1st Principal Apportionment provided by CDE (California Department of Education). BAS funding is the most volatile source of LCFF received by the District. BAS funding is received based on students that reside outside of the District and attend District schools. This funding is based on the property tax value of the interdistrict student's residential district. If the residential district's status changes from LCFF to Basic Aid, THUSD would experience a loss of funding under the BAS funding formula, making this revenue stream particularly volatile.

Historical declining enrollment seems to be slowing as we see an increase in overall enrollment in the current year from last year. Despite enrollment gains, all charter schools will need assistance from the General Fund to meet the state required 4% reserve for economic uncertainty in the current and succeeding years.

Staff will be working closely with site leadership to create concrete spending reduction plans to reduce deficit spending. Maintaining an adequate reserve is critical in maintaining a strong cash position and to mitigate volatility in funding.

Revenue Changes Since 1st Interim: Combined - THUSD Fund 01 (Apple Blossom) + Fund 03 (Twin Hills Charter Middle) + Fund 09 (Orchard View) + Org 21 Fund 09 (SunRidge)

Revenue Changes Over the 2025-26 Budget Year

	Adopted Budget	1st Interim	2nd Interim	Diff 1st to 2nd
LCFF State Aid	13,567,601	13,466,127	13,726,557	260,430
Federal	177,300	175,344	176,262	918
Other State	1,596,204	1,809,331	1,820,444	11,113
Local	1,784,860	1,830,996	1,918,998	88,002
Total	17,125,965	17,281,798	17,642,261	360,463

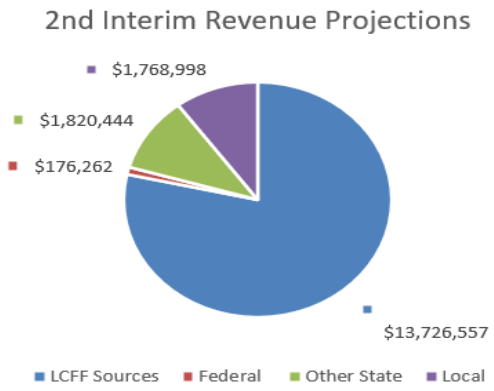
The largest revenue changes from 1st Interim have come from updated property tax assumptions surrounding Basic Aid Supplement (LCFF State Aid) and increased donation assumptions in local revenue sources.

Enrollment:

At the Adopted Budget, enrollment was estimated at 1,054 students district-wide. On the 1st Wednesday in October, also known as CBEDS *(*California Basic Educational Data System) day, all Districts report to the state current enrollment as a measurement for the year. The District's CBEDS enrollment was measured at 1,030 students district-wide. As of January 31st, district-wide enrollment was 1,034 students.

Historical Enrollment/ADA

	2021/22	2022/23	2023/24	2024/25	AB 2025/26	2nd 2025/26
Apple Blossom	317	298	292	306	308	293
Twin Hills CMS	206	198	207	208	255	257
Orchard View	219	212	227	213	222	225
SunRidge	221	230	235	255	269	259
Total	**963**	**938**	**961**	**982**	**1054**	**1034**



Revenue Type	Amount	Revenue Per ADA
LCFF Sources	$ 13,726,557	$ 13,977
Federal	$ 176,262	$ 179
Other State	$ 1,820,444	$ 1,854
Local	$ 1,918,998	$ 1,954
Total	$ 17,642,261	$ 17,964

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 all schools.

ADA:

Schools in California are funded based on how frequently students attend school, known as Average Daily Attendance (ADA). The District school, Apple Blossom, is funded on a three-year rolling average of ADA as reported during Period Two (P-2) Attendance reporting. The District's Charter schools (Twin Hills Charter Middle, Orchard View Charter, and SunRidge Charter) are funded on the final P-2 reported ADA in the current budget year. P-2 estimates project overall funded enrollment district-wide to be 980.06.

2nd INTERIM EXPENDITURE UPDATES

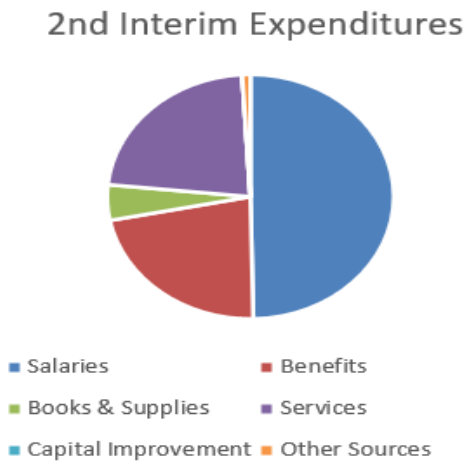
Expenditure Changes Since 1st Interim: Combined - THUSD Fund 01 (Apple Blossom) + Fund 03 (Twin Hills Charter Middle) + Fund 09 (Orchard View) + Org 21 Fund 09 (SunRidge)

The changes in expenditures include adjustments in salaries and benefits due to updated personnel changes from 1st Interim. 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 largest increase in expenditures from 1st Interim to 2nd Interim is from additional special education service costs.

Expenditure Changes Over the 2025-26 Budget Year

	Adopted Budget	1st Interim	2nd Interim	Diff 1st to 2nd
Certificated Salaries	6,395,390	6,636,132	6,654,683	18,551
Classified Salaries	2,676,204	2,643,848	2,707,459	63,611
Benefits	4,155,681	4,162,697	4,180,972	18,275
Books & Supplies	521,500	865,255	883,940	18,685
Services	3,499,062	4,064,995	4,239,997	175,002
Capital Improvement	0	0	-	-
Other Outgo	173,387	173,387	173,387	-
Total	17,421,224	18,546,314	18,840,438	294,124

Expense by Type	Amount by Type	Expense Per ADA
Certifcated Salaries	$ 6,654,683	$ 6,776
Classified Salaries	$ 2,707,459	$ 2,757
Benefits	$ 4,180,972	$ 4,257
Books & Supplies	$ 883,940	$ 900
Services	$ 4,239,997	$ 4,317
Capital Improvement	$ -	$ -
Other Sources	$ 173,387	$ 177
Total	$ 18,840,438	$ 19,184



Transfers and Contributions:

Transfers In includes amounts due from Orchard View and Twin Hills CMS for direct costs and special education excess costs.

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

Some restricted programs receive less funding than is required to administer the program, thus needing a General Fund contribution to cover the shortfall. The contribution to the special education program represents the District's largest contribution a single program at $1,574,893. This contribution reflects both the growing complexity of student special education needs across all sites and the expended programming provided through West Sonoma County Consortium (WSCC) for students with exceptional needs as well as students served in the county wide Special Education Learning Plan Area (SELPA). Staff have been focusing on how to continue to deliver high-quality, student-centered special education services in partnership with the Consortium, SELPA and NPAs 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.

Negotiations Update:

Salary and language negotiations with the THTA bargaining unit for current fiscal year and the 2026-27 have concluded. Due to the timing of the settlement, negotiated increases are not included in 2nd Interim projections. Updates to the budget to reflect the settlement agreement will be included with the 2026-27 Adopted Budget.

Multi-Year Assumptions (MYP):

The multi-year projection was developed using a variety of management approved assumptions including information from but not limited to School Services of California, the Legislative Analyst's Office, the California Department of Finance, the California County Superintendents Educational Services Association and the Sonoma County Office of Education. The District's MYP 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.

The Governor's 2026-27 Budget presentation included an estimated 2.41% COLA for 2026-27, a continuation of one-time funding awarded in 2025-26, and an increase to AB 602 special education state funding. As these assumptions are still working through the legislator, the MYP does not include the 2026-27 Governor's Budget assumptions. Information presented in the Governor's May Revision will be included in the 2026-27 THUSD Adopted Budget and subsequent MYP.

No COLA adjustments were included for certificated or classified staff salaries in any years as the District just recently settled labor negotiations for the 2025-26 and 2026-27 years. In planning for the subsequent years, the District continues to work diligently to maintain and increase enrollment across all schools through program development, family engagement, and strategic outreach. As daily enrollment is the main driver of revenue growth for the District's schools, staff are working closely with sites to continue to provide high-quality education for all students despite the need to examine expenditures in a projected deficit environment.

Reserves and Ending Fund Balance: Combined - THUSD Fund 01 (Apple Blossom) + Fund 03 (Twin Hills Charter Middle) + Fund 09 (Orchard View) + Org 21 Fund 09 (SunRidge)

		2025-26 Combined Total	2026-27 Combined Total	2027-28 Combined Total
Total Revenue		17,642,261	17,351,398	17,776,691
Total Expenditures		18,840,438	17,702,763	18,083,740
Excess (Deficiency)		(1,198,177)	(351,365)	(307,049)
Total Transfers/Other Uses		(10,730)	(22,450)	(22,450)
Net Increase (Decrease)		(1,208,907)	(373,815)	(329,499)
Fund Balance				
Beginning Balance		4,381,297	3,172,390	2,798,575
Audit Adjustment(s)		-	-	-
Net Ending Balance		3,172,390	2,798,575	2,469,076
Components of Ending Balance:				
Revolving Cash (nonspendable)	9711	9,000	9,000	9,000
Stores (nonspendable)	9712	-	-	-
Restricted (Res 2000-9999)	9740	787,192	1,053,195	1,305,432
Committed	9750	-	-	-
Assigned: West County JPAs, SPED, RESIG		88,000	88,000	88,000
Assinged - BP 3100 17% Reserve		1,534,151	914,768	309,793
Reserve for Economic Uncertainties (4%)	9789	754,047	733,613	756,852
Unassigned/Unappropriated Ending Bal	9790	-	0	-
Net Ending Balance		3,172,390	2,798,576	2,469,077
FUND 17 Calculation of Estimated Ending FB per year		$ 352,148	$ 364,148	$ 376,148
General Fund + Fund 17 Combined Reserve Total		**14%**	**12%**	**8%**

In combining both organizations, District is projecting deficit spending (expenditures exceeding revenue) in the current and subsequent years; 2025-26 $(1,058,907), 2026-27 $(373,815) and 2027-28 $(329,499). Throughout all years of the MYP, the District is unable to maintain the Board Assigned reserve of 17%. In 25-26, the combined reserve inclusive of Fund 17 totals 14%, in 26-27 it moves to 12% and in 27-28 the reserve level moves to 8%.

The minimum state required Reserve for Economic Uncertainty is met in all years, with a positive Unassigned/Unappropriated balance in all years. For this reason, staff are recommending a Positive Certification for the 2nd Interim Budget Reporting period.

Cash Flow:
The District's cash flow is a projection of its cash position at any moment in time and will differ from our net-ending balance due to receivables due from state, outflows due to vendors and payroll obligations at closing. The projected cash flow report presented as part of the 2025-26 2nd Interim Budget Report shows all months ending with a positive cash balance, eliminating the need to borrow from other funding sources, and has estimated the June 30, 2026 ending cash balance as $2,559,228.

ADDITIONAL FUNDS OPERATED BY THE DISTRICT

Fund 12 – Child Development: Apple Blossom After School Program
This program continues to provide families with before and after school childcare and is going strong. This fund supports the Expanded Learning Opportunity Program and offers 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.

Ending Assigned fund balance: $51,566

Fund 13 – Cafeteria: Universal Meal Program
Universal Meals began in August of 2022. This program allows students to receive two meals each school day at no cost to 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.

Ending Restricted fund balance: $9,221

Fund 14 – Deferred Maintenance
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. Currently we provide an annual revenue transfer from Fund 01 in the amount of $50,000.

Ending Committed fund balance: $144,503

Fund 17 – Special Reserve for Other than Capital Outlay Projects
This is the fund cash is borrowed from as needed throughout the year and the ending fund balance is considered part of the reserve.

Ending Assigned fund balance: $352,148

Fund 20 – Special Reserve for Postemployment Benefits
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.

Ending Assigned Fund Balance: $458,489

Fund 21 – Building (Bond) Fund
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.

Ending Assigned fund balance: $164,424

Fund 25 – Capital Facilities Fund
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.

Ending Restricted fund balance: $17,158

Fund 40 – Special Reserve for Capital Projects
This fund is used to accumulate resources designated for capital improvements or equipment purchases. The balance will only be used for site or building improvements or equipment purchases exceeding $5,000.

Ending Assigned fund balance: $101,855

Summary

At this time in the fiscal year, the District is in satisfactory financial condition. Staff are cautiously monitoring deficit spending in the current and subsequent years, as the District is not projected to meet the Board-assigned reserve target of 17% in the current or two subsequent fiscal years.

In response, in the coming months, the Board Budget Committee will focus on reviewing expenditures and reserve trends, working collaboratively to identify responsible cost reductions and strategies to stabilize deficit spending and rebuild reserves while protecting the District's long-term fiscal health.

Based on the 2nd 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. Approval of the attached 2nd Interim period budget updates is also requested.

Twin Hills USD

Enrollment and ADA

2025-26 2nd 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							

2/26/2026

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

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						

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)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	252.00	248.00	248.00	248.00	0.00	0.0%

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	4,334,395.11	8,073,978.00	260,430.00	3.3%
2) Federal Revenue		8100-8299	177,300.00	175,344.00	(36,643.98)	176,262.00	918.00	0.5%
3) Other State Revenue		8300-8599	925,418.00	1,066,253.00	389,562.37	1,073,390.00	7,137.00	0.7%
4) Other Local Revenue		8600-8799	947,160.00	1,132,110.00	434,519.14	1,217,510.00	85,400.00	7.5%
5) TOTAL, REVENUES			9,935,230.00	10,187,255.00	5,121,832.64	10,541,140.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,678,957.00	3,882,302.00	2,143,496.48	3,900,853.00	(18,551.00)	-0.5%
2) Classified Salaries		2000-2999	1,640,737.00	1,675,252.00	927,481.29	1,738,663.00	(63,411.00)	-3.8%
3) Employee Benefits		3000-3999	2,470,092.00	2,532,896.00	1,209,663.24	2,551,171.01	(18,275.01)	-0.7%
4) Books and Supplies		4000-4999	221,671.00	421,053.00	184,613.88	439,737.86	(18,684.86)	-4.4%
5) Services and Other Operating Expenditures		5000-5999	2,485,939.00	2,824,441.00	1,673,480.46	2,999,443.01	(175,002.01)	-6.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	162,090.00	162,090.00	49,978.00	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	6,188,713.35	11,791,957.88		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(724,256.00)	(1,310,779.00)	(1,066,880.71)	(1,250,817.88)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,506,270.00	1,506,270.00	461,269.13	1,506,270.00	0.00	0.0%
b) Transfers Out		7600-7629	1,187,000.00	1,187,000.00	462,000.00	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	(730.87)	319,270.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(404,986.00)	(991,509.00)	(1,067,611.58)	(931,547.88)		
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		2,624,480.99		
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		
Prepaid Items		9713	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)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	580,792.00	507,283.00		452,283.47		
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		1,706,066.52		
West County JPA, SPED 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 JPA	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 JPA	0000	9780				*70,000.00*		
BP 3100 17% Reserve	0000	9780				*1,636,066.52*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,954,747.00	1,909,840.00		461,131.00		
Unassigned/Unappropriated Amount		9790	0.00	(1.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,218,713.00	3,984,951.00	2,201,559.00	4,245,381.00	260,430.00	6.5%
Education Protection Account State Aid - Current Year		8012	1,067,139.00	964,205.00	487,544.00	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	7,981.30	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	133.67	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	2,092,322.46	5,240,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	111,115.01	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	(3.21)	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	110,535.88	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	515,826.00	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								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			10,010,852.00	10,189,156.00	5,328,007.11	10,449,586.00	260,430.00	2.6%

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	4,334,395.11	7,938,178.00	260,430.00	3.4%
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	85,777.07	179,240.00	3,000.00	1.7%
4) Other Local Revenue		8600-8799	489,160.00	673,660.00	207,078.74	690,400.00	16,740.00	2.5%
5) TOTAL, REVENUES			8,419,687.00	8,527,648.00	4,627,250.92	8,807,818.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,237,599.00	3,447,084.00	1,910,936.08	3,453,234.00	(6,150.00)	-0.2%
2) Classified Salaries		2000-2999	1,299,756.00	1,294,296.00	723,442.96	1,331,867.00	(37,571.00)	-2.9%
3) Employee Benefits		3000-3999	1,805,819.00	1,862,242.00	1,033,284.67	1,867,210.00	(4,968.00)	-0.3%
4) Books and Supplies		4000-4999	86,664.00	92,682.00	54,152.54	92,082.41	599.59	0.6%
5) Services and Other Operating Expenditures		5000-5999	837,590.00	859,750.00	598,415.84	877,270.00	(17,520.00)	-2.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	150,000.00	150,000.00	50,000.00	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	4,370,232.09	7,771,663.41		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,002,259.00	821,594.00	257,018.83	1,036,154.59		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,506,270.00	1,506,270.00	461,269.13	1,506,270.00	0.00	0.0%
b) Transfers Out		7600-7629	1,187,000.00	1,187,000.00	462,000.00	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	(2,154,893.00)	(99,600.00)	4.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,558,989.00)	(1,736,023.00)	(730.87)	(1,835,623.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(556,730.00)	(914,429.00)	256,287.96	(799,468.41)		
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		2,172,197.52		
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		1,706,066.52		
West County JPA, SPED 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 JPA	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 JPA	0000	9780				*70,000.00*		
BP 3100 17% Reserve	0000	9780				*1,636,066.52*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,954,747.00	1,909,840.00		461,131.00		
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	2,201,559.00	4,245,381.00	260,430.00	6.5%
Education Protection Account State Aid - Current Year		8012	1,067,139.00	964,205.00	487,544.00	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	7,981.30	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	133.67	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	2,092,322.46	5,240,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	111,115.01	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	(3.21)	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	110,535.88	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	515,826.00	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								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%

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	(36,643.98)	176,262.00	918.00	0.5%
3) Other State Revenue		8300-8599	744,443.00	890,013.00	303,785.30	894,150.00	4,137.00	0.5%
4) Other Local Revenue		8600-8799	458,000.00	458,450.00	227,440.40	527,110.00	68,660.00	15.0%
5) TOTAL, REVENUES			1,515,543.00	1,659,607.00	494,581.72	1,733,322.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	441,358.00	435,218.00	232,560.40	447,619.00	(12,401.00)	-2.8%
2) Classified Salaries		2000-2999	340,981.00	380,956.00	204,038.33	406,796.00	(25,840.00)	-6.8%
3) Employee Benefits		3000-3999	664,273.00	670,654.00	176,378.57	683,961.01	(13,307.01)	-2.0%
4) Books and Supplies		4000-4999	135,007.00	328,371.00	130,461.34	347,655.45	(19,284.45)	-5.9%
5) Services and Other Operating Expenditures		5000-5999	1,648,349.00	1,964,691.00	1,075,064.62	2,122,173.01	(157,482.01)	-8.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,090.00	12,090.00	(22.00)	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	1,818,481.26	4,020,294.47		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,726,515.00)	(2,132,373.00)	(1,323,899.54)	(2,286,972.47)		
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	2,154,893.00	99,600.00	4.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,878,259.00	2,055,293.00	0.00	2,154,893.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			151,744.00	(77,080.00)	(1,323,899.54)	(132,079.47)		
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) **- Restricted**			580,792.00	507,282.00		452,283.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	175,000.00
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	90,422.00
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	20,000.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	89,167.00
Total, Restricted Balance		452,283.47

District/Apple Blossom Elementary/Twin Hills CMS

TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT, APPLE BLOSSOM, TWIN HILLS CMS -- FUNDS 01 AND 03 COMBINED: 2025-26 Multi-Year Projection @ 2nd Interim

	Object Codes	Prior Fiscal Year Actuals: 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%			2.41%			3.06%
Funded COLA				1.07%			2.30%			2.41%			3.06%
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	6,426,482	135,800	6,562,282	6,632,925	135,800	6,768,725
Transportation Funding: NEW 15-16		103,909	-	103,909	106,299	-	106,299	108,861	-	108,861	112,192	-	112,192
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	*1,439,430*	-	*1,439,430*	*1,440,000*	-	*1,440,000*	*1,440,000*	-	*1,440,000*
Basic Aid Supplement: Prior year adjustment at P-1 (February)													
Federal Revenues	8100-8299	-	190,956	190,956	-	176,262	176,262	-	176,262	176,262	-	176,262	176,262
Federal Funding: COVID19 (Unearned - record as expensed)			73,008	73,008		-	-		-	-		-	-
Other State Revenues	8300-8599	174,357	47,380	221,737	179,240	43,706	222,946	147,702	43,706	191,408	147,713	43,706	191,419
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	-	499,768	499,768	-	345,304	345,304	-	345,303	345,303
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	-	368,208	368,208	-	386,619	386,619
THCMS Declining Enrollment Protection 22-23 only		-	-	-	-	-	-	-	-	-	-	-	-
Local Revenues	8600-8799	662,262	273,105	935,367	690,400	527,110	1,217,510	481,440	605,000	1,086,440	482,845	605,000	1,087,845
Total Revenue		7,966,525	1,124,963	9,091,488	8,807,818	1,733,322	10,541,140	8,554,485	1,674,280	10,228,765	8,765,675	1,692,690	10,458,365
Expenditures													
Certificated Salaries	1000-1999	3,099,672	379,293	3,478,965	3,453,234	388,233	3,841,467	3,322,760	390,490	3,713,250	3,389,215	398,299	3,787,514
Certificated Salaries One Time Grant Funds		-	85,833	85,833	-	59,386	59,386	-	25,529	25,529	-	25,529	25,529
Additional Adjustments			-	-		-	-		-	-		-	-
Classified Salaries	2000-2999	1,185,150	335,594	1,520,744	1,331,867	380,432	1,712,299	1,358,504	327,091	1,685,595	1,385,674	333,632	1,719,306
Classified Salaries One Time Grant Funds		-	63,364	63,364	-	26,364	26,364	-	8,600	8,600	-	8,600	8,600
Additional Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits -- Statutory	3301-3399;	201,834	63,573	265,407	233,686	47,109	280,795	232,974	43,233	276,207	237,634	44,097	281,731
Employee Benefits One Time Grant Funds		-	42,643	42,643	-	21,857	21,857	-	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	-	368,208	368,208	-	386,619	386,619
Employee Benefits STRS	3101-3199	566,729	51,959	618,688	619,700	74,311	694,011	600,584	74,584	675,168	612,723	76,075	688,798
Employee Benefits PERS	3201-3300	310,038	86,958	396,996	344,873	93,304	438,177	359,589	85,217	444,806	374,225	88,590	462,815
Employee & Retiree Benefits -- Health & Welfare	3400-3499;3700-3799;3900-3998	593,864	80,022	673,886	668,951	87,242	756,193	667,996	88,979	756,975	681,355	90,758	772,113
EE Benefits-H&W One Time Grant Funds		-	2,656	2,656	-	9,462	9,462	-	3,505	3,505	-	3,505	3,505
Additional Adjustments			-	-		-	-		-	-		-	-
Books and Supplies	4000-4999	79,083	86,416	165,499	92,082	222,789	314,871	81,081	78,136	159,217	82,705	79,294	161,999
Books and Supplies One Time Grant Funds		-	120,531	120,531	-	124,867	124,867	-	8,000	8,000	-	8,000	8,000
Services, Other Operating Expenses	5000-5999	839,933	1,446,478	2,286,411	877,270	1,913,014	2,790,284	887,161	1,643,114	2,530,275	907,454	1,675,975	2,583,429
Services One Time Grant Funds		0	213,113	213,113	0	209,159	209,159	0	98,273	98,273	0	98,272	98,272
Restricted Expense Adjustment		-	-	-	-	-	-	13,685	(13,685)	-	48,033	(48,033)	-
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	200,000	-	200,000	200,000	-	200,000
Total Expenditures		7,076,303	3,436,401	10,512,704	7,771,663	4,020,295	11,791,958	7,724,334	3,250,367	10,974,701	7,919,018	3,290,305	11,209,323
Excess (Deficiency)		890,222	(2,311,438)	(1,421,216)	1,036,155	(2,286,973)	(1,250,818)	830,151	(1,576,087)	(745,936)	846,657	(1,597,615)	(750,958)
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	-	(2,154,893)	2,154,893	-	(1,756,391)	1,756,391	-	(1,777,919)	1,777,919	-
Total Transfers/Other Uses		(1,648,418)	1,908,778	260,360	(1,835,623)	2,154,893	319,270	(1,448,841)	1,756,391	307,550	(1,370,369)	1,777,919	407,550
Net Increase (Decrease)		(758,196)	(402,660)	(1,160,856)	(799,468)	(132,080)	(931,548)	(618,690)	180,304	(438,386)	(523,712)	180,304	(343,408)
Fund Balance													
Beginning Balance		3,729,862	987,023	4,716,885	2,971,666	584,363	3,556,029	2,172,198	452,283	2,624,481	1,553,508	632,587	2,186,095
Audit Adjustment(s)		-	-	-	-	-	-	-	-	-	-	-	-
Net Ending Balance		2,971,666	584,363	3,556,029	2,172,198	452,283	2,624,481	1,553,508	632,587	2,186,095	1,029,796	812,891	1,842,687
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	-	452,283	452,283	-	632,587	632,587	-	812,891	812,891
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	-	-	-	-	-	-	-	-	-
Assigned - Fund Bal Site Support/Pensions/Tech/Facilities-Net		347,488	-	347,488		-	-		-	-		-	-
Assigned - BP 3100 17% Reserve					1,636,067		1,636,067	1,050,768		1,050,768	518,408		518,408
Assigned - Lottery Unrestricted		12,589	-	12,589	-	-	-	-	-	-	-	-	-
Assigned - COVID19 Legal / No Expense Reductions		-		-			-			-			-
Reserve for Economic Uncertainties	9789	1,749,647	-	1,749,647	-	-	-	-	-	-	-	-	-
Reserve for Economic Uncertainties (4%)					461,131		461,131	427,740		427,740	436,388		436,388
Unassigned/Unappropriated Ending Bal	9790	0	-	0	0	-	0	0	-	0	0	-	0
Net Ending Balance		2,971,666	584,363	3,556,029	2,172,198	452,283	2,624,481	1,553,508	632,587	2,186,095	1,029,796	812,891	1,842,687
		Reserve Requirement Met			Reserve Requirement Met			Reserve Requirement Met			Reserve Requirement 17% - Not met		
Economic Uncertainties required level per BP 3100 17%		32%			22%			18%			13%		
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 @ 2nd Interim

APPLE B ELEM/DISTRICT		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	2,891,579.26	2,095,003.43	1,586,787.48	1,095,681.90	1,557,560.71	1,260,904.46	3,101,400.90	2,453,819.25	2,161,238.25	1,406,993.25	2,558,330.25	1,930,581.25			
B: RECEIPTS																
Rev Limit Prop Taxes	8020-8079		16,426.05	11,242.89	12,635.55	18,267.90	2,738,359.68	40,979.05			2,000,000.00		402,088.88	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	137,763.00	137,763.00	137,763.00	137,763.00	137,762.00	1,439,430.00		1,439,430.00
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		8,696.00		8,813.00		11,865.00		11,911.00	52,622.00	123,640.00	176,262.00
Other State - see below	8300-8599															
Mandated Block Grant							11,225.00							11,225.00		11,225.00
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	24,964.00	30,107.00	21,995.00	22,320.00	44,800.00	22,320.00	22,320.00	26,525.00	351,212.00	0.00	351,212.00
Lottery, Unrest+Rest & Other								23,921.68			19,000.00			42,921.68	34,598.32	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	-0.01		24,000.65			33,000.00			80,512.61	39,487.39	120,000.00
Interagency Services							90,000.00			45,000.00			45,000.00	180,000.00	0.00	180,000.00
Rent, Util, SR MOU, Misc		2,248.00	2,708.09	6,868.00	8,055.25	22,988.42	26,487.22	-3,191.45	34,000.00	5,000.00	10,000.00	10,000.00	9,468.47	134,632.00	425,000.00	559,632.00
Special Ed		18,978.00	18,978.00	34,160.00	34,160.00	34,160.00	34,160.00	34,160.00	21,849.00	21,849.00	21,849.00	21,849.00	21,848.00	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	397,359.31	3,106,537.90	123,843.93	467,714.00	-75,393.00	2,123,599.00	59,734.00	1,121,075.35	7,906,659.42	856,740.58	8,763,400.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	46,796.63	215,100.05	266,798.64	220,665.87	219,565.87	218,665.87	221,065.87	220,140.00	220,140.00	220,140.00	220,140.00	240,137.20	2,529,356.00		2,529,356.00
Classified Salaries	2000-2999	66,288.86	106,048.87	118,780.54	118,631.08	116,518.24	132,470.98	120,146.92	134,103.00	134,103.00	134,103.00	134,103.00	142,103.50	1,457,401.00		1,457,401.00
Employee Benefits	3000-3999	49,661.08	149,848.02	132,311.34	132,613.85	130,479.32	133,113.61	132,741.37	138,707.00	138,707.00	138,707.00	138,707.00	146,708.40	1,562,305.00	232,389.00	1,794,694.00
Books & Supplies	4000-4999	728.68	44,695.69	23,837.42	14,136.25	51,777.44	5,077.02	13,254.57	14,385.00	17,262.00	20,139.00	25,893.00	6,510.61	237,696.68	50,000.00	287,696.68
Services & Other Operational	5000-5999	15,181.11	74,929.97	177,009.72	265,239.69	162,263.62	832,969.17	68,080.57	252,960.00	168,640.00	309,173.00	168,640.00	265,576.63	2,760,663.48	50,000.00	2,810,663.48
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	680,604.49	1,322,296.65	855,289.30	760,295.00	678,852.00	972,262.00	687,483.00	1,101,036.34	9,384,422.16	339,389.00	9,723,811.16
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		69,260.01	83,863.72						2,271,858.35		
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	-13,411.07	-13,004.82							-1,735,054.63		
TOTAL PRIOR YR		-814,189.47	65,079.51	106,894.19	1,052,311.65	-13,411.07	56,255.19	83,863.72	0.00	0.00	0.00	0.00	0.00	536,803.72		
E: NET INC/DEC	(B-C+D)	-796,575.83	-508,215.95	-491,105.58	461,878.81	-296,656.25	1,840,496.44	-647,581.65	-292,581.00	-754,245.00	1,151,337.00	-627,749.00	20,039.01	-940,959.02		
F: ENDING CASH BALANCE	(A+E)	2,095,003.43	1,586,787.48	1,095,681.90	1,557,560.71	1,260,904.46	3,101,400.90	2,453,819.25	2,161,238.25	1,406,993.25	2,558,330.25	1,930,581.25	1,950,620.26		517,351.58	

Notes: Amount expected in or after July of 2026 for all types of revenue is extimated at over $600k. 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 @ 2nd Interim February 2026

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%	2.41%	3.06%
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	$108,861	$112,192
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	$1,439,430 estimate @ P-1	Prior year rounded	Prior year rounded
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 $40.03 / *prior year ADA	Unr $41.25 / *prior year ADA
Transportation 60% Allowance new 2023-24	$57,968	$59,745.00	$30,525.00	$30,051.00
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 $8,112 + Presch IC $16,000 + SSPDBG $89,908 + Literacy	ELOP $101,137+ Mental Health $24,371 + Prop 28 Art & Music in Schools $44,765 + LRERBG $8,112 + Presch IC $16,000	ELOP $101,137+ Mental Health $24,371 + Prop 28 Art & Music in Schools $44,765 + LRERBG $8,112 + 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 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 estimated increase, SR share of WC Consort costs	Prior year plus $230k+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 - staff changes + 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 PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=19.1%: PERS=27.05%	STRS = 19.1%: PERS = 26.81%	STRS = 19.1%: PERS = 26.40%	STRS = 19.1%: PERS = 26.9%

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

Assumptions Continued	**2024-25**	**2025-26**	**2026-27**	**2027-28**
District/AB 25-26 2nd 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	2	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	$10k R2600 ELOP, $51k R6019 new textbooks, $3k R6762, $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 cost distribution of $300k +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, R7032 Kitchen repairs $5k	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	$200,000 Expense support	$200,000 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	$1,734,893	Prior year - SELPA revenue inc-WC Consort cost reduction + 2% = $1,336,391	Prior year - +2% = $1,357,919
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 $55,000; SSPDBG R6019 $30,000; Ed Effect R6266 $7,000; Prop 28 Art & Music In Schools R6770 $44,765	CA Clean Energy $15,104; ELOP R2600 $106,137; SSPDBG R6019 $30,000; Ed Effect R6266 $7,000; Prop 28 Art & Music In Schools R6770 $59,530	CA Clean Energy $15,104; ELOP R2600 $157,274; SSPDBG R6019 $30,000; Ed Effect R6266 $7,000; Prop 28 Art & Music In Schools R6770 $74,295
Assigned- BP3100 17% Reserve	New 2nd Interim 25-26	This is the amount over 4% available for the district to achieve the reserve goal of 17%	This is the amount over 4% available for the district to achieve the reserve goal of 17%	This is the amount over 4% available for the district to achieve the reserve goal of 17%
Reserve for Economic Uncertainties 4%	New 2nd Interim 25-26	New at 2nd Interim 25-26 shows amount of required state reserve of 4%	Amount of required state reserve of 4%	Amount of required state reserve of 4%
Reserve for Economic Uncertainties (REU) Actual	17% +	Actual Reserve is over 17%	Actual Reserve is 15%	Actual Reserve is 9%
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.

(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 @ 2nd Interim

	Object Codes	Prior Fiscal Year Actuals: 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%			2.41%			3.06%
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	2.41%		LCFF 3 year rolling average used	3.06%
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	3,724,952	135,800	3,860,752	3,847,136	135,800	3,982,936
Transportation Funding		103,909	-	103,909	106,299	-	106,299	108,861	-	108,861	112,192	-	112,192
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	*1,439,430*		*1,439,430*	*1,440,000*		*1,440,000*	*1,440,000*		*1,440,000*
Basic Aid Supplement: Prior year adjustment at P-1 (February)		-		-	-		-	-		-	-		-
Federal Revenues	8100-8299	-	190,956	190,956	-	176,262	176,262	-	176,262	176,262	-	176,262	176,262
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	128,160	23,370	151,530	95,603	23,370	118,973	95,462	23,370	118,832
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		288,427	288,427		194,385	194,385		194,385	194,385
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	667,900	509,732	1,177,632	459,440	605,000	1,064,440	460,845	605,000	1,065,845
Total Revenue		5,772,598	999,358	6,771,956	6,091,150	1,365,980	7,457,130	5,778,856	1,378,825	7,157,681	5,905,635	1,391,025	7,296,660
Expenditures													
Certificated Salaries	1000-1999	1,890,757	379,293	2,270,050	2,115,590	382,833	2,498,423	1,947,653	390,490	2,338,143	1,986,606	398,299	2,384,905
Certificated Salaries One Time Grant Funds			67,956	67,956		30,933	30,933		17,415	17,415		17,415	17,415
Additional Adjustments				-	-	-	-	-	-	-	-	-	-
Classified Salaries	2000-2999	938,406	335,594	1,274,000	1,050,605	380,432	1,431,037	1,071,617	327,091	1,398,708	1,093,049	333,632	1,426,681
Classified Salaries One Time Grant Funds		-	43,083	43,083	-	26,364	26,364	-	8,600	8,600	-	8,600	8,600
Additional Adjustments				-	-	-	-		-	-	-	-	-
Employee Benefits -- Statutory	3301-3399; 3501-3699	139,900	63,573	203,473	162,079	46,940	209,019	159,935	43,233	203,168	163,134	44,097	207,231
Employee Benefits One Time Grant Funds			31,962	31,962		15,846	15,846		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	387,046	73,281	460,327	358,314	74,584	432,898	365,608	76,075	441,683
Employee Benefits PERS	3201-3299	229,137	86,958	316,095	255,448	93,304	348,752	268,615	85,217	353,832	279,674	88,590	368,264
Employee & Retiree Benefits -- Health & Welfare	3400-3499; 3700-3799	395,368	80,022	475,390	435,051	87,234	522,285	427,461	88,979	516,440	436,010	90,758	526,768
EE Benefits-H&W One Time Grant Funds		-	2,125	2,125	-	6,076	6,076	-	2,083	2,083	-	2,083	2,083
Additional Adjustments				-	-	-	-	-	-	-	-	-	-
Books and Supplies	4000-4999	63,555	67,490	131,045	59,613	138,478	198,091	53,946	57,800	111,746	55,025	58,958	113,983
Books and Supplies One Time Grant Funds		-	96,678	96,678	-	89,606	89,606	-	8,000	8,000	-	8,000	8,000
Services, Other Operating Expenses	5000-5999	739,954	1,438,313	2,178,267	745,550	1,905,014	2,650,564	760,460	1,643,114	2,403,574	775,671	1,675,975	2,451,646
Services One Time Grant Funds		-	187,677	187,677	-	160,099	160,099	-	78,135	78,135	-	78,135	78,135
Restricted Expense Adjustment (clear through unrest)				-	-	-	-	13,685	(13,685)	-	48,033	(48,033)	-
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	200,000		200,000	200,000		200,000
Total Expenditures		4,958,514	3,203,795	8,162,309	5,360,982	3,675,829	9,036,811	5,261,686	3,069,314	8,331,000	5,402,810	3,103,042	8,505,852
Excess (Deficiency)		814,084	(2,204,437)	(1,390,353)	730,168	(2,309,849)	(1,579,681)	517,170	(1,690,489)	(1,173,319)	502,825	(1,712,017)	(1,209,192)
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	(2,054,893)	2,154,893	100,000	(1,656,391)	1,756,391	100,000	(1,677,919)	1,777,919	100,000
Total Transfers/Other Uses		(1,596,328)	1,908,778	312,450	(1,535,623)	2,154,893	619,270	(1,148,841)	1,756,391	607,550	(1,070,369)	1,777,919	707,550
Net Increase (Decrease)		(782,244)	(295,659)	(1,077,903)	(805,455)	(154,956)	(960,411)	(631,671)	65,902	(565,769)	(567,544)	65,902	(501,642)
Fund Balance													
Beginning Balance		3,524,795	602,484	4,127,279	2,742,551	306,825	3,049,376	1,937,096	151,869	2,088,965	1,305,425	217,771	1,523,196
Audit Adjustment(s)				-			-			-			-
Net Ending Balance		2,742,551	306,825	3,049,376	1,937,096	151,869	2,088,965	1,305,425	217,771	1,523,196	737,881	283,673	1,021,554
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		151,869	151,869		217,771	217,771		283,673	283,673
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			-			-			-
Assigned - Amount required for OV to meet BP3100		391,635		391,635			-			-			-
Assigned - Amount required for SR to meet BP3100		395,307		395,307			-			-			-
Assigned - Fund Bal Support/Pensions/Tech/Facilities		347,488		347,488	-		-	-		-	-		-
Assigned - BP 3100 17% Reserve				-	1,506,439		1,506,439	903,465		903,465	329,415		329,415
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			-			-			-
Reserve for Economic Uncertainties (4%)	9789			-	355,657		355,657	326,960		326,960	333,466		333,466
Unassigned/Unappropriated Ending Bal	9790	0		0	0		0	0		0	0		0
Net Ending Balance		2,742,551	306,825	3,049,376	1,937,096	151,869	2,088,965	1,305,425	217,771	1,523,196	737,881	283,673	1,021,554
Reserve percentage is based on Reserve of Economic Uncertainties+Unassigned/Unappropriated Ending Bal divided by Total Expenditures and Transfers Out.						21%			15%			9%	

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Twin Hills Union Elementary (70961) - District/Apple Blossom Elementary 2nd Interim 25-26	2/2/2026			
	2024-25	**2025-26**	**2026-27**	**2027-28**
General Assumptions				
COLA & Augmentation	1.07%	2.30%	2.41%	3.06%
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	$2,925,855	$3,035,613
Grade Span Adjustment	194,832	200,031	195,556	209,233
Adjusted Base Grant	$3,101,485	$3,180,272	$3,121,411	$3,244,846
Supplemental Grant	170,644	168,746	148,642	141,475
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	$3,272,129	$3,349,018	$3,270,053	$3,386,321
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-on: Home-to-School Transportation	103,909	106,299	108,861	112,192
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	193,086	199,002
Total Allowance and Add-On Amounts	$466,771	$556,642	$563,760	$573,007
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$3,738,900**	**$3,905,660**	**$3,833,813**	**$3,959,328**
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 3,738,900**	**$ 3,905,660**	**$ 3,833,813**	**$ 3,959,328**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 12,964	$ 13,512	$ 13,837	$ 14,191
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	3,738,900	3,905,660	3,833,813	3,959,328
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	$ 459,969	$ 495,620
Net State Aid *(excludes Additional State Aid)*	$ 1,779,147	$ 1,896,312	$ 1,861,415	$ 1,912,402
Additional State Aid	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 3,738,900**	**$ 3,905,660**	**$ 3,833,813**	**$ 3,959,328**
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	$ 1,779,147	$ 1,896,312	$ 1,861,415	$ 1,912,402
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 370,427	$ 482,588	$ 459,969	$ 495,620
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	$ 3,833,813	$ 3,959,328
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	$ 3,833,813	$ 3,959,328

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Twin Hills Union Elementary (70961) - District/Apple Blossom Elementary 2nd Interim 25-26	2/2/2026			
	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	$ 3,576,310	$ 3,705,661
Supplemental and Concentration Grant funding in the LCAP year	$ 170,644	$ 168,746	$ 148,642	$ 141,475
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	$ 12,147.15	$ 12,471.02
Grades 4-6	$ 10,736.94	$ 10,963.41	$ 11,169.72	$ 11,467.08
Grades 7-8	$ 11,054.50	$ 11,287.75	$ 11,499.72	$ 11,806.25
Grades 9-12	$ 13,145.55	$ 13,422.30	$ 13,674.58	$ 14,038.51
Base Grants				
Grades TK-3	$ 10,025	$ 10,256	$ 10,503	$ 10,824
Grades 4-6	$ 10,177	$ 10,411	$ 10,662	$ 10,988
Grades 7-8	$ 10,478	$ 10,719	$ 10,977	$ 11,313
Grades 9-12	$ 12,144	$ 12,423	$ 12,722	$ 13,111
Grade Span Adjustment				
Grades TK-3	$ 1,043	$ 1,067	$ 1,092	$ 1,126
Grades 9-12	$ 316	$ 323	$ 331	$ 341
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	$ 11,068	$ 11,323	$ 11,595	$ 11,950
Grades 4-6	$ 10,177	$ 10,411	$ 10,662	$ 10,988
Grades 7-8	$ 10,478	$ 10,719	$ 10,977	$ 11,313
Grades 9-12	$ 12,460	$ 12,746	$ 13,053	$ 13,452
Prorated Base Grants				
Grades TK-3	$ 10,025	$ 10,256	$ 10,503	$ 10,824
Grades 4-6	$ 10,177	$ 10,411	$ 10,662	$ 10,988
Grades 7-8	$ 10,478	$ 10,719	$ 10,977	$ 11,313
Grades 9-12	$ 12,144	$ 12,423	$ 12,722	$ 13,111
Prorated Grade Span Adjustment				
Grades TK-3	$ 1,043	$ 1,067	$ 1,092	$ 1,126
Grades 9-12	$ 316	$ 323	$ 331	$ 341
Supplemental Grant	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 2,214	$ 2,265	$ 2,319	$ 2,390
Grades 4-6	$ 2,035	$ 2,082	$ 2,132	$ 2,198
Grades 7-8	$ 2,096	$ 2,144	$ 2,195	$ 2,263
Grades 9-12	$ 2,492	$ 2,549	$ 2,611	$ 2,690
Actual - 1.00 ADA, Local UPP as follows:	*27.51%*	*26.53%*	*23.81%*	*21.80%*
Grades TK-3	$ 609	$ 601	$ 552	$ 521
Grades 4-6	$ 560	$ 552	$ 508	$ 479
Grades 7-8	$ 576	$ 569	$ 523	$ 493
Grades 9-12	$ 686	$ 676	$ 622	$ 587
Concentration Grant (>55% population)	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 7,194	$ 7,360	$ 7,537	$ 7,768
Grades 4-6	$ 6,615	$ 6,767	$ 6,930	$ 7,142
Grades 7-8	$ 6,811	$ 6,967	$ 7,135	$ 7,353
Grades 9-12	$ 8,099	$ 8,285	$ 8,484	$ 8,744

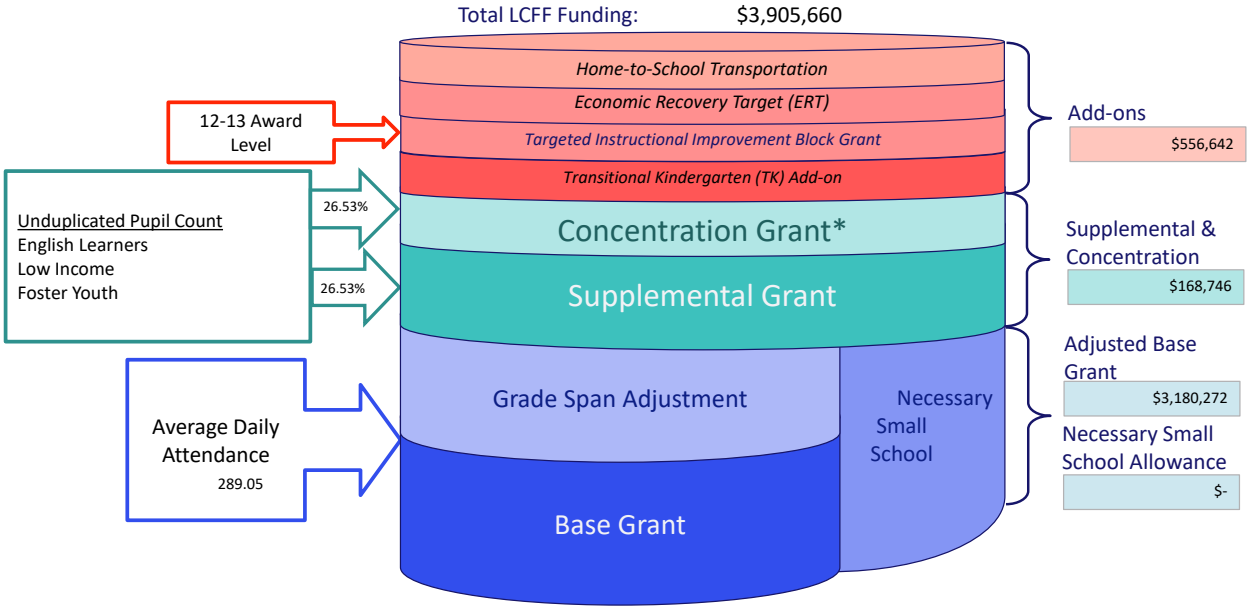
Twin Hills Union Elementary (70961) - District/Apple Blossom Elementary 2nd Int	v.26.2					PY1	v.26.2					2/2/2026	CY
LOCAL CONTROL FUNDING FORMULA						**2024-25**							**2025-26**
LCFF ENTITLEMENT CALCULATION													
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				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 2nd Int	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		2.41%	0.00%	23.81%	23.81%			3.06%	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	$ 10,503	$ 1,092	$ 552	$ -	$ 2,175,313	185.82	$ 10,824	$ 1,126	$ 521	$ -	$ 2,317,365
Grades 4-6	96.98	10,662		508	-	1,083,240	92.19	10,988		479	-	1,057,150
Grades 7-8	1.00	10,977		523	-	11,500	1.00	11,313		493	-	11,806
Grades 9-12	-	12,722	331	622	-	-	-	13,111	341	587	-	-
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 2,925,855	$ 195,556	$ 148,642	$ -	$ 3,270,053		$ 3,035,613	$ 209,233	$ 141,475	$ -	$ 3,386,321
NSS Allowance		-				-		-				-
TOTAL BASE	277.06	$ 2,925,855	$ 195,556	$ 148,642	$ -	$ 3,270,053	279.01	$ 3,035,613	$ 209,233	$ 141,475	$ -	$ 3,386,321
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ -						$ -
Home-to-School Transportation (COLA added commencing 2023-24)						108,861						112,192
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	34.00	TK Add-on rate	$ 5,679.00		193,086	TK ADA	34.00	TK Add-on rate	$ 5,853.00		199,002
ECONOMIC RECOVERY TARGET PAYMENT						**261,813**						**261,813**
LCFF Entitlement Before Adjustments						$ 3,833,813						$ 3,959,328
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 3,833,813**						**$ 3,959,328**
Local Revenue (including RDA)						(1,512,429)						(1,551,306)
Gross State Aid						**$ 2,321,384**						**$ 2,408,022**
Education Protection Account Entitlement						(459,969)						(495,620)
Net State Aid						**$ 1,861,415**						**$ 1,912,402**
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						(459,969)						(495,620)
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						**$ 1,861,415**						**$ 1,912,402**
ADDITIONAL STATE AID						**$ -**						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 1,861,415**						**$ 1,912,402**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Su						**$ 3,833,813**						**$ 3,959,328**
Change Over Prior Year			-1.84%	(71,847)					3.27%	125,515		
LCFF Entitlement Per ADA (excluding Categorical MSA)						13,837						14,191
Per-ADA Change Over Prior Year			2.41%	325					2.56%	354		
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			-1.84%	(34,897)		$ 1,861,415			2.74%	50,987		$ 1,912,402
Education Protection Account						459,969						495,620
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)			-1.26%	(49,228)		**$ 3,833,813**			2.34%	89,864		**$ 3,959,328**

Twin Hills Union Elementary (70961) - District/Apple Blossom Elementary 2nd 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 UNION SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL
2025-26 CASH FLOW ESTIMATES @ 2nd 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	348,685.73	412,822.07	526,568.58	353,658.63	582,623.63	588,544.63	576,037.63			
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 Rec	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	18,258.00	13,120.00	13,120.00	24,373.00	14,405.00	14,405.00	14,405.00	211,341.00		211,341.00
Lottery, Unrest+Rest								16,053.75			16,050.00			32,103.75	35,352.25	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			4,585.14			5,000.00			16,996.87	5,003.13	22,000.00
Donations, THABEF, Facility Use						1,338.95		8,500.00	8,039.05					17,878.00		17,878.00
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	159,915.95	275,923.00	337,715.89	199,272.05	484,851.00	249,327.00	228,277.00	410,841.00	3,011,323.62	272,686.38	3,284,010.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	13,030.00	117,570.13	118,470.58	120,670.58	120,970.58	121,136.48	122,989.33	125,332.00	125,332.00	125,332.00	125,332.00	135,331.30	1,371,497.00		1,371,497.00
Classified Salaries	2000-2999	8,149.86	21,113.68	23,923.06	23,566.57	24,365.23	23,566.57	23,910.83	26,533.00	26,533.00	26,533.00	26,533.00	26,534.20	281,262.00		281,262.00
Employee Benefits	3000-3999	9,029.96	64,185.00	53,237.24	54,680.62	56,123.94	54,663.38	56,974.51	57,459.00	57,459.00	57,459.00	57,459.00	59,459.35	638,190.01	118,287.00	756,477.01
Books& Supplies	4000-4999	737.40	2,494.29	5,399.39	6,197.54	12,036.05	1,905.38	2,336.76	15,204.00	18,245.00	15,204.00	18,245.00	24,036.37	122,041.18	30,000.00	152,041.18
Services & Other Operational	5000-5999	4,522.54	9,020.17	23,793.79	10,966.06	5,671.86	6,552.85	17,279.34	22,654.00	28,317.00	18,878.00	13,215.00	7,908.92	168,779.53	20,000.00	188,779.53
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	344,167.66	207,824.66	223,490.77	372,182.00	255,886.00	243,406.00	240,784.00	378,270.14	2,956,769.72	298,377.00	3,255,146.72
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	0.69	-3,962.00	-478.61						379,672.97		
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	0.69	-3,962.00	-478.61	0.00	0.00	0.00	0.00	0.00	-114,613.73		
E: NET INC/DEC	(B-C+D)	124,172.83	-111,062.27	81,142.94	-229,985.04	-184,251.02	64,136.34	113,746.51	-172,909.95	228,965.00	5,921.00	-12,507.00	32,570.86	-60,059.83		
F: ENDING CASH BAL	(A+E)	792,841.12	681,778.85	762,921.79	532,936.75	348,685.73	412,822.07	526,568.58	353,658.63	582,623.63	588,544.63	576,037.63	608,608.49		-25,690.62	

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 @ 2nd Interim February 2026

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%	2.41%	3.06%
Unduplicated Count # /LCFF Rolling % for Sup Grant	48 / 26.21%	61 / 24.92%	61 / 23.91%	61 / 24.21%
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 $21.01 *prior year ADA	Unr $21.65 *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	$211,341 = ELOP, Mental Health, LRERBG, Prop 28 Art & Music In Schools plus new one time Student Services and PD 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 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	Rotary and THABEF grants/support	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 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	$3,386 Counselor R6546/R7435	$1,422 Counselor R6546	Same as prior year
Additional Adjustments			To be determined	To be determined

Twin Hills CMS - 2025-26 2nd 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	$35,231: 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 minus carryover and one time $10k+, plus $2,500 for utilities + 2%; Restricted is zero.	Unrestricted prior year plus $2,500 for utilities + 2%; Restricted is zero.
One Time Grant Funds	$25,436	Estimated expenses $12k ELOP R2600, $10k R6266 Prof Dev, $13k 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 $120,000; SS&PDBG Res6019 $60,422; Art Music BG Res6762 $20,000; Prop 28 AMIS Res6770 $44,402	CA Clean Energy $55,590; ELOP Res2600 $205,000; SS&PDBG Res6019 $60,422; Art Music BG Res6762 $20,000; Prop 28 AMIS Res6770 $73,804	CA Clean Energy $55,590; ELOP Res2600 $290,000; SS&PDBG Res6019 $60,422; Art Music BG Res6762 $20,000; Prop 28 AMIS Res6770 $103,206
Assigned- BP3100 17% Reserve	New 2nd Interim 25-26	This is the amount over 4% available in this fund to achieve reserve goal of 17%	This is the amount over 4% available in this fund to achieve reserve goal of 17%	This is the amount over 4% available in this fund to achieve reserve goal of 17%
Reserve for Economic Uncertainties 4%	New 2nd Interim 25-26	New at 2nd Interim 25-26 shows amount of required state reserve of 4%	Amount of required state reserve of 4%	Amount of required state reserve of 4%
Reserve for Economic Uncertainties (REU) / Actual		Actual reserve is 9%	Actual reserve is 10%	Actual reserve is 11%
Unassigned/Unappropriated		Balance after Assignments and REU=0	Balance after Assignments and REU=0	Balance after Assignments and REU=0
2024-25: Please see actual dollar amounts shown on MYP.				

(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 @ 2nd Interim

	Object Codes	Prior Fiscal Year Actuals: 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%			2.41%			3.06%
Funded COLA				1.07%			2.30%			2.41%			3.06%
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	2,701,530		2,701,530	2,785,789		2,785,789
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	52,099	20,336	72,435	52,251	20,336	72,587
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		211,341	211,341		150,919	150,919		150,919	150,919
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	-	124,200	124,200	-	130,410	130,410
Local Revenues	8600-8799	40,752	11,423	52,175	22,500	17,378	39,878	22,000		22,000	22,000		22,000
Total Revenue		2,193,927	125,605	2,319,532	2,716,668	367,342	3,084,010	2,775,629	295,455	3,071,084	2,860,040	301,665	3,161,705
Expenditures													
Certificated Salaries	1000-1999	1,208,915		1,208,915	1,337,644	5,400	1,343,044	1,375,107		1,375,107	1,402,609		1,402,609
Certificated Salaries One Time Grant Funds			17,877	17,877		28,453	28,453		8,114	8,114		8,114	8,114
Additional Adjustments				-	-		-	-		-	-		-
Classified Salaries	2000-2999	246,744		246,744	281,262		281,262	286,887	-	286,887	292,625	-	292,625
Classified Salaries One Time Grant Funds		-	20,281	20,281			-	-		-	-		-
Additional Adjustments				-	-		-	-		-	-		-
Employee Benefits -- Statutory	3301-3399; 3501-3699	61,934		61,934	71,607	169	71,776	73,039		73,039	74,500		74,500
Employee Benefits One Time Grant Funds			10,681	10,681		6,011	6,011		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		124,200	124,200		130,410	130,410
Employee Benefits STRS	3101-3199	205,292		205,292	232,654	1,030	233,684	242,270		242,270	247,115		247,115
Employee Benefits PERS	3201-3299	80,901		80,901	89,425		89,425	90,974		90,974	94,551		94,551
Employee & Retiree Benefits -- Health & Welfare	3400-3499; 3700-3799	198,496		198,496	233,900	8	233,908	240,535		240,535	245,345		245,345
EE Benefits-H&W One Time Grant Funds		-	531	531	-	3,386	3,386	-	1,422	1,422	-	1,422	1,422
Additional Adjustments				-	-		-	-		-	-		-
Books and Supplies	4000-4999	15,528	18,926	34,454	32,469	84,311	116,780	27,135	20,336	47,471	27,680	20,336	48,016
Books and Supplies One Time Grant Funds			23,853	23,853		35,261	35,261			-			-
Services, Other Operating Expenses	5000-5999	99,979	8,165	108,144	131,720	8,000	139,720	126,701		126,701	131,783		131,783
Services One Time Grant Funds			25,436	25,436		49,060	49,060		20,138	20,138		20,138	20,138
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	2,410,681	344,466	2,755,147	2,462,648	181,053	2,643,701	2,516,208	187,263	2,703,472
Excess (Deficiency)		76,138	(107,001)	(30,863)	305,987	22,876	328,863	312,981	114,402	427,383	343,832	114,402	458,234
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)	5,987	22,876	28,863	12,981	114,402	127,383	43,832	114,402	158,234
Fund Balance													
Beginning Balance		205,067	384,539	589,606	229,115	277,538	506,653	235,102	300,414	535,516	248,083	414,816	662,899
Audit Adjustment(s)				-			-			-			-
Net Ending Balance		229,115	277,538	506,653	235,102	300,414	535,516	248,083	414,816	662,899	291,915	529,218	821,133
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711			-			-			-			-
Stores (nonspendable)	9712			-			-			-			-
Restricted (Res 2000-9999)	9740		277,538	277,538		300,414	300,414		414,816	414,816		529,218	529,218
Lottery Res 1100 Unrestricted	9740	5,864	-	5,864		-	-		-	-		-	-
Committed	9750			-			-			-			-
Assigned: See Fund 01 for Assignment to meet 17%		(158,826)		(158,826)			-			-			-
Assigned - BP 3100 17% Reserve					129,628		129,628	147,303		147,303	188,993		188,993
Assigned - Lottery Res 1100 Unrestricted		-		-	-		-	-		-	-		-
Reserve for Economic Uncertainties 24-25	9789	382,077		382,077			-			-			-
Reserve for Economic Uncertainties (4%)	9789			-	105,474		105,474	100,780		100,780	102,922		102,922
Unassigned/Unappropriated Ending Balance		0		0	0		0	0		0	0		0
Net Ending Balance		229,115	277,538	506,653	235,102	300,414	535,516	248,083	414,816	662,899	291,915	529,218	821,133
Reserve percentage is based on Reserve of Economic Uncertainties+Assigned Fund01 to meet 17% divided by Total Expenditures.						9%			10%			11%	

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Twin Hills Charter Middle (6052302) - Twin Hills CMS 2nd Interim 25-26	2/2/2026			
	2024-25	**2025-26**	**2026-27**	**2027-28**
General Assumptions				
COLA & Augmentation	1.07%	2.30%	2.41%	3.06%
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	$2,578,239	$2,657,131
Grade Span Adjustment	-	-	-	-
Adjusted Base Grant	$2,004,327	$2,517,611	$2,578,239	$2,657,131
Supplemental Grant	105,067	125,477	123,291	128,658
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	$2,109,394	$2,643,088	$2,701,530	$2,785,789
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**	**$2,701,530**	**$2,785,789**
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 2,109,394**	**$ 2,643,088**	**$ 2,701,530**	**$ 2,785,789**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 10,930	$ 11,152	$ 11,399	$ 11,754
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	2,109,394	2,643,088	2,701,530	2,785,789
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	$ 481,478	$ 511,823
Net State Aid *(excludes Additional State Aid)*	$ 729,575	$ 909,639	$ 926,305	$ 956,241
Additional State Aid	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 2,109,394**	**$ 2,643,088**	**$ 2,701,530**	**$ 2,785,789**
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	$ 729,575	$ 909,639	$ 926,305	$ 956,241
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 316,280	$ 481,617	$ 481,478	$ 511,823
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	$ 2,701,530	$ 2,785,789
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	$ 2,701,530	$ 2,785,789
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 2,004,327	$ 2,517,611	$ 2,578,239	$ 2,657,131
Supplemental and Concentration Grant funding in the LCAP year	$ 105,067	$ 125,477	$ 123,291	$ 128,658
Projected Additional 15% Concentration Grant funding in the LCAP year	$ -	$ -	$ -	$ -
Percentage to Increase or Improve Services	5.24%	4.98%	4.78%	4.84%

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Twin Hills Charter Middle (6052302) - Twin Hills CMS 2nd Interim 25-26			2/2/2026		
	2024-25	2025-26	2026-27	2027-28
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	$ 11,648.18	$ 11,887.34	$ 12,149.47	$ 12,528.62
Grades 4-6	$ 10,710.48	$ 10,929.88	$ 11,171.86	$ 11,520.04
Grades 7-8	$ 11,027.26	$ 11,253.23	$ 11,501.92	$ 11,860.78
Grades 9-12	$ 13,113.15	$ 13,381.26	$ 13,677.19	$ 14,103.35
Base Grants				
Grades TK-3	$ 10,025	$ 10,256	$ 10,503	$ 10,824
Grades 4-6	$ 10,177	$ 10,411	$ 10,662	$ 10,988
Grades 7-8	$ 10,478	$ 10,719	$ 10,977	$ 11,313
Grades 9-12	$ 12,144	$ 12,423	$ 12,722	$ 13,111
Grade Span Adjustment				
Grades TK-3	$ 1,043	$ 1,067	$ 1,092	$ 1,126
Grades 9-12	$ 316	$ 323	$ 331	$ 341
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	$ 11,068	$ 11,323	$ 11,595	$ 11,950
Grades 4-6	$ 10,177	$ 10,411	$ 10,662	$ 10,988
Grades 7-8	$ 10,478	$ 10,719	$ 10,977	$ 11,313
Grades 9-12	$ 12,460	$ 12,746	$ 13,053	$ 13,452
Prorated Base Grants				
Grades TK-3	$ 10,025	$ 10,256	$ 10,503	$ 10,824
Grades 4-6	$ 10,177	$ 10,411	$ 10,662	$ 10,988
Grades 7-8	$ 10,478	$ 10,719	$ 10,977	$ 11,313
Grades 9-12	$ 12,144	$ 12,423	$ 12,722	$ 13,111
Prorated Grade Span Adjustment				
Grades TK-3	$ 1,043	$ 1,067	$ 1,092	$ 1,126
Grades 9-12	$ 316	$ 323	$ 331	$ 341
Supplemental Grant	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 2,214	$ 2,265	$ 2,319	$ 2,390
Grades 4-6	$ 2,035	$ 2,082	$ 2,132	$ 2,198
Grades 7-8	$ 2,096	$ 2,144	$ 2,195	$ 2,263
Grades 9-12	$ 2,492	$ 2,549	$ 2,611	$ 2,690
Actual - 1.00 ADA, Local UPP as follows:	*26.21%*	*24.92%*	*23.91%*	*24.21%*
Grades TK-3	$ 580	$ 564	$ 554	$ 579
Grades 4-6	$ 533	$ 519	$ 510	$ 532
Grades 7-8	$ 549	$ 534	$ 525	$ 548
Grades 9-12	$ 653	$ 635	$ 624	$ 651
Concentration Grant (>55% population)	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 7,194	$ 7,360	$ 7,537	$ 7,768
Grades 4-6	$ 6,615	$ 6,767	$ 6,930	$ 7,142
Grades 7-8	$ 6,811	$ 6,967	$ 7,135	$ 7,353
Grades 9-12	$ 8,099	$ 8,285	$ 8,484	$ 8,744

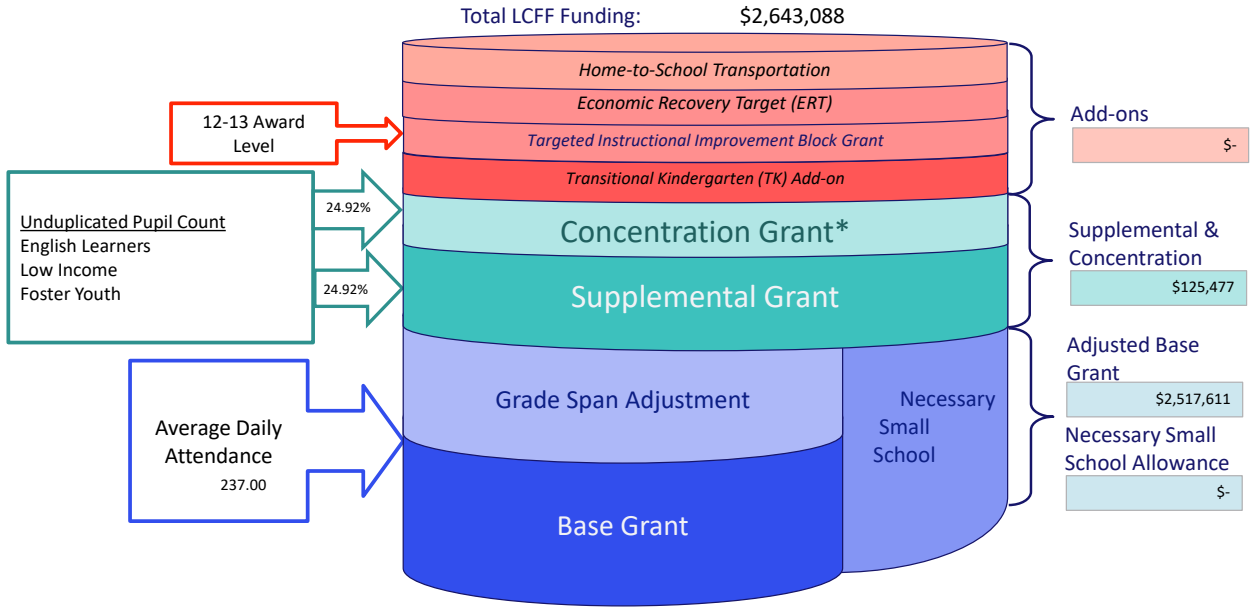
Twin Hills Charter Middle (6052302) - Twin Hills CMS 2nd Interim 25-26	v.26.2					PY1	v.26.2					2/2/2026	CY
LOCAL CONTROL FUNDING FORMULA						**2024-25**							**2025-26**
LCFF ENTITLEMENT CALCULATION													
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	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 Suppler						**$ 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 2nd 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		2.41%	0.00%	23.91%	23.91%			3.06%	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	-	$ 10,503	$ 1,092	$ 554	$ -	$ -	-	$ 10,824	$ 1,126	$ 579	$ -	$ -
Grades 4-6	74.00	10,662		510	-	826,717	74.00	10,988		532	-	852,483
Grades 7-8	163.00	10,977		525	-	1,874,813	163.00	11,313		548	-	1,933,306
Grades 9-12	-	12,722	331	624	-	-	-	13,111	341	651	-	-
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 2,578,239	$ -	$ 123,291	$ -	$ 2,701,530		$ 2,657,131	$ -	$ 128,658	$ -	$ 2,785,789
NSS Allowance		-				-		-				-
TOTAL BASE	237.00	$ 2,578,239	$ -	$ 123,291	$ -	$ 2,701,530	237.00	$ 2,657,131	$ -	$ 128,658	$ -	$ 2,785,789
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	$ 5,679.00		-	TK ADA	-	TK Add-on rate	$ 5,853.00		-
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF Entitlement Before Adjustments						$ 2,701,530						$ 2,785,789
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 2,701,530**						**$ 2,785,789**
Local Revenue (including RDA)						(1,293,747)						(1,317,725)
Gross State Aid						**$ 1,407,783**						**$ 1,468,064**
Education Protection Account Entitlement						(481,478)						(511,823)
Net State Aid						**$ 926,305**						**$ 956,241**
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						(481,478)						(511,823)
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						2,701,530						2,785,789
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						**$ 926,305**						**$ 956,241**
ADDITIONAL STATE AID						**$ -**						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 926,305**						**$ 956,241**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Suppler						**$ 2,701,530**						**$ 2,785,789**
Change Over Prior Year		2.21%	58,442					3.12%	84,259			
LCFF Entitlement Per ADA (excluding Categorical MSA)						11,399						11,754
Per-ADA Change Over Prior Year		2.21%	247					3.11%	355			
Basic Aid Status (school districts only)						-						-
LCFF SOURCES INCLUDING EXCESS TAXES												
			Increase			2026-27			Increase			2027-28
State Aid		1.83%	16,666			$ 926,305		3.23%	29,936			$ 956,241
Education Protection Account						481,478						511,823
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)		2.22%	58,581			**$ 2,701,530**		2.00%	53,914			**$ 2,785,789**

Twin Hills Charter Middle (6052302) - Twin Hills CMS 2nd 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	1,367,195.00	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	103,959.10	333,549.00	1,021.00	0.3%
4) Other Local Revenue		8600-8799	16,000.00	16,000.00	8,172.20	16,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,934,720.00	3,013,570.00	1,479,326.30	3,014,591.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,468,067.00	1,480,574.00	800,131.94	1,480,719.00	(145.00)	0.0%
2) Classified Salaries		2000-2999	254,915.00	258,820.00	133,689.56	258,820.00	0.00	0.0%
3) Employee Benefits		3000-3999	770,413.00	776,389.00	350,404.17	776,566.00	(177.00)	0.0%
4) Books and Supplies		4000-4999	56,036.00	140,221.00	50,430.85	140,574.25	(353.25)	-0.3%
5) Services and Other Operating Expenditures		5000-5999	58,235.00	80,756.00	58,264.31	81,101.75	(345.75)	-0.4%
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	(10.00)	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	1,392,910.83	2,743,478.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			321,357.00	271,113.00	86,415.47	271,113.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	300,000.00	300,000.00	100,000.00	300,000.00	0.00	0.0%
b) Transfers Out		7600-7629	630,000.00	630,000.00	140,000.00	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)	(40,000.00)	(330,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,643.00)	(58,887.00)	46,415.47	(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								
Other Assignments		9780	90,581.00	64,361.00		64,360.53		

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)
BP3100: 17% Reserve	0000	9780		*442,188.00*				
SEE F01: Assignment to Meet 17% Reserve	0000	9780		*(377,827.00)*				
BP3100: 17% Reserve	0000	9780	*430,514.00*					
BP3100: Transfer out	0000	9780	*96,370.00*					
SEE F01: Assignment to Meet 17% Reserve	0000	9780	*(436,303.00)*					
BP3100: 17% Reserve	0000	9780				*64,360.53*		
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	537,968.00	968,056.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	474,026.00	545,512.00	289,089.00	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	446,063.00	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	1,367,195.00	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								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%

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 @ 2nd 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	156,399.80	263,566.77	339,090.95	153,439.95	333,886.96	399,841.96	354,135.97			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF + PY Recomputation	8011+8019	47,290.00	47,290.00	85,121.00	85,121.00	81,565.00	81,565.00	81,565.00	91,708.00	91,708.00	91,708.00	91,708.00	91,707.00	968,056.00	0.00	968,056.00
Education Protection Account	8012			144,545.00			144,544.00			128,211.00			128,212.00	545,512.00		545,512.00
In Lieu Property Tax + PY Rec	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						8,188.00							8,188.00		8,188.00
New Block Grants	85xx	2,501.00	2,501.00	4,501.00	54,528.00	4,501.00	8,877.00	4,501.00	5,403.00	21,176.00	4,501.00	4,501.00	4,503.00	121,994.00		121,994.00
Lottery, Unrest+Rest	8560							17,563.76			14,000.00			31,563.76	30,452.24	62,016.00
STRS on Behalf of State	8590													0.00	141,351.00	141,351.00
Other Local	8660-8799				5,457.35			2,714.85			3,500.00			11,672.20	4,327.80	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	172,488.00	329,596.00	292,766.61	183,533.00	416,065.00	301,194.00	183,694.00	411,907.00	3,050,970.96	263,620.04	3,314,591.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	10,748.35	131,525.44	131,284.13	132,624.13	131,941.63	130,984.13	131,024.13	134,117.00	134,117.00	134,117.00	134,117.00	144,119.05	1,480,719.00		1,480,719.00
Classified Salaries	2000-2999	0.00	14,076.25	24,037.80	24,235.66	24,023.61	23,480.58	23,835.66	25,026.00	25,026.00	25,026.00	25,026.00	25,026.45	258,820.00		258,820.00
Employee Benefits	3000-3999	3,581.90	69,922.33	54,379.44	55,875.33	55,717.69	55,442.94	55,484.54	56,362.00	56,362.00	56,362.00	56,362.00	59,362.85	635,215.00	141,351.00	776,566.00
Books & Supplies	4000-4999	1,239.80	799.49	12,214.32	5,809.07	19,902.90	6,652.11	3,813.16	11,246.00	16,869.00	14,057.00	9,840.00	8,131.40	110,574.25	30,000.00	140,574.25
Services & Other Operatnl	5000-5999	2,853.48	14,526.87	35,952.57	8,374.12	-6,223.54	1,496.27	1,284.54	2,433.00	3,244.00	5,677.00	4,055.00	2,428.44	76,101.75	5,000.00	81,101.75
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	365,362.29	218,056.03	215,442.03	369,184.00	235,618.00	235,239.00	229,400.00	439,068.19	3,041,430.00	332,048.00	3,373,478.00
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		-4,373.00	-1,800.40						461,916.06		
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	-4,373.00	-1,800.40	0.00	0.00	0.00	0.00	0.00	-154,399.74	0.00	
E: NET INC/DEC	(B-C+D)	127,493.98	-118,218.38	102,375.74	-234,210.81	-192,874.29	107,166.97	75,524.18	-185,651.00	180,447.00	65,955.00	-45,706.00	-27,161.19	-144,858.78		
F: ENDING CASH BAL	(A+E)	599,327.54	481,109.16	583,484.90	349,274.09	156,399.80	263,566.77	339,090.95	153,439.95	333,886.96	399,841.96	354,135.97	326,974.78		-68,427.96	

Notes: Amount expected July and August of 2026 for all types of revenue is $100,000+.
Expenses to be made after June 30, 2025 is the balance due for special education excess costs and the MOU payable to the district totaling $150,000 plus estimated amounts for unspent supplies and services.
STRS on Behalf of State represents their retirement liability, we budget the amount and adjust as needed at the end of the year then do a journal entry to spend the revenue.
We will not receive any cash nor will we spend any, we are required to report ($141,351).

Twin Hills Union School District - Orchard View Charter School
2025-26 Multi-Year Projection Assumptions @ 2nd Interim February 2026

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%	2.41%	3.06%
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 $21.01; 9-12 $59.61 *prior year ADA	Unr K-8 $21.65; 9-12 $61.43 *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	$121,994 includes new Res6019 SS&PD, Res6546 ERMHS, Res6770 Prop 28 Art & Musi In Schools, Res7435 Learn Recovery, Res7810 LSPD	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 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 are not included	Programs may continue but are 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 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 2nd 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	$17,276 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	$35,169 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- BP3100 (17%) / Actual Reserve %		This is the amount available in this fund for reserve/Actual =2%	This is the amount available in this fund for reserve/ Actual=4%	This is the amount available in this fund for reserve/ Actual=3%
2024-25: Please see actual dollar amounts shown on MYP.				

(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 @ 2nd 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%	2.41%	3.06%
Funded or Estimated COLA		1.07%	2.30%	2.41%	3.06%
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	2,720,583	2,798,941
Federal Revenues	8100-8299	-			
Federal Funding: COVID19 (Unearned-recorded as expended)		-			
State Revenues	8300-8599	72,391	70,204	70,495	70,753
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	121,994	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	3,014,591	3,009,886	3,095,922
Expenditures					
Certificated Salaries	1000-1999	1,497,569	1,453,782	1,482,858	1,512,515
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	63,846	58,882	60,059
Employee Benefits One Time Grant Funds		5,695	11,877	1,947	1,947
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	283,226	288,890
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	1,778	1,778
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	17,276	-	-
Services, Other Operating Expenses	5000-5999	53,556	45,933	44,267	45,153
Services, Other Operating Expenses One Time Grant Funds		79,638	35,169	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	2,743,478	2,607,982	2,664,837
Excess (Deficiency)		170,689	271,113	401,904	431,085
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)	71,904	1,085
Fund Balance					
Beginning Balance		382,799	242,788	183,901	255,805
Beginning Fund Balance Transfers (restricted program carryovers)					
Net Ending Balance		242,788	183,901	255,805	256,890
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	104,331	73,483
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	64,361	104,331	73,483
Balance After Above: See THUSD Fund 01 for Assignment*		(391,635)			
Unasgn/Unappr Amt (not for charters)	9790				
Net Ending Balance		242,788	183,901	255,805	256,890

*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%*	*4%*	*3%*

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Orchard View (4930319) - 2nd Interim 25-26	2/2/2026			
	2024-25	**2025-26**	**2026-27**	**2027-28**
General Assumptions				
COLA & Augmentation	1.07%	2.30%	2.41%	3.06%
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	$2,538,304	$2,615,925
Grade Span Adjustment	62,486	73,169	74,927	77,229
Adjusted Base Grant	$2,436,258	$2,551,793	$2,613,231	$2,693,154
Supplemental Grant	109,437	113,249	107,352	105,787
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	$2,545,695	$2,665,042	$2,720,583	$2,798,941
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**	**$2,720,583**	**$2,798,941**
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 2,545,695**	**$ 2,665,042**	**$ 2,720,583**	**$ 2,798,941**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 11,949	$ 12,225	$ 12,480	$ 12,839
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	2,545,695	2,665,042	2,720,583	2,798,941
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	$ 547,854	$ 578,978
Net State Aid *(excludes Additional State Aid)*	$ 924,527	$ 968,056	$ 982,700	$ 1,007,879
Additional State Aid	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 2,545,695**	**$ 2,665,042**	**$ 2,720,583**	**$ 2,798,941**
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	$ 924,527	$ 968,056	$ 982,700	$ 1,007,879
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 447,081	$ 545,512	$ 547,854	$ 578,978
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	$ 2,720,583	$ 2,798,941
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	$ 2,720,583	$ 2,798,941
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 2,436,258	$ 2,551,793	$ 2,613,231	$ 2,693,154
Supplemental and Concentration Grant funding in the LCAP year	$ 109,437	$ 113,249	$ 107,352	$ 105,787
Projected Additional 15% Concentration Grant funding in the LCAP year	$ -	$ -	$ -	$ -
Percentage to Increase or Improve Services	4.49%	4.44%	4.11%	3.93%

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Orchard View (4930319) - 2nd Interim 25-26			2/2/2026		
	2024-25	2025-26	2026-27	2027-28
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	$ 11,565.17	$ 11,825.51	$ 12,071.32	$ 12,419.40
Grades 4-6	$ 10,634.15	$ 10,873.04	$ 11,099.99	$ 11,419.61
Grades 7-8	$ 10,948.67	$ 11,194.71	$ 11,427.94	$ 11,757.37
Grades 9-12	$ 13,019.70	$ 13,311.67	$ 13,589.22	$ 13,980.39
Base Grants				
Grades TK-3	$ 10,025	$ 10,256	$ 10,503	$ 10,824
Grades 4-6	$ 10,177	$ 10,411	$ 10,662	$ 10,988
Grades 7-8	$ 10,478	$ 10,719	$ 10,977	$ 11,313
Grades 9-12	$ 12,144	$ 12,423	$ 12,722	$ 13,111
Grade Span Adjustment				
Grades TK-3	$ 1,043	$ 1,067	$ 1,092	$ 1,126
Grades 9-12	$ 316	$ 323	$ 331	$ 341
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	$ 11,068	$ 11,323	$ 11,595	$ 11,950
Grades 4-6	$ 10,177	$ 10,411	$ 10,662	$ 10,988
Grades 7-8	$ 10,478	$ 10,719	$ 10,977	$ 11,313
Grades 9-12	$ 12,460	$ 12,746	$ 13,053	$ 13,452
Prorated Base Grants				
Grades TK-3	$ 10,025	$ 10,256	$ 10,503	$ 10,824
Grades 4-6	$ 10,177	$ 10,411	$ 10,662	$ 10,988
Grades 7-8	$ 10,478	$ 10,719	$ 10,977	$ 11,313
Grades 9-12	$ 12,144	$ 12,423	$ 12,722	$ 13,111
Prorated Grade Span Adjustment				
Grades TK-3	$ 1,043	$ 1,067	$ 1,092	$ 1,126
Grades 9-12	$ 316	$ 323	$ 331	$ 341
Supplemental Grant	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 2,214	$ 2,265	$ 2,319	$ 2,390
Grades 4-6	$ 2,035	$ 2,082	$ 2,132	$ 2,198
Grades 7-8	$ 2,096	$ 2,144	$ 2,195	$ 2,263
Grades 9-12	$ 2,492	$ 2,549	$ 2,611	$ 2,690
Actual - 1.00 ADA, Local UPP as follows:	*22.46%*	*22.19%*	*20.54%*	*19.64%*
Grades TK-3	$ 497	$ 503	$ 476	$ 469
Grades 4-6	$ 457	$ 462	$ 438	$ 432
Grades 7-8	$ 471	$ 476	$ 451	$ 444
Grades 9-12	$ 560	$ 566	$ 536	$ 528
Concentration Grant (>55% population)	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 7,194	$ 7,360	$ 7,537	$ 7,768
Grades 4-6	$ 6,615	$ 6,767	$ 6,930	$ 7,142
Grades 7-8	$ 6,811	$ 6,967	$ 7,135	$ 7,353
Grades 9-12	$ 8,099	$ 8,285	$ 8,484	$ 8,744

Orchard View (4930319) - 2nd Interim 25-26	v.26.2					PY1	v.26.2					2/2/2026	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 Suppler						**$ 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**	

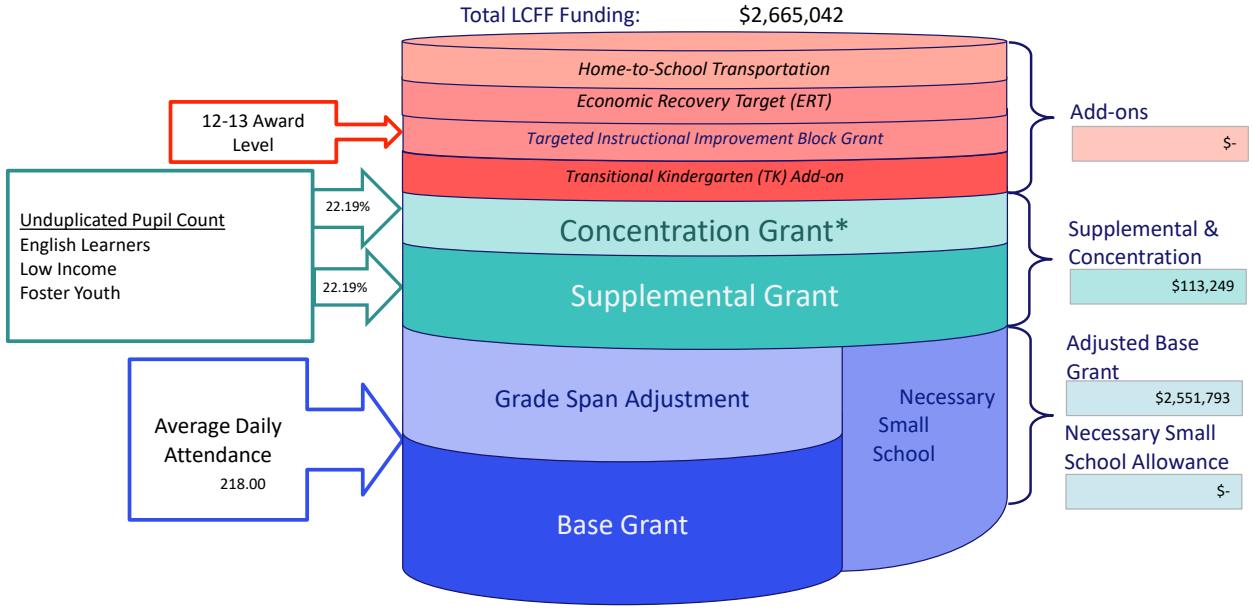
Orchard View (4930319) - 2nd Interim 25-26	v.26.2					CY1	v.26.2					CY2
LOCAL CONTROL FUNDING FORMULA						**2026-27**						**2027-28**
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		2.41%	0.00%	20.54%	20.54%			3.06%	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	$ 10,503	$ 1,092	$ 476	$ -	$ 458,710	38.00	$ 10,824	$ 1,126	$ 469	$ -	$ 471,937
Grades 4-6	41.00	10,662		438	-	455,100	41.00	10,988		432	-	468,204
Grades 7-8	38.00	10,977		451	-	434,262	38.00	11,313		444	-	446,780
Grades 9-12	101.00	12,722	331	536	-	1,372,511	101.00	13,111	341	528	-	1,412,020
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 2,538,304	$ 74,927	$ 107,352	$ -	$ 2,720,583		$ 2,615,925	$ 77,229	$ 105,787	$ -	$ 2,798,941
NSS Allowance		-				-		-				-
TOTAL BASE	218.00	$ 2,538,304	$ 74,927	$ 107,352	$ -	$ 2,720,583	218.00	$ 2,615,925	$ 77,229	$ 105,787	$ -	$ 2,798,941
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	$ 5,679.00		-	TK ADA	-	TK Add-on rate	$ 5,853.00		-
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF Entitlement Before Adjustments						$ 2,720,583						$ 2,798,941
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 2,720,583**						**$ 2,798,941**
Local Revenue (including RDA)						(1,190,029)						(1,212,084)
Gross State Aid						**$ 1,530,554**						**$ 1,586,857**
Education Protection Account Entitlement						(547,854)						(578,978)
Net State Aid						**$ 982,700**						**$ 1,007,879**
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						(547,854)						(578,978)
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						2,720,583						2,798,941
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						**$ 982,700**						**$ 1,007,879**
ADDITIONAL STATE AID						**$ -**						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 982,700**						**$ 1,007,879**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Suppler						**$ 2,720,583**						**$ 2,798,941**
Change Over Prior Year			2.08%	55,541					2.88%	78,358		
LCFF Entitlement Per ADA (excluding Categorical MSA)						12,480						12,839
Per-ADA Change Over Prior Year			2.09%	255					2.88%	359		
Basic Aid Status (school districts only)						-						-
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2026-27				Increase		2027-28
State Aid			1.51%	14,644		$ 982,700			2.56%	25,179		$ 1,007,879
Education Protection Account						547,854						578,978
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)			2.00%	53,199		**$ 2,720,583**			1.74%	47,234		**$ 2,798,941**

Orchard View (4930319) - 2nd Interim 25-26

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	1,497,009.00	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	410,550.00	126,436.98	413,505.00	2,955.00	0.7%
4) Other Local Revenue		8600-8799	821,700.00	682,886.00	187,875.01	685,488.00	2,602.00	0.4%
5) TOTAL, REVENUES			4,256,015.00	4,080,973.00	1,811,320.99	4,086,530.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,248,366.00	1,268,111.00	674,861.64	1,273,111.00	(5,000.00)	-0.4%
2) Classified Salaries		2000-2999	780,552.00	709,976.00	371,401.77	709,976.00	0.00	0.0%
3) Employee Benefits		3000-3999	915,176.00	852,850.00	396,588.51	853,235.00	(385.00)	0.0%
4) Books and Supplies		4000-4999	243,793.00	303,475.00	121,411.51	303,627.97	(152.97)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	954,888.00	1,141,347.00	332,822.35	1,159,452.04	(18,105.04)	-1.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,600.00	5,600.00	(11.00)	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	1,897,074.78	4,305,002.01		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			107,640.00	(200,386.00)	(85,753.79)	(218,472.01)		
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	(200,386.00)	(85,753.79)	(218,472.01)		
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	382,093.00		364,008.47		
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	162,724.00		144,639.17		
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		*(563,770.00)*				
RESIG Deductible 8th Grade FT	0000	9780				*18,000.00*		
BP3100 17% Reserve	0000	9780				*126,639.17*		
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	647,515.00	1,214,483.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	507,922.00	463,120.00	247,013.00	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								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%

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 @ 2nd 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	813,588.04	914,836.58	828,033.83	733,481.53	858,660.24	902,795.94	852,366.65			
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			123,507.00			108,054.00			108,053.00	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							19,789.13			17,612.00			37,401.13	33,046.87	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	21,868.00	-30,112.00	17,257.00	32,904.00	14,304.00	39,304.00	14,305.00	224,435.00		224,435.00
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	1,601.70	711.86	10,296.49			11,250.00			38,763.02	10,624.98	49,388.00
Other Local - After Care Prog.	8689				2,000.00				10,000.00		10,000.00		10,000.00	32,000.00	12,400.00	44,400.00
Universal Meal Program	8699							33,189.03			40,000.00		35,000.00	108,189.03	26,810.97	135,000.00
Other Local - Parent Pledges & SR Ed Foundation	8600-8799			7,400.00	17,000.00	11,000.00	22,000.00	16,000.00	25,000.00	30,000.00	30,000.00	30,000.00	38,300.00	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	229,259.70	375,316.86	301,516.65	262,047.00	488,039.00	388,401.00	284,539.00	580,896.00	3,818,059.18	298,470.82	4,116,530.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	12,775.87	107,991.69	112,277.20	113,587.20	105,901.56	112,626.56	109,701.56	118,450.00	118,450.00	118,450.00	118,450.00	124,449.35	1,273,111.00		1,273,111.00
Classified Salaries	2000-2999	5,304.00	51,378.14	62,746.18	64,496.01	61,400.29	62,820.66	63,256.49	67,715.00	67,715.00	67,715.00	67,715.00	67,714.25	709,976.00		709,976.00
Employee Benefits	3000-3999	7,254.15	73,448.20	63,462.32	65,044.27	61,452.62	63,065.93	62,861.02	68,180.10	68,180.10	68,180.10	68,180.10	70,180.10	739,489.00	113,746.00	853,235.00
Books & Supplies	4000-4999	0.00	5,393.70	35,735.34	26,123.46	25,966.23	13,139.48	15,053.30	27,327.00	24,290.00	24,290.00	24,290.00	32,019.46	253,627.97	50,000.00	303,627.97
Services	5000-5999	20,672.69	30,464.89	33,435.86	15,192.13	27,235.91	25,018.76	46,792.71	55,783.00	65,081.00	46,486.00	37,189.00	26,370.09	429,722.04	500,000.00	929,722.04
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	301,100.81	295,815.59	316,809.28	356,599.30	362,860.30	344,265.30	334,968.30	369,877.05	3,665,656.01	669,346.00	4,335,002.01
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		-4,878.00	5,501.25						439,997.95		
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	26,602.32	26,625.27	-77,011.37						-544,812.97		
TOTAL PRIOR YR		273,176.84	41,086.91	31,228.17	-427,146.41	26,602.32	21,747.27	-71,510.12	0.00	0.00	0.00	0.00	0.00	-104,815.02	0.00	
E: NET INC/DEC	(B-C+D)	274,836.93	-107,624.91	101,974.56	-426,157.20	-45,238.79	101,248.54	-86,802.75	-94,552.30	125,178.70	44,135.70	-50,429.30	211,018.95	47,588.15		
F: ENDING CASH BAL	(A+E)	1,290,634.38	1,183,009.47	1,284,984.03	858,826.83	813,588.04	914,836.58	828,033.83	733,481.53	858,660.24	902,795.94	852,366.65	1,063,385.60		-370,875.18	

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 $400k+, 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 @ 2nd Interim February 2026

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%	2.41%	3.06%
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	$199,435: ELOP R2600 $100k + SSPDBG R6019 $74,401 + ERMHS R6546 $20,168 & PY adj ($44,416) + AMIS R6770 $38,765 + LRERBG R7435 $7,564 + LSPD $2,953	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 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. Grants $4,388	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 - AC personnel costs +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 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 personnel costs + 2%	Prior year + 2%
One Time Grant Funds		None	None	None
Additional Adjustments			To be determined	To be determined

SunRidge -2025-26 2nd 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	Prop 28 Art & Music In Schools $14,500	Same as prior year
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	Res2600 ELOP $60k; Res6546 ERMHS $2k; Res7435 Learning Recovery $7k	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	$200,000 BAS from Fund 01-D53/Exp Support	$200,000 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		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 Reserve %		This is the amount available in this fund for reserve/Actual =3%	This is the amount available in this fund for reserve/ Actual=2%	This is the amount available in this fund for reserve/ Actual=1%
2024-25: Please see budgeted dollar amounts shown on MYP.				

(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 @ 2nd 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%	2.41%	3.06%
Funded COLA+Increase to Base/Actual COLA/Estimated COLA		1.07%	2.30%	2.41%	3.06%
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	3,054,929	3,148,825
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	75,658	75,817
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	199,435	166,497	166,497
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	49,388	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	3,936,530	3,912,747	4,022,404
Expenditures					
Certificated Salaries	1000-1999	1,179,154	1,270,111	1,295,515	1,321,425
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	100,458	93,814	95,693
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	247,443	252,392
Employee Benefits-Statutory: PERS	3201-3299	154,845	163,318	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	276,466	216,475	220,801
Books and Supplies One Time Grant Funds		12,105	27,162	14,500	14,500
Services, Other Operating Expenses	5000-5999	723,773	799,884	754,703	769,797
Services, Other Operating Expenses One time Grant Funds		90,582	129,838	69,626	69,626
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	4,305,002	4,120,081	4,209,580
Excess (Deficiency)		(506,883)	(368,472)	(207,333)	(187,176)
Transfers In BAS from D53	87,8910-8929	200,000	150,000	200,000	200,000
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	200,000	200,000
Net Increase (Decrease)		(306,883)	(218,472)	(7,333)	12,824
Fund Balance					
Beginning Balance		889,363	582,480	364,008	356,675
Beginning Fund Balance Audit Adjustment or Transfers (restricted program carryovers)		-			
Net Ending Balance		582,480	364,008	356,675	369,499
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	144,639	83,541	56,365
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	64,361	104,331	73,483
Assigned - Balance After Above: GASB54 - *See Notes Below		(395,307)			
Unasgn/Unappr Amount (not for charters)	9790				
Net Ending Balance		582,480	364,008	356,675	369,499
*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%*	*3%*	*2%*	*1%*

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Sunridge Charter (4930350) - 2nd Interim 25-26			2/2/2026	
	2024-25	**2025-26**	**2026-27**	**2027-28**
General Assumptions				
COLA & Augmentation	1.07%	2.30%	2.41%	3.06%
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	$2,639,583	$2,720,616
Grade Span Adjustment	129,123	130,174	133,224	137,372
Adjusted Base Grant	$2,538,346	$2,707,668	$2,772,807	$2,857,988
Supplemental Grant	171,745	180,059	179,900	185,483
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	$2,710,091	$2,887,727	$2,952,707	$3,043,471
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	102,222	105,354
Total Allowance and Add-On Amounts	$57,632	$99,810	$102,222	$105,354
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$2,767,723**	**$2,987,537**	**$3,054,929**	**$3,148,825**
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 2,767,723**	**$ 2,987,537**	**$ 3,054,929**	**$ 3,148,825**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 11,647	$ 12,047	$ 12,318	$ 12,697
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	2,767,723	2,987,537	3,054,929	3,148,825
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	$ 461,989	$ 492,461
Net State Aid *(excludes Additional State Aid)*	$ 1,106,935	$ 1,214,483	$ 1,239,145	$ 1,277,479
Additional State Aid	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 2,767,723**	**$ 2,987,537**	**$ 3,054,929**	**$ 3,148,825**
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	$ 1,106,935	$ 1,214,483	$ 1,239,145	$ 1,277,479
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 351,190	$ 463,120	$ 461,989	$ 492,461
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	$ 3,054,929	$ 3,148,825
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	$ 3,054,929	$ 3,148,825
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 2,595,978	$ 2,807,478	$ 2,875,029	$ 2,963,342
Supplemental and Concentration Grant funding in the LCAP year	$ 171,745	$ 180,059	$ 179,900	$ 185,483
Projected Additional 15% Concentration Grant funding in the LCAP year	$ -	$ -	$ -	$ -
Percentage to Increase or Improve Services	6.62%	6.41%	6.26%	6.26%

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Sunridge Charter (4930350) - 2nd Interim 25-26			2/2/2026		
	2024-25	2025-26	2026-27	2027-28
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	$ 11,816.86	$ 12,075.98	$ 12,347.28	$ 12,725.56
Grades 4-6	$ 10,865.58	$ 11,103.33	$ 11,353.75	$ 11,701.12
Grades 7-8	$ 11,186.94	$ 11,431.81	$ 11,689.19	$ 12,047.21
Grades 9-12	$ 13,303.04	$ 13,593.61	$ 13,899.88	$ 14,325.03
Base Grants				
Grades TK-3	$ 10,025	$ 10,256	$ 10,503	$ 10,824
Grades 4-6	$ 10,177	$ 10,411	$ 10,662	$ 10,988
Grades 7-8	$ 10,478	$ 10,719	$ 10,977	$ 11,313
Grades 9-12	$ 12,144	$ 12,423	$ 12,722	$ 13,111
Grade Span Adjustment				
Grades TK-3	$ 1,043	$ 1,067	$ 1,092	$ 1,126
Grades 9-12	$ 316	$ 323	$ 331	$ 341
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	$ 11,068	$ 11,323	$ 11,595	$ 11,950
Grades 4-6	$ 10,177	$ 10,411	$ 10,662	$ 10,988
Grades 7-8	$ 10,478	$ 10,719	$ 10,977	$ 11,313
Grades 9-12	$ 12,460	$ 12,746	$ 13,053	$ 13,452
Prorated Base Grants				
Grades TK-3	$ 10,025	$ 10,256	$ 10,503	$ 10,824
Grades 4-6	$ 10,177	$ 10,411	$ 10,662	$ 10,988
Grades 7-8	$ 10,478	$ 10,719	$ 10,977	$ 11,313
Grades 9-12	$ 12,144	$ 12,423	$ 12,722	$ 13,111
Prorated Grade Span Adjustment				
Grades TK-3	$ 1,043	$ 1,067	$ 1,092	$ 1,126
Grades 9-12	$ 316	$ 323	$ 331	$ 341
Supplemental Grant	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 2,214	$ 2,265	$ 2,319	$ 2,390
Grades 4-6	$ 2,035	$ 2,082	$ 2,132	$ 2,198
Grades 7-8	$ 2,096	$ 2,144	$ 2,195	$ 2,263
Grades 9-12	$ 2,492	$ 2,549	$ 2,611	$ 2,690
Actual - 1.00 ADA, Local UPP as follows:	*33.83%*	*33.25%*	*32.44%*	*32.45%*
Grades TK-3	$ 749	$ 753	$ 752	$ 776
Grades 4-6	$ 689	$ 692	$ 692	$ 713
Grades 7-8	$ 709	$ 713	$ 712	$ 734
Grades 9-12	$ 843	$ 848	$ 847	$ 873
Concentration Grant (>55% population)	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 7,194	$ 7,360	$ 7,537	$ 7,768
Grades 4-6	$ 6,615	$ 6,767	$ 6,930	$ 7,142
Grades 7-8	$ 6,811	$ 6,967	$ 7,135	$ 7,353
Grades 9-12	$ 8,099	$ 8,285	$ 8,484	$ 8,744

Sunridge Charter (4930350) - 2nd Interim 25-26	v.26.2					PY1	v.26.2					2/2/2026	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 Suppler						**$ 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**	

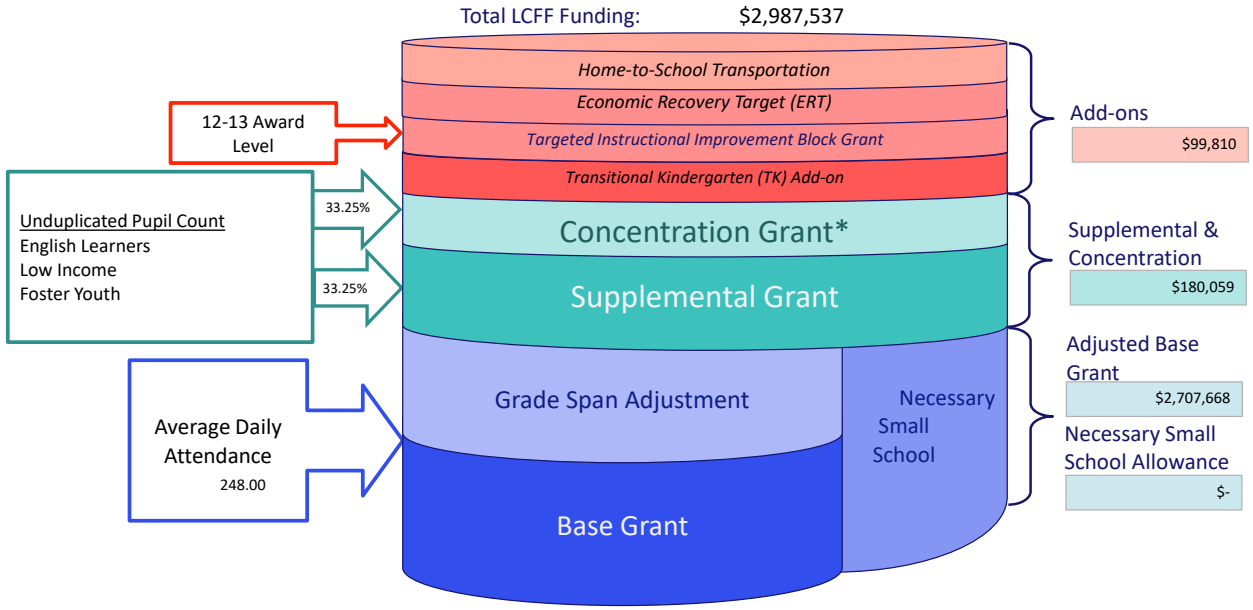
Sunridge Charter (4930350) - 2nd Interim 25-26	v.26.2					CY1	v.26.2					CY2
LOCAL CONTROL FUNDING FORMULA						**2026-27**						**2027-28**
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		2.41%	0.00%	32.44%	32.44%			3.06%	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	$ 10,503	$ 1,092	$ 752	$ -	$ 1,506,369	122.00	$ 10,824	$ 1,126	$ 776	$ -	$ 1,552,518
Grades 4-6	79.00	10,662		692	-	896,946	78.00	10,988		713	-	912,687
Grades 7-8	47.00	10,977		712	-	549,392	48.00	11,313		734	-	578,266
Grades 9-12	-	12,722	331	847	-	-	-	13,111	341	873	-	-
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 2,639,583	$ 133,224	$ 179,900	$ -	$ 2,952,707		$ 2,720,616	$ 137,372	$ 185,483	$ -	$ 3,043,471
NSS Allowance		-				-		-				-
TOTAL BASE	248.00	$ 2,639,583	$ 133,224	$ 179,900	$ -	$ 2,952,707	248.00	$ 2,720,616	$ 137,372	$ 185,483	$ -	$ 3,043,471
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	$ 5,679.00		102,222	TK ADA	18.00	TK Add-on rate	$ 5,853.00		105,354
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF Entitlement Before Adjustments						$ 3,054,929						$ 3,148,825
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 3,054,929**						**$ 3,148,825**
Local Revenue (including RDA)						(1,353,795)						(1,378,885)
Gross State Aid						**$ 1,701,134**						**$ 1,769,940**
Education Protection Account Entitlement						(461,989)						(492,461)
Net State Aid						**$ 1,239,145**						**$ 1,277,479**
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						(461,989)						(492,461)
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						2,952,707						3,043,471
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						**$ 1,239,145**						**$ 1,277,479**
ADDITIONAL STATE AID						**$ -**						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 1,239,145**						**$ 1,277,479**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Suppler						**$ 3,054,929**						**$ 3,148,825**
Change Over Prior Year			2.26%	67,392					3.07%	93,896		
LCFF Entitlement Per ADA (excluding Categorical MSA)						12,318						12,697
Per-ADA Change Over Prior Year			2.25%	271					3.08%	379		
Basic Aid Status (school districts only)						-						-
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2026-27				Increase		2027-28
State Aid			2.03%	24,662		$ 1,239,145			3.09%	38,334		$ 1,277,479
Education Protection Account						461,989						492,461
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)			2.29%	68,523		**$ 3,054,929**			2.08%	63,424		**$ 3,148,825**

Sunridge Charter (4930350) - 2nd 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	188,831.12	360,820.00	10,000.00	2.9%
5) TOTAL, REVENUES			401,000.00	350,820.00	188,831.12	360,820.00		
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	183,565.63	299,118.00	(25,345.00)	-9.3%
3) Employee Benefits		3000-3999	77,533.00	75,909.00	46,545.10	71,272.00	4,637.00	6.1%
4) Books and Supplies		4000-4999	26,550.00	27,220.00	10,846.93	27,220.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	29,600.00	(28,690.00)	(13,739.79)	(27,990.00)	(700.00)	2.4%
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	227,217.87	369,620.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,991.00)	2,608.00	(38,386.75)	(8,800.00)		
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)	(38,386.75)	(38,800.00)		
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		55,566.15		
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		51,566.15		

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, all funds generated to be used by this fund only	0000	9780		*62,974.00*				
Fee driven and ELOP, all funds generated to be used by this fund only	0000	9780	*75,137.00*					
Fee driven and ELOP, all funds generated to be used by this fund only	0000	9780				*51,566.15*		
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	1,144.12	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	165,450.00	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	22,237.00	34,820.00	10,000.00	40.3%
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	188,831.12	360,820.00	10,000.00	2.9%
TOTAL, REVENUES			401,000.00	350,820.00	188,831.12	360,820.00		
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	3,848.59	18,245.00	(18,245.00)	New
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	44,524.05	105,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	271,000.00	271,000.00	105,728.46	271,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	709.17	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			377,000.00	377,000.00	150,961.68	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	31,187.55	58,536.00	0.00	0.0%
3) Employee Benefits		3000-3999	34,619.00	34,619.00	18,865.24	34,619.00	0.00	0.0%
4) Books and Supplies		4000-4999	231,400.00	231,400.00	138,626.57	231,400.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	139,350.00	139,350.00	37,225.36	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	225,904.72	463,905.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(86,905.00)	(86,905.00)	(74,943.04)	(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	12,056.96	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	0.00	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	17,124.00	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	50,000.00	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	3,076.93	6,000.00	0.00	0.0%
5) TOTAL, REVENUES			56,000.00	56,000.00	53,076.93	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	66,135.75	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	66,135.75	103,830.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,000.00	(47,830.00)	(13,058.82)	(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)	(13,058.82)	(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	6,979.43	12,000.00	0.00	0.0%
5) TOTAL, REVENUES			12,000.00	12,000.00	6,979.43	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	6,979.43	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	6,979.43	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		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)
Volatile State revenue/funding for schools	0000	9780		*352,148.00*				
Volatile State revenue/funding for schools	0000	9780	*347,675.00*					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		352,147.88		
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	6,979.43	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	6,979.43	12,000.00	0.00	0.0%
TOTAL, REVENUES			12,000.00	12,000.00	6,979.43	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	9,538.59	18,000.00	0.00	0.0%
5) TOTAL, REVENUES			18,000.00	18,000.00	9,538.59	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	9,538.59	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)	(36,730.54)	(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 CRSP	0000	9780		*458,489.00*				
Retirement Program CRSP	0000	9780	*451,629.00*					
Retirement Program 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	9,538.59	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	9,538.59	18,000.00	0.00	0.0%
TOTAL, REVENUES			18,000.00	18,000.00	9,538.59	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	3,420.11	6,500.00	0.00	0.0%
5) TOTAL, REVENUES			6,500.00	6,500.00	3,420.11	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	10,877.50	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	10,877.50	13,100.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,500.00	(6,600.00)	(7,457.39)	(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)	(7,457.39)	(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	3,420.11	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	3,420.11	6,500.00	0.00	0.0%
TOTAL, REVENUES			6,500.00	6,500.00	3,420.11	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	481.33	800.00	0.00	0.0%
5) TOTAL, REVENUES			800.00	800.00	481.33	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)	481.33	(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)	481.33	(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	2,018.12	3,500.00	0.00	0.0%
5) TOTAL, REVENUES			3,500.00	3,500.00	2,018.12	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	2,018.12	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	2,018.12	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 purchase only	0000	9780		*101,855.00*				
Capital Equipment purchase only	0000	9780	*100,447.00*					
Capital Equipment purchase 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	2,018.12	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	2,018.12	3,500.00	0.00	0.0%
TOTAL, REVENUES			3,500.00	3,500.00	2,018.12	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		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
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			

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
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: March 12, 2026 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: Katie Anderson Telephone: 707-823-0471

Title: Chief Business Official E-mail: kanderson@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 first interim.	X	
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	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 first interim.		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 first interim.	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 first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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 first interim 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 first interim 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 first interim 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 first interim 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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second 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 first interim, 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:

Katie Anderon

Name

Chief Business Official

Title

707-823-0871

Telephone

kanderson@gmail.com

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: See District created Cash Flow included in Interim Board Packet.

Second 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)

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (**Warning**) **-** The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6546	8590	($24,248.00)

Explanation: Offset in 8980

REV-POSITIVE - (**Warning**) **-** In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	6546	($24,248.00)

Explanation: Offset in 8980

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 first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2025-26)				
District Regular	288.05	288.05		
Charter School	237.00	237.00		
Total ADA	**525.05**	**525.05**	**0.0%**	**Met**
1st Subsequent Year (2026-27)				
District Regular	277.06	277.60		
Charter School	237.00	237.00		
Total ADA	**514.06**	**514.60**	**.1%**	**Met**
2nd Subsequent Year (2027-28)				
District Regular	279.01	279.01		
Charter School	237.00	237.00		
Total ADA	**516.01**	**516.01**	**0.0%**	**Met**

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

Pages 78-109 C & S

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 first interim projections

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim 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 First Interim (Form 01CSI, Item 2A)	Enrollment Second Interim CALPADS/Projected	Percent Change	Status
Current Year (2025-26)				
District Regular	288.00	288.00		
Charter School	252.00	252.00		
Total Enrollment	**540.00**	**540.00**	**0.0%**	**Met**
1st Subsequent Year (2026-27)				
District Regular	288.00	288.00		
Charter School	252.00	252.00		
Total Enrollment	**540.00**	**540.00**	**0.0%**	**Met**
2nd Subsequent Year (2027-28)				
District Regular	288.00	288.00		
Charter School	252.00	252.00		
Total Enrollment	**540.00**	**540.00**	**0.0%**	**Met**

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the 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. First Interim 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 01CSI, Item 3A)	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 3 prior year for 25-2 resulted in a small reduction in ADA. For 26-27 and 27-28, use of the 3 year average slows the impact of decline enrollment. Both these benefits resulted in not meeting the 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 first interim projections.

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second 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	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2025-26)	10,189,156.00	10,449,586.00	2.6%	Not Met
1st Subsequent Year (2026-27)	10,318,696.00	10,519,167.00	1.9%	Met
2nd Subsequent Year (2027-28)	10,623,581.00	10,776,086.00	1.4%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections 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 and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Basic Aid Supplemental increases based on P-1 information included at 2nd Interim.

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)	6,652,311.00	7,771,663.41	85.6%	Met
1st Subsequent Year (2026-27)	6,542,407.00	7,724,334.00	84.7%	Met
2nd Subsequent Year (2027-28)	6,680,826.00	7,919,018.00	84.4%	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 first interim projections. 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second 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)	175,344.00	176,262.00	.5%	No
1st Subsequent Year (2026-27)	175,344.00	176,262.00	.5%	No
2nd Subsequent Year (2027-28)	175,344.00	176,262.00	.5%	No

Explanation: (required if Yes)

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

Current Year (2025-26)	1,066,253.00	1,073,390.00	.7%	No
1st Subsequent Year (2026-27)	935,430.00	904,920.00	-3.3%	No
2nd Subsequent Year (2027-28)	955,607.00	923,341.00	-3.4%	No

Explanation: (required if Yes)

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

Current Year (2025-26)	1,132,110.00	1,217,510.00	7.5%	Yes
1st Subsequent Year (2026-27)	1,051,440.00	1,086,440.00	3.3%	No
2nd Subsequent Year (2027-28)	1,052,845.00	1,087,845.00	3.3%	No

Explanation: (required if Yes)
Increased donations from Foundations and additional SunRidge special education costs.

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

Current Year (2025-26)	421,052.86	439,737.86	4.4%	No
1st Subsequent Year (2026-27)	167,829.00	167,218.00	-.4%	No
2nd Subsequent Year (2027-28)	170,621.00	169,997.00	-.4%	No

Explanation: (required if Yes)

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

Current Year (2025-26)	2,824,441.01	2,999,443.01	6.2%	Yes
1st Subsequent Year (2026-27)	2,602,612.00	2,628,548.00	1.0%	No
2nd Subsequent Year (2027-28)	2,655,252.00	2,681,701.00	1.0%	No

Explanation: (required if Yes)
Increased special education service costs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	2,373,707.00	2,467,162.00	3.9%	Met
1st Subsequent Year (2026-27)	2,162,214.00	2,167,622.00	.3%	Met
2nd Subsequent Year (2027-28)	2,183,796.00	2,187,448.00	.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	3,245,493.87	3,439,180.87	6.0%	Not Met
1st Subsequent Year (2026-27)	2,770,441.00	2,795,766.00	.9%	Met
2nd Subsequent Year (2027-28)	2,825,873.00	2,851,698.00	.9%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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)

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

Increased special education service costs.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

		Required Minimum Contribution	Second 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.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		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)

The criterion will be met by year end once real expense amounts are know.

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)	6.3%	6.5%	6.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**2.1%**	**2.2%**	**2.2%**

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)	(799,468.41)	8,958,663.41	8.9%	Not Met
1st Subsequent Year (2026-27)	(618,690.00)	8,911,334.00	6.9%	Not Met
2nd Subsequent Year (2027-28)	(523,712.00)	9,006,018.00	5.8%	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)

The District is going through the process of reducing expenses due to the very minimal COLA and education funding from the state and one time funding is not a long-term solution. 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)	2,624,480.99	Met
1st Subsequent Year (2026-27)	2,186,094.99	Met
2nd Subsequent Year (2027-28)	1,842,686.99	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)	2,559,228.75	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	525	525
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? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s): Sonoma SELPA

	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)	12,978,957.88	12,161,701.00	12,296,323.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	12,978,957.88	12,161,701.00	12,296,323.00

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	519,158.32	486,468.04	491,852.92
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)**	**519,158.32**	**486,468.04**	**491,852.92**

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	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	461,131.00	427,740.00	436,388.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	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)	352,147.88	364,148.00	376,148.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	813,278.88	791,888.00	812,536.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.27%	6.51%	6.61%
	District's Reserve Standard (Section 10B, Line 7):	**519,158.32**	**486,468.04**	**491,852.92**
	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)

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 first interim projections 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 first interim projections 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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second 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)	(2,055,293.00)	(2,154,893.00)	4.8%	99,600.00	Met
1st Subsequent Year (2026-27)	(1,788,400.00)	(1,756,391.00)	-1.8%	(32,009.00)	Met
2nd Subsequent Year (2027-28)	(1,816,170.00)	(1,777,919.00)	-2.1%	(38,251.00)	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	1,087,000.00	-8.4%	(100,000.00)	Not Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? **No**

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

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

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

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

CRSP reductions in year 2027-28.

1d. NO - There have been no capital project cost overruns occurring since first interim projections 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 First Interim data exist (Form 01CSI, 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 First Interim 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 first interim projections? — 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)	SACS Fund and Object Codes Used For: 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)

2025-26 includes compensated absences (vacation pay for 12 month classified employees) as if 100% would be paid out, which does not happen yearly. 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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities? No

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? No

2 OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	53,507.00	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)	53,507.00	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, 2025	Jun 30, 2025

3 OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second 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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities? n/a

c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions? n/a

2 Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second 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 first interim projections, 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 first interim projections? 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 first interim projections? 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 First Interim

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			

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 First Interim Projections

Are any new costs negotiated since first interim projections 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	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management) Step and Column Adjustments	(2025-26)	(2026-27)	(2027-28)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

	Current Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management) Attrition (layoffs and retirements)	(2025-26)	(2026-27)	(2027-28)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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 first interim projections? 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 first interim projections? 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 First Interim Projections

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

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

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 First Interim

Are any new costs negotiated since first interim projections 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 first interim 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 first interim projections? 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 first interim projections? 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 First Interim Projections

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
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			

Management/Supervisor/Confidential
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 and column over prior year			

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

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (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. The District pays lifetime health benefits for one retired superintendent. Payments are included in the multi-year.

End of School District Second Interim Criteria and Standards Review

Pages 78-109 C & S

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

Second Interim Report 2025-26

Exhibits & Budget Updates

SCOE BIZ

Business Services
Bulletin No. 26-12

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

February 12, 2026
To: District and Charter School Business Services
From: Sarah Lampenfeld, Assistant Superintendent, Business Services
Subject: 2025-26 Second Interim Guidance and the Governor's 2026-27 Budget Proposal

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 due March 15th (set by statute)
**Only applicable to districts that had either a Qualified or Negative certification at the 2nd Interim

Governor's Proposed Budget

The Governor's proposed 2026–27 Budget, released on January 9, 2026, continues to prioritize K–12 education through a mix of ongoing and one-time investments, while also signaling caution related to reserves and ongoing revenue volatility. The January Proposal includes welcome news for special education, with a significant ongoing increase to the base grant intended to strengthen statewide funding adequacy. However, on the fiscal outlook side, the Governor again proposes a substantial Proposition 98 settle-up of $5.6 billion in 2025–26 following the proposed repayment of the $1.9 billion 2025–26 deferral, underscoring continued reliance on budgetary adjustments tied to state revenue performance.

Key Budget Proposal Highlights

- **Proposition 98 & Fiscal Outlook**
  - Proposition 98 funding projected at $125.25 billion in 2026–27, with Test 1 operative in all three years.
  - District reserve caps triggered in 2026–27.
  - Proposition 98 Rainy Day Fund projected balance of $4.1 billion.
- **COLA & Ongoing Funding**
  - 2.41% COLA proposed for LCFF, COEs, and select programs in 2026–27 and 3.06% projected for 2027–28.
  - Special education funding includes COLA plus a $509 million ongoing increase, resulting in a unified statewide base rate of $999 per ADA.

- **One-Time & Discretionary Funding**
  - $2.8 billion one-time Student Support and Professional Development Discretionary Block Grant (approximately $512 per ADA per SSC; **not recommended for budgeting in Second Interim).**
  - $757.3 million one-time final payment for the Learning Recovery Emergency Block Grant (approximately $228 per ADA).
  - $100 million one-time for kitchen infrastructure and training.
  - $322 million one-time and $239.2 million ongoing for Home-to-School Transportation.
    - Not new dollars in LEA budgets, simply supporting the current 60% reimbursement.
- **Programmatic Investments**
  - $1 billion ongoing expansion of Community Schools.
  - Stabilization of ELOP Tier 2 funding at $1,800 per pupil; $100,000 minimum unchanged.
  - Adjustments to Universal School Meals funding based on updated cost estimates.
  - One-time investments in educator residency programs ($250 million) and career pathways/dual enrollment ($100 million).

Guidelines ~ It is anticipated that the Common Message for the 2025-26 Second Interim Report will be issued shortly 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 2026-27 Governor's Budget 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 2.41% in 2026-27 and 3.06% in 2027-28. **Note that these are lower percentages than in First Interim Reporting.**
- **LCFF Revenue Estimates:**
  - Please use the most recent version (v26.2a) of the LCFF Calculator that is available on the Fiscal Crisis and Management Assistance Team web page at www.FCMAT.org. It was updated on January 12, 2026:
    - Instructions 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 calculator(s).**

- **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.
    - Federal Funding: On January 30, Congress approved federal funding through the end of the federal fiscal year (FFY) 2026, which runs through September 30, 2026. The House and Senate Appropriations Committees released a four-bill FY26 "minibus" that maintains education funding levels despite proposed cuts in the Administration's budget proposals. This is positive news for federal education funding expected to be received during the 2026–27 school year, as these allocations align with the federal fiscal year timeline.

- **STRS and PERS contribution rates:**
  Please note that the projected PERS contribution rates have changed since the 2025-26 Enacted State Budget for fiscal years 2026-27 and 2027-28.

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%	26.40%^	26.90%^

^was 26.90% in 2026-27 and 27.80% in 2027-28 in the Enacted Budget

- **Changes to enrollment or Average Daily Attendance (ADA):**
  Remember to pay close attention to enrollment and ADA numbers this year. Understand what is happening to ensure thorough, reasonable projections in subsequent years. Review P-1 ADA and analyze projections to determine whether they are on track or should be revised.

- **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 important to review actions throughout the current fiscal year to ensure the expenditures are on track. SCOE recommends reviewing LCAP expenditures with each interim period. Additionally, review supplemental and concentration estimates to determine whether actions are needed due to increased projected funding.
    - **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. Therefore, 2025-26 revenues remain unknown until the P-1 certification (mid-February). SSC has provided an estimate for 2025-26. Please remember that dollars received in 2025-26 are tied to the 2026-27 LCAP and are expensed in subsequent years.

- **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.**

- **Current Expense Formula/Minimum Classroom Compensation (CEB) Planning:**
  The Current Expense Formula/Minimum Classroom Compensation (CEA) form is required with Unaudited Actuals, but then only optional at Budget (e.g., Interim Report). While the form is not required for interim reporting, it is a good planning tool and an early warning sign of 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.
  - **SCOE will host a CEA mini-training on April 27th from 9:00 a.m. to 11:30 a.m. to begin planning for year-end reporting. RSVP HERE**

- **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 be available only once.
  - **Local Reserve Cap:** The local school district reserve cap IS anticipated to be triggered in 2026-27 based on the January Budget Proposal. If certain conditions are met, the result is a cap of 10% on local reserves (combined assigned and unassigned General Fund balances [includes the Reserve for Economic Uncertainty]) for districts that are not Basic Aid or districts with more than 2,501 average daily attendance (ADA).

- **Routine Restricted Maintenance Account:**
  All districts must contribute at least 3% 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 (SSPDBG):**
  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. **While the January Budget Proposal includes a second round of SSPDBG dollars for 2026-27, it is NOT recommended that LEAs budget these dollars in their 2nd Interim reports.**

- **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 and is proposed to increase to $1,800 for 2026-27.
  - 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 in the P-2 Principal Apportionment Data Collection (PADC) report, which is issued annually.

- **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 on 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 4 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, while subsequent years increase by COLA.
    - UPK Planning & Implementation Grant deadline extended to June 30, 2028.

- **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. *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 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:**
  - P-1 property tax estimates for 2025-26 were released on November 19, 2025. P-2 estimates will be available after the Second Interim.
  - *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.
    - The first 2025-26 payment has been posted and is visible in Frontline ERP (Run a Fiscal 03 for object 8047 management RDAX).
  - *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.

- **Sonoma SELPA Fiscal Allocation Model:**
  On February 3, 2025, the Superintendent's Council approved a funding methodology that will allocate AB 602 funds based on ADA, along with additional funding for students requiring specialized health services. The new funding model will be phased in, with full implementation in fiscal year 2026-27. Each LEA should review the model and assess its impact on its budget. For questions, please contact the SELPA or me.

- **K-3 Grade Span Adjustment (GSA):**
  School districts must maintain an average K-3 class size of 24 ***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 review the actual 2025-26 enrollment ***by school site*** now.

- **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 of pension contributions. 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 <u>all funds</u> 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 <u>prior</u> to the last 120 days of the fiscal year.
    - If the funds were transferred <u>within</u> the last 120 days of the fiscal year, repayment of the funds must be made before June 30th in the subsequent fiscal year.
    - If borrowing from Fund 21, does your bond agreement allow it?
  - **Budget Deferrals:** The Budget Act defers LCFF payments of $1.9 billion from 2025-26 to 2026-27. Please plan accordingly and notify SCOE if you anticipate cash flow issues.
    - **LEAs that need to request a waiver from the 2025-26 deferrals can do so in the spring of 2026. CDE and SCOE will send out a notification when the waiver is available.**
  - Changes in property valuations can affect the cash flow of property taxes.
  - Cashflow related to funding can be found at:
    - *Principal Apportionment:* Go to: http://www.cde.ca.gov/fg/aa/pa/index.asp
      - To get the monthly payment schedule, click on Payment Schedule Summary - LEA detail on the following website: https://www.cde.ca.gov/fg/aa/pa/documents/pasummary2526advance.xlsx.
    - *Categorical funding:* Estimated cash flow schedules (prepared monthly), reporting deadlines, and a list of by-program funding by name are available from this site. Go to: https://www.cde.ca.gov/fg/aa/ca/estcashflow.asp
      - *Education Protection Account (EPA) Apportionment:* EPA funding uses Resource 1400 and Object 8012 and will be received quarterly.
      - Go to: https://www.cde.ca.gov/fg/aa/pa/epa2526.asp.

- A Cash Flow report template may be found on the SCOE website [HERE] along with the cash flow principal apportionment projection tool and the multi-year projection worksheet. Also accepted are either the SACS software version or the LEA's own version.

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

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

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

Forms to Submit with your Interim Report

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

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

- **LCFF Calculator – FCMAT Calculator (D, E) ~** Use the FCMAT Calculator v26.2a 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 compiled to provide a comprehensive view of 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*
  - Cashflow Worksheet

*Alternative Form – Each form listed is REQUIRED

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

First Interim: Common Issues We See
(Quick reminders to strengthen your submission)

1. Criteria & Standards (C&S)

- Common issue
  - "Not Met" responses without a clear explanation
  - Explanations that restate the question or don't quantify the variance
  - Do not include Fund 09 or COE data
- Reminder
  - C&S is an early warning tool, not just a form
- Best practice
  - Clearly state what changed, why it changed, and the fiscal impact
  - Tie the variance to corrective actions, when applicable
  - Here are examples of the expectations for answers in the criteria and standards:

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

Current Year (2025-26)	4,716,623.00	5,634,518.00	19.5%	Yes
1st Subsequent Year (2026-27)	2,982,414.00	3,270,128.00	9.6%	Yes
2nd Subsequent Year (2027-28)	2,707,469.00	2,996,318.00	10.7%	Yes

Explanation: (required if Yes)

Current-year grants have been updated to reflect grant awards. Additional state funds have been budgeted for the Student Support and Professional Development Grant and the Learning Recovery Emergency Block Grant. In the subsequent years, onetime funds have been removed, grant awards based on prior year, adjustments to lottery funds, and STRS on-behalf revenue.

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 for the current year came in at 59 students less than the budget projections. In the subsequent years, enrollment has been updated to reflect a neighboring district's interdistrict transfer policy change, which could impact enrollment by 100 students each year. Also, district enrollment projections have been updated to reflect a lower student cohort count based on current fall enrollment trends.

2. Advanced Apportionment Estimates

- Common issue
  - Including advanced apportionment as ongoing revenue
- Reminder
  - Advanced apportionment is for cash flow only
  - Estimates are based on prior-year data, not current-year entitlement

- Best practice
    - Use advanced apportionment for cash flow planning only
    - Base revenue projections on updated entitlement estimates

3. Entitlements Not Updated

- Common issue
    - Federal entitlements not updated to 2025-26 estimated entitlements carried forward
- Reminder
    - Interim is a checkpoint, not a rollover
- Best practice
    - Update entitlement estimates to the latest entitlements. Review resources to ensure that carryover and unearned revenue are counted only once.
    - Clearly document changes from prior reporting periods.

4. Carryover and One-Time Costs in the MYP

- Common issue
    - One-time expenditures or grant carryover assumed in out-years
- Reminder
    - One-time funding should not support ongoing costs
- Best practice
    - Remove one-time costs from the MYP
    - Align grant funding with award periods

5. Budget Assumptions

- Common issue
    - Assumptions are missing, outdated, or incomplete
- Reminder
    - Assumptions drive the entire financial model
- Best practice
    - Clearly document assumptions for:
        - ADA
        - Staffing/FTE changes
        - COLA/compensation
        - Program changes
        - Contributions
    - Update assumptions at each interim
    - Ensure assumptions match what is happening in the MYP, criteria and standards, and LCFF Calculations

SSC School District and Charter School Financial Projection Dartboard
2026-27 Governor's Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2026-27 Governor's Budget proposal. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	**2025-26[1]**	**2026-27[2]**	**2027-28**	**2028-29**	**2029-30**
Department of Finance Statutory COLA	2.30%	2.41%	3.06%	3.34%	3.14%

LCFF GRADE SPAN FACTORS FOR 2026-27				
Entitlement Factors per ADA*	**TK-3**	**4-6**	**7-8**	**9-12**
2025-26 Base Grants	$10,256	$10,411	$10,719	$12,423
Statutory COLA of 2.41%	$247	$251	$258	$299
2026-27 Base Grants	$10,503	$10,662	$10,977	$12,722
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	$1,092	–	–	$331
2026-27 Adjusted Base Grants[3]	$11,595	$10,662	$10,977	$13,053
Transitional Kindergarten (TK) Add-On[4]	$5,679	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
California CPI		3.37%	3.08%	2.75%	2.68%	2.74%
California Lottery	Unrestricted per ADA	$190.00	$190.00	$190.00	$190.00	$190.00
	Restricted per ADA	$82.00	$82.00	$82.00	$82.00	$82.00
Mandate Block Grant (District)	Grades K-8 per ADA	$39.09	$40.03	$41.25	$42.63	$43.97
	Grades 9-12 per ADA	$76.48	$78.32	$80.72	$83.42	$86.04
Mandate Block Grant (Charter)	Grades K-8 per ADA	$20.52	$21.01	$21.65	$22.37	$23.07
	Grades 9-12 per ADA	$58.21	$59.61	$61.43	$63.48	$65.47
Interest Rate for Ten-Year Treasuries		4.23%	4.36%	4.50%	4.40%	4.50%
CalSTRS Employer Rate[5]		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate[4]		26.81%	26.40%	26.90%	26.10%	25.30%
Unemployment Insurance Rate[6]		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage[7]		$16.90	$17.40	$17.90	$18.40	$18.90

STATE MINIMUM RESERVE REQUIREMENTS FOR 2026-27	
Reserve Requirement	**District ADA Range**
The greater of 5% or $90,000	0 to 300
The greater of 4% or $90,000	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 2026-27 fiscal year

[2]Applies to Equity Multiplier, Special Education, Child Nutrition, State Preschool, Foster Youth Services Coordinating Program, Mandate Block Grant, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program.

[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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BASC Business and Administration Services Committee

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%	2.41%	3.06%
Special Education COLA	2.30%	New Base Rate	3.06%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.81%	26.40%	26.90%
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]	$17.90[3]
Universal TK/ADA LCFF add-on	$5,545.00	$5,679.00	$5,853.00
Mandate Block Grant			
School Districts			
Grades K-8 per ADA	$39.09	$40.03	$41.25
Grades 9-12 per ADA	$76.48	$78.32	$80.72
Charter Schools			
Grades K-8 per ADA	$20.52	$21.01	$21.66
Grades 9-12 per ADA	$58.21	$59.61	$61.43

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

TWIN HILLS UNION SCHOOL DISTRICT

BUDGET TRANSFERS

February, 2026 - Page 1 of 1		REVENUE		EXPENDITURES		NET CHANGE TO FUND BALANCE	
BR/BT #	GENERAL BUDGET CATEGORY	BUDGET INCREASE	BUDGET DECREASE	BUDGET INCREASE	BUDGET DECREASE	INCREASE (DECREASE)	ADDITIONAL INFORMATION
		Increases FB	*Decreases FB*	*Decreases FB*	*Increases FB*		
District 53, Fund 01							
BR 17	Rev/Exp: Federal / Supplies +Services	918		918		0	Update Restricted Res3010 and Res4035: Update Federal Title 1 and Title 2 revenue based on updated information with expenses to match.
BR 22	Rev/Exp: Other State + Local/ Salaries + Benefits + Supplies + Services	19,240		56,519		(37,279)	Update Unrestricted Res0000: Adjusted Salaries & Benefits for employees to tighten for 2nd Interim plus minimal changes to supplies and services.
BR 23	Rev/Exp: Other State+Local/ Salaries + Benefits + Supplies +Services	20,418		60,418		(40,000)	Update Restricted Resources 2600, 6019, 7032, 7435, 7810, 8150, 9010, 9050, 9052, 9053: See below.
	Res2600 ELOP expenses for after school program salaries and benefits ($30,000 out of fund balance). Res6019 SSPDBG costs for math instructional materials and furniture ($10,000 out of fund balance). Res7810 this years Literacy Screening funding and expenses to match are set up. Res8150 RRM small expense adjustments. Res9010 set up Rotary Grant and expense to match. Set up Res9052 Walkathon/Jogathon revenue and expenses. Set up Res9053 THAB Ed Foundation grants and expenses to match.						
BR 25	Rev/Contribution/Exp: Local/TF/ Salaries +Benefits +Services	134,600	99,600	134,600		(99,600)	Update Res6500: Special Education revenue from SunRidge increased. Expenses updated with changes to salaries, benefits, services. Additional service costs necessary based on student needs.
BR 26+27	Rev: State	260,430		0		260,430	Update Res0000: Basic Aid Supplement funding increase based on 1st Principal Apportionment Feb 20, 2026
	Totals	**435,606**	**99,600**	**252,455**	**0**	**83,551**	**Net Increase/(Decrease) to Fund Balance**
District 53, Fund 03 Twin Hills Charter Middle							
BR 20	Rev/Exp: Other State/ Salaries + Benefits + Services	500		9,090		(8,590)	Update Unrestricted Res0000: Fine tuned for 2nd Interim.
BR 21	Rev/Exp: Other State+Local/ Salaries + Benefits + Supplies +Services	17,379		32,379		(15,000)	Update Restricted Resources 1100, 2600, 6266, 6762, 7435, 9010, 9053: See below.
	Update Res1100: Lottery fine tuned. Update Res2600 ELOP with cost for after school programs ($5,000 out of fund balance). Set up Res6266 Ed Effectiveness substitutes for professional development during the school day. Update Res6762 to add FTE to Culinary Arts program ($10,000 out of fund balance). Update Res9010 to set up Rotary Grant plus expense to match. Update Res9053 to set up THAB Ed Foundation funding and expenses to match.						
	Totals	**17,879**	**0**	**41,469**	**0**	**(23,590)**	**Net Increase/(Decrease) to Fund Balance**
District 53, Fund 09: Orchard View							
BR 19	Rev/Exp: Other State/ Salaries +Benefits + Services	118		118		0	Update Unrestricted Res0000: Fine tuned for 2nd Interim.
BR 24	Rev/Exp: Other State / Supplies +Services	903		903		0	Update Restricted Res7810: Literacy Screening funding for 25-26 and expenses to match.
	Totals	**1,021**	**0**	**1,021**	**0**	**0**	**Net Increase/(Decrease) to Fund Balance**
District 53, Fund 12: Child Development							
BR 18	Rev/Exp: Local/ Salaries +Benefits +Services	10,000		21,408		(11,408)	Update revenue for county stipends. Update salary with employer costs based on staffing changes and service expenses to tighten budget.
	Totals	**10,000**	**0**	**21,408**	**0**	**(11,408)**	**Net Increase/(Decrease) to Fund Balance**
District 53, Fund 13: Cafeteria							
						0	
	Totals	**0**	**0**	**0**	**0**	**0**	**Net Increase/(Decrease) to Fund Balance**
District 21: SunRidge							
BR 09	Contrib/Rev: Other State	44,416	88,832			(44,416)	Res6546: ERMHS 24-25 funding not received from the SELPA. Required to contribute amount from unrestricted.
BR 10	Rev/Exp: Local/Salaries + Benefits + Services	1,000		10,385		(9,385)	Update Unrestricted Res0000: Miscellaneous revenue, repairs at site, set up long term sub costs.
BR 11	Rev/Exp: Other State+Local/ Salaries +Benefits +Supplies +Services	13,257	8,700	13,257		(8,700)	Update Restricted Resources 1100, 2600, 6266, 6500, 6762, 7435, 7810, 9010, 9042: See below.
	For most resources update expenses based on actual usage. Update Res7810 Literacy Screening revenue and expenses for 25-26. Set up Res9010 Rotary Grant funding and expenses to match. Update Res6500 to increase service costs requiring a contribution from unrestricted.						
	Totals	**58,673**	**97,532**	**23,642**	**0**	**(62,501)**	**Net Increase/(Decrease) to Fund Balance**
For the March 12, 2026 board meeting							

Budget Updates

Policy 5117: Interdistrict Attendance

The Governing Board recognizes that parents/guardians of students who reside within the geographic boundaries of one district may, for a variety of reasons, desire to enroll their children in a school in another district. Student transfers into and out of the district shall be in accordance with law and as specified in this policy and accompanying administrative regulation.

Interdistrict Attendance Agreements and Permits

The district may enter into an agreement with any other school district, for a term not to exceed five school years, for the interdistrict attendance of students who are residents of either district. (Education Code 46600)

The agreement shall specify the terms and conditions under which interdistrict attendance shall be permitted or denied. Additionally, it may contain standards agreed upon by both districts for reapplication and/or revocation of the student's permit. (Education Code 46600)

When the request of a student seeking to transfer out of the district, or an individual permit verifying another district's approval for its student to transfer into the district, is received, the Superintendent or designee shall review, and approve or deny the request or permit based on the terms and conditions of the interdistrict attendance agreement.

Instruction Collaboration Agreements

The district may, with Board approval, enter into an instruction collaboration agreement (ICA) with another school district, county office of education, or charter school for the district to offer the same or similar courses and coursework to students from another school district, county office of education, or charter school who have been impacted by any of the following: (Education Code 48345)

1. Disruptions or cancellations in science, technology, engineering, and mathematics (STEM) classes

2. Disruptions or cancellations in dual language immersion programs

3. Teacher shortages in STEM classes or dual language immersion programs

Prior to accepting students for classes for any of the reasons specified in Items #1-3 above, the Superintendent or designee shall, with Board approval, determine the maximum number of students that the district can accept for these purposes. The district shall accept students who apply until the district is at maximum capacity.

Students shall be transferred to this program through an unbiased process that prohibits an inquiry into, or evaluation or consideration of, whether a student should be authorized to participate in the course or coursework based upon the student's current academic or athletic performance, proficiency in English, physical condition, any of the individual characteristics specified in Education Code 200, or family income. If the number of applicants exceeds the number of seats available, the approval for participation shall be determined by a random public drawing at a regularly scheduled Board meeting. (Education Code 48345)

The Superintendent or designee shall publicly post information, including, but not limited to, applicable forms and timelines for submission pursuant to the ICA, to ensure that students and their families are aware of the opportunities to participate. (Education Code 48345)

When negotiating the ICA, the Superintendent or designee shall collaborate with the other participating local educational agencies to agree upon an appropriate shared cost structure. (Education Code 48345)

Transportation

Upon parent/guardian request, the district shall provide transportation assistance to a student receiving an interdistrict transfer who is eligible for free and reduced-price meals and is the child of an active duty military parent/guardian or a victim of bullying, as defined in Education Code 46600. The amount of transportation assistance provided to the student may not exceed the Supplemental Grant received for the student. (Education Code 46600)

Additionally, upon request of a student's parent/guardian, the Superintendent or designee may authorize transportation for any interdistrict transfer student to and from designated bus stops within the attendance area of the school that the student attends, if space is available.

Interdistrict transfer students may not be transported outside of District boundaries unless required by law.

Policy Reference Disclaimer:
These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the Governing Board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State	Description
CA Constitution Article 1, Section 31	Nondiscrimination on the basis of race, sex, color, ethnicity, or national origin
Ed. Code 200	Educational equity
Ed. Code 41020	Requirement for annual audit
Ed. Code 46600-46611	Interdistrict attendance agreements
Ed. Code 48204	Residency requirements for school attendance
Ed. Code 48300-48317	Student attendance alternatives; school district of choice program
Ed. Code 48900	Grounds for suspension or expulsion
Ed. Code 48915	Expulsion; particular circumstances
Ed. Code 48915.1	Expelled individuals; enrollment in another district
Ed. Code 48918	Rules governing expulsion procedures
Ed. Code 48980	Parent/Guardian notifications
Ed. Code 48985	Notices to parents/guardians in language other than English
Ed. Code 52317	Regional Occupational Center/Program; enrollment of students; interdistrict attendance
Ed. Code 8151	Apprentices; exemption from interdistrict attendance agreement

Management Resources	Description
Attorney General Opinion	84 Ops.Cal.Atty.Gen. 198 (2001)
Attorney General Opinion	87 Ops.Cal.Atty.Gen. 132 (2004)
Court Decision	Walnut Valley Unified School District v. the Superior Court of Los Angeles County (2011) 192 Cal.App.4th 234
Court Decision	Crawford v. Huntington Beach Union High School District (2002) 98 Cal.App.4th 1275
Website	CSBA District and County Office of Education Legal Services
Website	California Department of Education

Website	CSBA

Cross References

Code	Description
1312.3	Uniform Complaint Procedures
1312.3	Uniform Complaint Procedures
1312.3-E(1)	Uniform Complaint Procedures
1312.3-E(2)	Uniform Complaint Procedures
3460	Financial Reports And Accountability
3460	Financial Reports And Accountability
3540	Transportation
3541	Transportation Routes And Services
3553	Free And Reduced Price Meals
3553	Free And Reduced Price Meals
5020	Parent Rights And Responsibilities
5020	Parent Rights And Responsibilities
5111	Admission
5111	Admission
5111.1	District Residency
5111.1	District Residency
5112.2	Exclusions From Attendance
5113.1	Chronic Absence And Truancy
5113.1	Chronic Absence And Truancy
5113.12	District School Attendance Review Board
5113.12	District School Attendance Review Board
5116	School Attendance Boundaries
5116.1	Intradistrict Open Enrollment

5116.1	Intradistrict Open Enrollment
5119	Students Expelled From Other Districts
5131.2	Bullying
5131.2	Bullying
5144.1	Suspension And Expulsion/Due Process
5144.1	Suspension And Expulsion/Due Process
5145.6	Parent/Guardian Notifications
5145.6-E(1)	Parent/Guardian Notifications
5148	Child Care And Development
5148	Child Care And Development
6146.3	Reciprocity Of Academic Credit
6146.3	Reciprocity Of Academic Credit
6173.1	Education For Foster Youth
6173.1	Education For Foster Youth
6173.2	Education Of Children Of Military Families
6173.2	Education Of Children Of Military Families
7160	Charter School Facilities
7160	Charter School Facilities
9000	Role Of The Board
9321	Closed Session
9321-E(1)	Closed Session
9321-E(2)	Closed Session

1039-1/9206527.1

Regulation 5117: Interdistrict Attendance
Interdistrict Attendance Agreements and Permits

Original Adopted Date: NEW | Last Reviewed Date: NEW
Status: Originally Adopted

Procedure

All interdistrict attendance requests must originate with the district of residence. Parent(s)/guardian(s) wishing to request their child be transferred from their district of residence to the Twin Hills Union School District ("District") must complete the "Sonoma County Interdistrict Transfer Agreement" and submit it to their district of residence. This form may be obtained from the resident district's administrative office.

When approved by their district of residence, the district of residence must forward the request to the District.

The Board authorizes the Superintendent or designee to grant or deny interdistrict attendance requests for up to five school years pursuant to the rules in this Regulation. The Superintendent or designee may make exceptions to this general policy for any lawful reason.

If the request is approved, the parent(s)/guardian(s) may proceed to the assigned school site and register.

The Superintendent or designee may revoke/rescind the interdistrict permit for any lawful reason. Interdistrict permits will remain in force only if the student meets attendance, behavior, and academic requirements of the District.

In accordance with an agreement between the district and another district, a permit authorizing a student of either district to enroll in the other district may be issued upon approval of both districts.

The District shall post on its website the procedures and timelines for requesting an interdistrict transfer permit, including a link to Board Policy 5117 - Interdistrict Attendance and Administrative Regulation 5117 – Interdistrict Attendance. The posted information shall include, but is not limited to: (Education Code 46600.1, 46600.2)

1. The date upon which the district will begin accepting and processing interdistrict transfer requests for the following school year

2. The reasons for which the district may approve or deny a request, and any information or documents that must be submitted as supporting evidence

3. If applicable, the process and timelines by which a denial of a request may be appealed within the district before the district renders a final decision

4. A statement that failure of a parent/guardian to meet any timelines established by the district shall be deemed an abandonment of the request

5. Applicable timelines for processing a request, including the following statements:

    a. For an interdistrict transfer request received by the district 15 or fewer calendar days before the commencement of instruction in the school year for which the transfer is sought, the district will notify the parent/guardian of its final decision within 30 calendar days from the date the request was received

    b. For an interdistrict transfer request received by the district more than 15 days before the commencement of instruction in the school year for which the interdistrict transfer is sought, the district will notify the parent/guardian of its final decision as soon as possible, but no later than 14 calendar days after the commencement of instruction in the school year for which transfer is sought

6. The conditions under which an existing interdistrict transfer permit may be revoked or rescinded

Reasons to Grant or Deny

The Superintendent or designee may approve an interdistrict attendance permit for a student for any of the following reasons when stipulated in the agreement:

1. To meet the child care needs of the student, only as long as the student's child care provider remains within district boundaries

2. To meet the student's special mental or physical health needs as certified by a physician, school psychologist, or other appropriate school personnel

3. When the student has a sibling attending school in the receiving district, to avoid splitting the family's attendance

4. To allow the student to complete a school year when the student's parents/guardians have moved out of the district during that year

5. To allow the student to remain with a class graduating that year from an elementary or middle school

6. When the parent/guardian provides written evidence that the family will be moving into the district in the immediate future and would like the student to start the school year in the district

7. When the student will be living out of the district for one year or less

8. When recommended by the school attendance review board, or by county child welfare, probation, or social service agency staff in documented cases of serious home or community problems which make it inadvisable for the student to attend the school of residence

9. When there is valid interest in a particular educational program not offered in the district of residence

10. To provide a change in school environment for reasons of personal and social adjustment

Priority for interdistrict attendance shall be given to a student who has been determined, through an investigation by either the district of residence or district of proposed enrollment, to be a victim of an act of bullying, as defined in Education Code 48900(r), committed by a student of the district of residence. (Education Code 46600)

Until the district is at maximum capacity, the district shall accept any student whose interdistrict transfer application is based on being the victim of an act of bullying or a child of an active duty military parent/guardian. The district shall ensure that such students are transferred through an unbiased process that prohibits an inquiry into or evaluation or consideration of whether a student should be enrolled based on academic or athletic performance, physical condition, proficiency in English, family income, or any of the individual characteristics set forth in Education Code 220, including, but not limited to, race or ethnicity, gender, gender identity, gender expression, and immigration status. (Education Code 46600)

The Superintendent or designee may deny initial requests for interdistrict attendance permits due any lawful reason, to include:

1. Limited district resources
2. Overcrowding of school facilities at the relevant grade level
3. Capacity of special education programs
4. Other considerations that are not arbitrary.

However, once a student is transferred, the district shall not deny continued attendance because of overcrowded facilities at the relevant grade level.

The District sets capacities to ensure it has space for resident students who might transfer in mid-year. These capacities are not reflective of overall class size capacities that are negotiated in any bargaining agreement. Capacities per class per school site are as follows:

- General Education Transitional Kindergarten: 18 students
- General Education Kindergarten: 22 students
- General Education Grades One to Three: 22 students
- General Education Grades Four through Eight: 26 students
- Resource/Education Specialist Program: 18:1 (caseload per certificated staff)
- Speech and Language Instruction: 25:1 (caseload per certificated staff)
- Occupational Therapy: 25:1 (caseload per certificated staff)

The Superintendent or designee shall deny interdistrict permits to any student who requires an educational program that the District does not operate.

If the transfer request is for the current school year, the Superintendent or designee shall notify the parent(s)/guardian(s) of the final decision within 30 calendar days of receiving the request. If the transfer request is for a future school year, the Superintendent or designee shall notify the parent(s)/guardian(s) of the final decision as soon as possible, but no later than 14 calendar days after the commencement of instruction during that school year. (Education Code 46600.2)

If a student's interdistrict transfer request is denied, the Superintendent or designee shall, in writing, notify the parents/guardians of their right to appeal to the County Board of Education within 30 calendar days from the date of the final denial. (Education Code 46600.2)

All notices to parents/guardians regarding the district's decision on any request for interdistrict transfer shall conform to the translation requirements of Education Code 48985, and may be provided by regular mail, electronic format if the parent/guardian provides an email address, or by any other method normally used to communicate with parents/guardians in writing. (Education Code 46600.2)

Pending a decision by the two districts or by the County Board on appeal, the Superintendent or designee may provisionally transfer a student who resides in another district for a period not to exceed two school months, provided the district is the district of proposed enrollment. If the decision has not been rendered by the conclusion of two school months and the districts or County Board is still operating within the prescribed timelines, the student shall not be allowed to continue attending the district school to which the student was provisionally transferred. (Education Code 46603)

Students who are under consideration for expulsion or who have been expelled may not appeal interdistrict attendance denials or rescissions while expulsion proceedings are pending or during the term of the expulsion. (Education Code 46601)

Revoking/Rescinding an Interdistrict Permit

Interdistrict attendance permits may be revoked at any time during the school year for any of the following reasons:

1. A student disrupts the learning environment, which may include disciplinary incidents as defined in Education Code section 48900 *et seq.*

2. A student has excessive absences, defined as 5 unexcused absences, 5 unexcused tardies over 30 minutes, or 10 unexcused tardies under 30 minutes in a single school year, or any combination of these at the discretion of the Superintendent or designee

3. Violation of school or District rules and/or procedures

4. The conditions of eligibility under which the permit was originally granted do not remain in effect

5. A parent/guardian made false statements or misrepresentations in applying for or maintaining enrollment in the District

6. A student demonstrates insufficient scholastic progress

7. A parent/guardian has failed to submit a request for interdistrict attendance for renewal, per the terms of an existing interdistrict attendance agreement

8. A parent/guardian has demonstrated a pattern of behavior in violation of Board Policy 1313 - Civility

Transfers Out of the District

A student whose parent/guardian is in active military duty shall not be prohibited from transferring out of the district, provided the school district of proposed enrollment approves the application for transfer. (Education Code 46600, 48307)

If the district is unable to provide an intradistrict transfer to a student who is a victim of an act of bullying, as defined in Education Code 46600, the district shall not prohibit the student from transferring out of the district if the district of proposed enrollment approves the application for transfer. (Education Code 46600)

The district may limit transfers out of the district to a school district of choice under any of the following circumstances: (Education Code 48307)

1. The number of student transfers out of the district to a school district of choice has reached the limit specified in Education Code 48307 based on the district's average daily attendance

2. The County Superintendent of Schools has given the district a qualified or negative budget certification or has determined that the district will not meet the state's standards and criteria for fiscal stability in the subsequent fiscal year exclusively as a result of student transfers from this district to a school district of choice

3. The Board determines that the transfer would negatively impact any of the following: (Education Code 48307)

    a. A court-ordered desegregation plan

    b. A voluntary desegregation plan of the district, consistent with the California Constitution, Article 1, Section 31

    c. The racial and ethnic balance of the district, consistent with the California Constitution, Article 1, Section 31

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State	**Description**
CA Constitution Article 1, Section 31	Nondiscrimination on the basis of race, sex, color, ethnicity, or national origin
Ed. Code 200	Educational equity
Ed. Code 41020	Requirement for annual audit

Ed. Code 46600-46611	Interdistrict attendance agreements
Ed. Code 48204	Residency requirements for school attendance
Ed. Code 48300-48317	Student attendance alternatives; school district of choice program
Ed. Code 48900	Grounds for suspension or expulsion
Ed. Code 48915	Expulsion; particular circumstances
Ed. Code 48915.1	Expelled individuals; enrollment in another district
Ed. Code 48918	Rules governing expulsion procedures
Ed. Code 48980	Parent/Guardian notifications
Ed. Code 48985	Notices to parents/guardians in language other than English
Ed. Code 52317	Regional Occupational Center/Program; enrollment of students; interdistrict attendance
Ed. Code 8151	Apprentices; exemption from interdistrict attendance agreement

Management Resources	**Description**
Attorney General Opinion	84 Ops.Cal.Atty.Gen. 198 (2001)
Attorney General Opinion	87 Ops.Cal.Atty.Gen. 132 (2004)
Court Decision	Walnut Valley Unified School District v. the Superior Court of Los Angeles County (2011) 192 Cal.App.4th 234
Court Decision	Crawford v. Huntington Beach Union High School District (2002) 98 Cal.App.4th 1275
Website	CSBA District and County Office of Education Legal Services
Website	California Department of Education
Website	CSBA

Cross References

Code	**Description**
1312.3	Uniform Complaint Procedures
1312.3	Uniform Complaint Procedures

1312.3-E(1)	Uniform Complaint Procedures
1312.3-E(2)	Uniform Complaint Procedures
3460	Financial Reports And Accountability
3460	Financial Reports And Accountability
3540	Transportation
3541	Transportation Routes And Services
3553	Free And Reduced Price Meals
3553	Free And Reduced Price Meals
5020	Parent Rights And Responsibilities
5020	Parent Rights And Responsibilities
5111	Admission
5111	Admission
5111.1	District Residency
5111.1	District Residency
5112.2	Exclusions From Attendance
5113.1	Chronic Absence And Truancy
5113.1	Chronic Absence And Truancy
5113.12	District School Attendance Review Board
5113.12	District School Attendance Review Board
5116	School Attendance Boundaries
5116.1	Intradistrict Open Enrollment
5116.1	Intradistrict Open Enrollment
5119	Students Expelled From Other Districts
5131.2	Bullying
5131.2	Bullying
5144.1	Suspension And Expulsion/Due Process
5144.1	Suspension And Expulsion/Due Process

5145.6	Parent/Guardian Notifications
5145.6-E(1)	Parent/Guardian Notifications
5148	Child Care And Development
5148	Child Care And Development
6146.3	Reciprocity Of Academic Credit
6146.3	Reciprocity Of Academic Credit
6173.1	Education For Foster Youth
6173.1	Education For Foster Youth
6173.2	Education Of Children Of Military Families
6173.2	Education Of Children Of Military Families
7160	Charter School Facilities
7160	Charter School Facilities
9000	Role Of The Board
9321	Closed Session
9321-E(1)	Closed Session
9321-E(2)	Closed Session

RESOLUTION OF THE GOVERNING BOARD OF EDUCATION OF THE TWIN HILLS UNION SCHOOL DISTRICT TO ESTABLISH FUND 05 - IN DISTRICT 53

RESOLUTION NO. 2026-607

WHEREAS, the District maintains funds in accord with generally accepted accounting principles and Governmental Accounting Standards Board (GASB) guidance; and

WHEREAS, there exist two accounts within the District designated as District 21 and District 53; and

WHEREAS, SunRidge is a charter school ("Charter School") within the District and Charter School income and expenditures must be segregated from other District income and expenditures; and

WHEREAS, the District desires to segregate Charter School income and expenditures currently placed in Fund 09 within District 21 to a new fund, Fund 05, in District 53 for purposes of business expediency and efficacy, while maintaining the new fund's segregation from other District income and expenditures; and

WHEREAS, towards this end, the District has been advised by the Sonoma County Office of Education that a resolution is necessary to establish Fund 05 in District 53; and

NOW THEREFORE BE IT RESOLVED that the Board of Education of the District approves the establishment of Fund 05 within District 53 and,

BE IT FURTHER RESOLVED that the District Superintendent is directed to file three identical copies of the Resolution with the County Superintendent, County Auditor and County Treasurer.

The foregoing resolution was introduced by Board Member _____, who moved its adoption, seconded by _____ and adopted on roll call by the following vote:

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

I hereby certify the foregoing to be a full, true, and correct resolution duly adopted by the Board of Trustees of the Twin Hills Union School District.

Dated this 12th day of March, 2026

_____

Clerk/President, Board of Trustees

RESOLUTION OF THE GOVERNING BOARD OF EDUCATION OF THE TWIN HILLS UNION SCHOOL DISTRICT TO ESTABLISH FUND 04 - IN DISTRICT 53

RESOLUTION NO. 2026 - 608

WHEREAS, the District maintains funds in accord with generally accepted accounting principles and Governmental Accounting Standards Board (GASB) guidance; and

WHEREAS, Orchard View is a charter school ("Charter School") within the District and Charter School income and expenditures must be segregated from other District income and expenditures; and

WHEREAS, the District desires to segregate Charter School income and expenditures currently placed in Fund 09 within District 53 to a new fund, Fund 04, in District 53 for purposes of business expediency and efficacy, while maintaining the new fund's segregation from other District income and expenditures; and

WHEREAS, towards this end, the District has been advised by the Sonoma County Office of Education that a resolution is necessary to establish Fund 04 in District 53; and

NOW THEREFORE BE IT RESOLVED that the Board of Education of the District approves the establishment of Fund 04 within District 53 and,

BE IT FURTHER RESOLVED that the District Superintendent is directed to file three identical copies of the Resolution with the County Superintendent, County Auditor and County Treasurer.

The foregoing resolution was introduced by Board Member _____, who moved its adoption, seconded by _____ and adopted on roll call by the following vote:

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

I hereby certify the foregoing to be a full, true, and correct resolution duly adopted by the Board of Trustees of the Twin Hills Union School District.

Dated this 12th day of March, 2026

_____

Clerk/President, Board of Trustees

Transportation Plan for THUSD 2025-26

Transportation Services:

1. Enter description of transportation services offered to pupils, and how it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income. Plan may provide for the LEA to partner with municipally owned transit system to provide services to middle and high school students. An LEA may provide no-cost transit passes to students. ***Twin Hills USD contracts with West County Transportation Agency of Santa Rosa, CA 95407, in order to provide tran sportaion services for our students (h ome to schoool), as well as Special Education students at various school sites.***

2. Enter description of LEA's transportation services that would be accessible to pupils with disabilities, and homeless children and youth. ***In regards to Special Education Transportation, West County Transportation Agency requires drivers who are especially competent to give the best service and protection for your child. To assure safe drivers for the children, the West County Transportation Agency requires all school bus drivers to attend regularly scheduled safety meetings and in-service training sessions to improve their skills in transporting special education children. In addition, state law requires each driver to have a valid School Bus Driver Certificate and first aid training, to pass a physical examination, and to obtain a traffic and criminal clearance. Electric wheelchairs transported on school buses shall be capable of being locked in gear when placed in a school bus or shall have an independent braking system capable of holding the wheelchair in place. Wheelchair power shall be turned off prior to being transported in a school bus. Batteries used to propel electric wheelchairs shall be both leak-resistant and spill-resistant or shall be placed in a leak-resistant container. Batteries shall be secured to the wheelchair frame in such a manner as to prevent separation in the event of an accident. Any wheelchair, which does not meet minimum state requirements, shall not be transported. It is the parent's responsibility to provide all equipment, which meets the minimum safety requirements.***

3. Enter description of how unduplicated pupils, would be able to access available home-to-school transportation at no-cost to the pupils. ***Twin Hills Union contracts with West County Transportation Agency of Santa Rosa, CA 95407 in order to provide transportaion services for our students at Apple Blossom and Twin Hills Middle School (home to schoool). The school communicates with families via "Parentsquare", a multi-lingual media platform messaging via SMS and email, traditional school newsletters, parent conferences and school events, in order to promote unduplicated pupils access to home-to-school transportation at no-cost to the pupils. West County Transportation Agency meets the needs of all students, in terms of logisitcs and route planning.***

Consultations:

Enter description of the *required* *plan consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils and other stakeholders.* ***West County Transportation Agency engages THUSD constituents who utilize transportation services through public Zoom meetings, via their website, and through direct communication with Twin Hills Union staff. West County Transportation Agency takes responsibility for articulating with regional local transit authorities, local air pollution control districts and air quality management districts on behalf of the district. THUSD as well as relevant Twin Hills Union Special Education staff, engage our constituents who utlize transportation services, as well as ourstaff, in order to recieve elicit feedback in order to improve the services.***

Revenue Calculation 2025-26	
Total 2024-25 Transportation Expenses (Function 3600)	208,518
Less Capital Outlay (object 6XXX, Function 3600)	-
Less Nonagency Expenditures (Goal 7110,7150, Function 3600)	-
Estimated 60% Reimbursement	125,111
Less 2024-25 Transportation add-on (from LCFF Calculator)	57,968
Prior year true-up by CDE	
Total Revenue (Object 8590, Resource 0000)	**67,143**

Expenditures and Other Financing Uses 2025-26	
2000-2999 - Classified Salaries	-
3000-3999 - Employee Benefits	-
4000-4999 - Books and Supplies	-
5000-5999 - Services and other Operating Expenditures	228,540.00
6000-6999 - Capital Outlay	-
7000-7999 - Other Outgo	-
Total Expenditures	**228,540.00**

Board Approval Date: *March 12, 2026*

The Transportation plan and revenue calculations were developed in accordance with Education Code Sections 39800.1 and 41850.1.

FY 2026-27 Budget Development Calendar

DATE	ACTIVITY
January 2026	26-27 Governor's Budget Proposal
	25-26 Second Interim period ends January 31. Budget updates done by that date are in the Approved column and
	are presented to the Board for approval
	24-25 Audit Report for period ended 06/30/2024 presented to the Board for approval
	26-27 Budget planning with Budget Ad Hoc Committee to discuss Governor's budget proposal
February 2026	25-26 Final Second Interim budget updates done for Projected column
	26-27 Budget planning with Budget Ad Hoc Committee to discuss subsequent year expense reductions
	26-27 Budget planning with Administrative team, discuss subsequent year expense reductions,
	projected enrollment, staffing
March 2026	25-26 Second Interim Report presented to the Board for approval with February budget updates. Due to SCOE by 3/15
	26-27 Budget planning with Administrative team, discuss subsequent year expense reductions and staffing
April 2026	26-27 Budget planning with Administrative team, discuss subsequent year expense reductions,
	projected enrollment, staffing
May 2026	26-27 Governor's May Revise
	26-27 Budget LCFF revenue calculations based on COLA provided in May Revise. All other revenue estimates completed.
	LCFF Calculator includes estimated enrollment and ADA per site administrator numbers and history
	26-27 Budget expenses finalized including salaries, employee benefits, instructional materials, supplies and services.
	26-27 Budget Preview with Board late May/early June
June 2026	26-27 Budget and LCAP Public Hearing
	26-27 Budget and LCAP presented to the Board for approval
July 2026	26-27 State of California adopts their budget and trailer bills
	25-26 Unaudited Actuals work begins.
August 2026	26-27 45 day budget report based on State of CA adopted budget presented to the Board for approval
September 2026	25-26 Unaudited Actuals presented to the Board for approval with final budget updates
October 2026	26-27 First Interim period ends October 31. Budget updates done by that date are in the Approved column and
	are presented to the Board for approval
November 2026	26-27 Final First Interim budget updates done for Projected column
December 2026	26-27 First Interim report presented to the Board for approval with November budget updates. Due to SCOE by 12/15

BEFORE THE GOVERNING BOARD OF THE

TWIN HILLS UNION SCHOOL DISTRICT

SONOMA COUNTY, CALIFORNIA

In the Matter of the Reduction or Discontinuance of Certain Particular Kinds of Services for the 2026-2027 School Year	))))	**RESOLUTION NO. 2026-610**

WHEREAS the Board hereby finds that it is in the best interest of the Twin Hills Union School District ("District") that, as of the end of the 2025-2026 school year, certain particular kinds of services now being provided by the District be reduced or discontinued as follows:

1. Eliminate the equivalent of 0.50 F.T.E. Special Education Teacher.

WHEREAS, in the opinion of the Governing Board of this District it is necessary by reason of the aforementioned reduction and discontinuance of services to decrease the number of certificated employees by the equivalent of one-half (0.50) full-time equivalent employees for the 2026-2027 school year;

NOW, THEREFORE, BE IT RESOLVED by the Governing Board of the Twin Hills Union--- School District that, as of the end of the 2025-2026 school year the foregoing particular kinds of services now being provided by said District be and hereby are reduced to the extent hereinabove set forth.

BE IT FURTHER RESOLVED that the District Superintendent or Superintendent's designee, be and hereby is authorized and directed to initiate and pursue procedures necessary not to reemploy the equivalent of one-half (0.50) full time equivalent certificated employees of this District pursuant to Education Code sections 44949 and 44955 because of said reduction and discontinuance of services.

The foregoing Resolution was adopted by the Governing Board of the Twin Hills Union School District on the 12th day of March, 2026, by the following vote:

AYES:

NOES:

ABSENT:

_____
President, Governing Board

I, _____, Clerk of the Governing Board of the Twin Hills Union-- School District do hereby certify that the foregoing Resolution was regularly introduced, passed and adopted by the Governing Board at its meeting held on March 12, 2026.

_____
Clerk, Governing Board

RESOLUTION

BEFORE THE BOARD OF TRUSTEES OF THE

TWIN HILLS UNION SCHOOL DISTRICT

SONOMA COUNTY, CALIFORNIA

In the Matter of the Elimination of Certain Positions in the Permanent Classified Service and Directing Notification of Classified Employees	))))	**RESOLUTION NO. 2026-611**

WHEREAS, the Twin Hills Union School District ("District") maintains the following positions within the classified/management service:

1. ***Instructional Aides – Full Inclusion***
2. ***Daycare Aides***

WHEREAS, due to cause, including lack of work and/or lack of funds and/or for compliance with the seniority requirements of the Education Code, the Board of Trustees hereby finds that it will be necessary to eliminate certain services to the following extent:

1. ***Three (3) Instructional Aide – Full Inclusion positions for a total of 2.08253 FTE***
2. ***Four (4) Daycare Aide positions for a total of 1.1094 FTE***

NOW, THEREFORE, IT IS RESOLVED by the Board of Trustees that as of the end of the 2025-2026 school year the above-referenced classified positions shall be eliminated or reduced by the District be to the extent set forth herein.

BE IT FURTHER RESOLVED that, pursuant to Education Code sections 45117, 45298, and 45308, the Superintendent or Superintendent's designee is authorized and directed to initiate and pursue procedures necessary terminate the employment of classified employees due to the elimination of the above-referenced classified positions.

The foregoing Resolution was passed and adopted by the Board of Trustees of the Twin Hills Union School District on March 12, 2026, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

_____
President, Board of Trustees

I, _____, Secretary/Clerk of the Board of Trustees, do hereby certify that the foregoing Resolution was regularly introduced, passed, and adopted by the Board of Trustees of the District at its meeting on March 12, 2026.

_____
Clerk/Secretary, Board of Trustees

RESOLUTION #2026-609
BEFORE THE BOARD OF TRUSTEES OF THE TWIN HILLS UNION SCHOOL DISTRICT

RESOLUTION TO CHANGE SIGNERS ON CURRENT REVOLVING CASH ACCOUNTS

RESOLUTION TO CHANGE SIGNERS ON CURRENT REVOLVING CASH ACCOUNTS WITH BMO:
TWIN HILLS USD REVOLVING
THUSD ABASP
THUSD CAFETERIA FUND
THUSD SUNRIDGE SCHOOL
APPLE BLOSSOM STUDENT BODY
ORCHARD VIEW SCHOOL STUDENT BODY
SUNRIDGE STUDENT BODY

EXCHANGE BANK:
TWIN HILLS UESD REVOLVING (403B)

WHEREAS, the Board of Trustees of Twin Hills Union School District has established revolving cash accounts for the purpose of maintaining accounting records of cash receipts and cash expenditures; and,

WHEREAS, the Board of Trustees of Twin Hills Union School District desires to change signers on the current revolving cash accounts for the Twin Hills USD for the purpose of depositing cash and checks and writing checks to transfer funds or pay other expenditures; and,

WHEREAS, the Twin Hills Union School District designated employees will make deposits and subsequently pay related expenditures;

WHEREAS, the Board of Trustees has received a recommendation from the District Superintendent or other appropriate District administrators to remove the following signer from the current revolving cash account: Patricia Nosecchi;

WHEREAS, the Board of Trustees has received a recommendation from the District Superintendent or other appropriate District administrators to add the following signer to the current revolving cash account: Jessica Katelyn Anderson;

WHEREAS, the Board of Trustees has discussed the recommendation made by the administration and concurs in said recommendation;

NOW, THEREFORE, IT IS HEREBY RESOLVED that the currently established bank accounts at Bank of the West will change the list of signers, and that listed cash accounts will require two (2) signatures for the purpose of withdrawal, one of these signatures must be of the Superintendent, Site Administrator or Chief Business Officer.

The foregoing **RESOLUTION** was passed and adopted at a meeting of the Board of Trustees of the **TWIN HILLS UNION SCHOOL DISTRICT** on the 12th day of March, 2026, on a motion by trustee _____, seconded by trustee _____ by the following vote:

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

I hereby certify the foregoing to be a full, true, and correct resolution duly adopted by the Board of Trustees of the Twin Hills Union School District.

Dated this 12th day of March, 2026

_____
Clerk/President, Board of Trustees

TWIN HILLS UNION SCHOOL DISTRICT

Consent Calendar: Acceptance of Donations

FEBRUARY 1 THROUGH FEBRUARY 28, 2026

Date Received	Donor	Amount	Purpose
District 53, Fund 01: Apple Blossom Elementary School /General District			
02/24/26	Various Families	$150.00	TDF AB REDDING
	Total	$150.00	TDF AB REDDING
District 53, Fund 03: Twin Hills Charter Middle School			
District 53, Fund 09: Orchard View Charter School			
	Total	$0.00	
District 53, Fund 12: Apple Blossom After School Program			
	Total	$0.00	
District 21, Fund 09: SunRidge Charter School			

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

Note: Generally, donations are recorded here when funds are deposited to SCOE account.
Donations marked * have not yet been deposited to SCOE.
{Date Received may actually be date deposited to bank or SCOE}

For the March 12, 2026 board meeting.

Checks Dated 02/01/2026 through 02/28/2026 **Board Meeting Date March 12th, 2026**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
2141980	02/04/2026	Andersen, Jessica Katelyn	01-5862	REIMB FINGERPRINTING DO 1/23/26		30.00
2141981	02/04/2026	Kyocera Document Solutions-CA	01-5603	PO #8535 - AB/TH RISO LEASE		295.94
2141982	02/04/2026	PresenceLearning, Inc.	01-5830	PO #8611 - OV PSYCH ED ASSESSMENT SRVCS	2,738.00	
				PO #8646 - OV SLP BUNDLE	1,514.21	4,252.21
2141983	02/04/2026	Primo Brands	03-5800	PO #8546 - THCMS DRINKING WATER		68.22
2141984	02/04/2026	T-Mobile	01-5840	PO #8710 - HOT SPOTS	20.00	
			09-5840	PO #8710 - HOT SPOTS	140.00	160.00
2141985	02/04/2026	T-Mobile	12-5911	PO #8657 - ABASP CELL PHONES		89.49
2141986	02/04/2026	Mobile Modular Mgmt Corp.	01-5600	PO #8573 - AB/TH RENT PORTABLES	701.52	
			03-5600	PO #8573 - AB/TH RENT PORTABLES	1,439.67	2,141.19
2141987	02/04/2026	ODP Business Solutions, LLC	01-4350	PO #8889 - DO SUPLS & POSTAGE	29.91	
			01-5950	PO #8889 - DO SUPLS & POSTAGE	154.44	184.35
2141988	02/04/2026	Discovery Education, Inc.	01-5840	PO #8885 - AB DREAMBOX MATH ADVANCED		3,482.85
2141989	02/04/2026	Pacific Gas & Electric	01-5510	PO #8588 - AB/TH GAS & ELEC	2,186.53	
			01-5520	PO #8588 - AB/TH GAS & ELEC	1,429.52	
			03-5510	PO #8588 - AB/TH GAS & ELEC	1,910.77	
			03-5520	PO #8588 - AB/TH GAS & ELEC	870.36	6,397.18
2141990	02/04/2026	Pellini, Jennifer	12-4390	REIMB ABASP NAPKINS & SNACKS 1/28/26	14.04	
			12-4397	REIMB ABASP NAPKINS & SNACKS 1/28/26	294.93	308.97
2141991	02/04/2026	Terminix Processing Center	03-5570	PO #8618 - TH PEST CONTROL		89.00
2141992	02/04/2026	Tel Con Communications	01-4400	PO #8877 - AB OFFICE PHONE		387.41
2141993	02/04/2026	Rising Phoenix Psych Ed Svcs	01-5130	PO #8385 - PSYCHOLOGY SRVCS		14,280.00
2141994	02/04/2026	Sebastopol Hardware Center	01-4370	PO #8595 - MAINT & OPER SUPLS	45.45	
			01-4380	PO #8595 - MAINT & OPER SUPLS	136.40	
			03-4370	PO #8595 - MAINT & OPER SUPLS	369.25	551.10
2141995	02/04/2026	ROOTS Solutions, LLC	01-5830	PO #8506 - AB IC GARDEN PROGRAM		2,100.00
2142974	02/06/2026	Affronti, Jude	03-4310	REIMB TH CULINARY SUPPLIES 2025-26		147.28
2142975	02/06/2026	Conger, Diane	01-5830	PO #8844 - SPECIAL EDUC ADMN SRVCS		1,470.00
2142976	02/06/2026	Kyocera Document Solutions Northern CA , Inc.	03-5603	PO #8533 - TH B1777 COPIER LEASE		262.21
2142977	02/06/2026	Sonoma County Office Of Educ.	03-5814	PO #8890 - TH TEACHER INDUCTION PGM FEES		7,250.00
2142978	02/06/2026	Mountain Fresh Spring Water	09-5800	PO #8429 - OV DRINKING WATER		26.25
2142979	02/06/2026	Brady Industries, LLC	01-4370	PO #8581 - AB/TH CUSTODIAL SUPLS		797.77

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

Checks Dated 02/01/2026 through 02/28/2026 **Board Meeting Date March 12th, 2026**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
2142980	02/06/2026	Flory Systems LLC	01-5830	PO #8540 - EDUCATION CONSULTING SRVCS		878.42
2142981	02/06/2026	Friedman's Home Improvement	01-4370	PO #8583 - MAINT & OPER SUPLS	155.74	
			01-4380	PO #8583 - MAINT & OPER SUPLS	232.14	
			03-4370	PO #8583 - MAINT & OPER SUPLS	247.65	635.53
2142982	02/06/2026	Greene, Janet	01-5830	PO #8505 - AB IC MUSIC & MOVEMENT		1,950.00
2142983	02/06/2026	Myhers, Catherine	01-5830	PO #8568 - SPECIAL EDUC ADMN SRVCS		2,500.00
2142984	02/06/2026	Orton Gillingham Intl. Inc.	01-4310	PO #8791 - AB Y-OGI SOUND DECKS		92.00
2144014	02/13/2026	ATT	01-5911	PHONE AB		373.91
2144015	02/13/2026	ATT	12-5911	PHONE AB DAYCARE		31.53
2144016	02/13/2026	ATT	09-5911	PHONE OV		102.43
2144017	02/13/2026	ATT	03-5911	PHONE TH		163.41
2144018	02/13/2026	ATT	01-5911	PHONE AB WELL		31.97
2144019	02/13/2026	ATT	03-5911	PHONE TH WELL		31.97
2144020	02/13/2026	Kyocera Document Solutions Northern CA , Inc.	09-5603	PO #8493 - OV COPIERS LEASE		444.76
2144021	02/13/2026	Kyocera Document Solutions Northern CA , Inc.	01-5603	PO #8532 - AB/TH KYOCERA COPIER LEASE	445.09	
			03-5603	PO #8532 - AB/TH KYOCERA COPIER LEASE	190.75	635.84
2144022	02/13/2026	Creative Ceramics & Glass LLC	09-4310	PO #8431 - OV ART/CERAMICS SUPLS		297.62
2144023	02/13/2026	Recology Sonoma Marin	01-5560	PO #8600 - AB DISPOSAL		1,060.92
2144024	02/13/2026	Recology Sonoma Marin	03-5560	PO #8601 - TH DISPOSAL		532.90
2144025	02/13/2026	Alpha Analytical Laboratories	01-5800	PO #8570 - AB WATER TESTING		40.00
2144026	02/13/2026	DuVall, Maura	09-4397	REIMB OV WINTER LUNCHEON 1/16/26 & PD WEBINAR 1/27/26	524.36	
			09-5202	REIMB OV WINTER LUNCHEON 1/16/26 & PD WEBINAR 1/27/26	75.00	599.36
2144027	02/13/2026	Eberly, Brian	03-4310	REIMB TH SCIENCE SUPLS 2025-26		126.99
2144028	02/13/2026	Ellwood, Nicole	03-4310	REIMB TEACHER DESIGNATED FUNDS TH 2025-26		19.99
2144029	02/13/2026	Major Alarm, Inc.	01-4400	PO #8892 - AB FIRE ALARM BOARD & CELL DIALERS	2,551.33	
			01-5630	PO #8892 - AB FIRE ALARM BOARD & CELL DIALERS	1,313.83	3,865.16
2144030	02/13/2026	Roberts Mechanical & Elect Inc	01-4370	PO #8865 - AB MERV 13 AIR FILTERS	440.29	
			01-5630	PO #8591 - AB/TH HVAC REPAIRS	492.50	
			09-5630	PO #8591 - AB/TH HVAC REPAIRS	476.20	1,408.99
2144031	02/13/2026	Redwood Lock, Inc.	01-4370	PO #8587 - AB/TH KEYS & LOCKS	37.04	

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

Checks Dated 02/01/2026 through 02/28/2026 — **Board Meeting Date March 12th, 2026**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
2144031	02/13/2026	Redwood Lock, Inc.	01-5630	PO #8587 - AB/TH KEYS & LOCKS	45.00	82.04
2144032	02/13/2026	Young, Minney & Corr, LLP	01-5823	PO #8712 - DISTRICT LEGAL SRVCS	10.00	
			09-5823	PO #8712 - DISTRICT LEGAL SRVCS	500.00	510.00
2144033	02/13/2026	Fagen Friedman & Fulfrost LLP	01-5823	PO #8779 - LEGAL SERVICES		664.00
2144034	02/13/2026	Savvas Learning Company LLC	01-5840	PO #8817 - AB INVESTIGATIONS DIGITAL		3,510.00
2144035	02/13/2026	SHI International Corp.	01-5840	PO #8887 - MICROSOFT INTUNE LICENSES		225.75
2144036	02/13/2026	Pellini, Jennifer	12-4310	REIMB ABASP CRAFT SUPLS, SNACKS, CUPS, & SPOONS 2/05/26	15.95	
			12-4390	REIMB ABASP CRAFT SUPLS, SNACKS, CUPS, & SPOONS 2/05/26	14.03	
				REIMB ABASP SNACKS & PAPERTOWELS 2/11/26	22.87	
			12-4397	REIMB ABASP CRAFT SUPLS, SNACKS, CUPS, & SPOONS 2/05/26	356.05	
				REIMB ABASP SNACKS & PAPERTOWELS 2/11/26	178.77	587.67
2144037	02/13/2026	Terminix Processing Center	01-5570	PO #8617 - AB PEST CONTROL		90.02
2144038	02/13/2026	Sebastopol Auto Parts	01-4370	PO #8593 - AB/TH MAINT SUPLS		34.07
2144039	02/13/2026	FHEG Santa Rosa Junior College	09-4310	PO #8428 - OV SRJC BOOKSTORE		1,502.58
2144040	02/13/2026	Weeks Drilling & Pump Co.	01-5800	PO #8752 - AB/TH WATER TREATMENT	550.00	
			03-5800	PO #8752 - AB/TH WATER TREATMENT	550.00	1,100.00
2144041	02/13/2026	West County Transport. Agency	01-5804	PO #8596 - SPEC ED TRANSPORTATION		11,635.78
2144042	02/13/2026	Zago, Caroline	03-4310	REIMB TH SCIENCE SUPLS 9/15/25		117.05
2145015	02/20/2026	Affronti, Jude	03-4310	REIMB TH CULINARY SUPPLIES 2025-26		107.12
2145016	02/20/2026	Arnold, Ashley	01-5862	REIMB FINGERPRINTING FEE AB 2/13/26		30.00
2145017	02/20/2026	Blick Art Materials	09-4310	PO #8800 - OV ART SUPLS		380.08
2145018	02/20/2026	Revolution Foods PBC	13-4710	PO #8590 - CAFET FOOD		30,377.96
2145019	02/20/2026	Kyocera Document Solutions Northern CA , Inc.	09-5603	PO #8493 - OV COPIERS LEASE		444.76
2145020	02/20/2026	Department Of Justice	01-5862	FINGERPRINT APPS JANUARY 2026	49.00	
			03-5862	FINGERPRINT APPS JANUARY 2026	96.00	
			12-5862	FINGERPRINT APPS JANUARY 2026	49.00	194.00
2145021	02/20/2026	Shura, Samantha	01-5111	PO #8386 - OT SERVICES		5,349.33
2145022	02/20/2026	Elliott, Erin	01-4310	REIMB LITERACY NIGHT MATLS & SNACKS AB 2025-26	33.57	
			01-4397	REIMB LITERACY NIGHT MATLS & SNACKS AB 2025-26	98.95	132.52
2145023	02/20/2026	Mello, Trisha	03-5862	REIMB FINGERPRINTING FEE TH 2/18/26		30.00

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

Checks Dated 02/01/2026 through 02/28/2026 — **Board Meeting Date March 12th, 2026**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
2145024	02/20/2026	National Academy of Athletics	01-5830	PO #8504 - AB IC P.E.		6,604.00
2145025	02/20/2026	3Chords Inc. dba ESES	01-5830	PO #8850 - PSYCH SERVICES		3,173.62
2145026	02/20/2026	Inspire	01-5811	PO #8875 - AB BEHAVIOR AIDE - TSA		23,527.74
2145027	02/20/2026	ODP Business Solutions, LLC	01-4310	PO #8819 - AB SUPPLY CLOSET	269.64	
				PO #8893 - ABASP ELOP & OFFICE SUPLS	219.56	
			03-4310	PO #8904 - TH PAPER ORDER	1,011.33	
			12-4350	PO #8893 - ABASP ELOP & OFFICE SUPLS	60.78	1,561.31
2145028	02/20/2026	Terminix Processing Center	09-5570	PO #8653 - OV PEST CONTROL		100.00
2145029	02/20/2026	THTR Productions LLC	03-5830	PO #8848 - TH WINTER DRAMA CLUB		4,000.00
2145770	02/25/2026	BMO Bank N.A.	01-4310	PO #8529 - AMAZON DIST SUPLS & EQUIP	87.38	
				PO #8816 - AB MISC SUPLS	143.08	
				PO #8818 - AB MISC SUPLS	466.37	
				PO #8820 - AB MISC SUPLS	58.07	
				PO #8916 - ABASP GAMES & SUPLS	700.13	
			01-4345	PO #8530 - AMAZON DO SUPLS & EQUIP	289.35	
			01-4350	PO #8816 - AB MISC SUPLS	94.85	
			01-4353	PO #8820 - AB MISC SUPLS	40.42	
			01-4370	PO #8529 - AB NETWORK CABLE FOR POE CAMERA	19.64	
			03-4345	PO #8529 - AMAZON DIST SUPLS & EQUIP	147.07	
			03-4350	PO #8529 - TH FAX MACHINE INK	74.20	
			09-4310	PO #8807 - OV MISC SUPLS	477.73	
			09-4400	PO #8808 - OV HP COMPUTER	1,290.32	
			13-4390	PO #8703 - LUNCH PRGM SUPLS	527.55	4,416.16
2145771	02/25/2026	Brown, Laurie	01-4397	REIMB POLICY COMMITTEE BREAKFAST & SNACKS DO 2/03/26		68.04
2145772	02/25/2026	AGiRepair, Inc.	01-5640	PO #8772 - AB CHROMEBOOKS REPAIR		595.00
2145773	02/25/2026	Alpha Analytical Laboratories	01-5800	PO #8570 - AB WATER TESTING		45.00
2145774	02/25/2026	Mountain Fresh Spring Water	09-5800	PO #8429 - OV DRINKING WATER		43.75
2145775	02/25/2026	Mountain Fresh Spring Water	01-5800	PO #8813 - AB DRINKING WATER		52.50
2145776	02/25/2026	Mountain Fresh Spring Water	01-5800	PO #8839 - DO DRINKING WATER		14.50
2145777	02/25/2026	Flyers Energy LLC	01-4380	PO #8582 - AB/TH FUEL		100.38
2145778	02/25/2026	Anova Education & Behavior Consultation, Inc.	01-5110	PO #8705 - NPS FEES: 1 STUDENT		5,752.08
2145779	02/25/2026	Pellini, Jennifer	12-4397	REIMB ABASP SNACKS 2/19/26		359.58
2145780	02/25/2026	Riebli, Nathan	03-4310	REIMB FESTIVAL OF MUSIC & CHORAL MUSIC TH 2025-26		407.82
2145781	02/25/2026	Aeries Software, LLC	01-5840	PO #8919 - AERIES 2026 COMMUNICATIONS		6,086.52

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

Checks Dated 02/01/2026 through 02/28/2026 — **Board Meeting Date March 12th, 2026**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
2145782	02/25/2026	Young, Katrina	01-5862	REIMB FINGERPRINTING FEE AB 2/18/26		30.00
				Total Number of Checks	**84**	**174,637.85**

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	53	115,158.47
03	Charter School: Twin Hills	24	20,261.01
09	Charter School Fund: Orchrd V	14	6,825.84
12	Child Development Fund	7	1,487.02
13	Cafeteria Fund	2	30,905.51
	Total Number of Checks	**84**	174,637.85
	Less Unpaid Sales Tax Liability		.00
	Net (Check Amount)		**174,637.85**

Total Expenditures February 2026	
Total Vendor Warrants, Febuary 28, 2026	$174,637.85
Payroll: February 10, 2026 Supplemental	$ 18,755.49
Payroll: February 28, 2026 Regular	$667,038.42
Total PR & Expenditures	$860,431.76

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

Checks Dated 02/01/2026 through 02/28/2026 — **Board Meeting Date March 12th, 2026**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
2141683	02/04/2026	Allen, Trisha	09-4310	REIMB INSTRUCT MATLS & SUPLS SR 2025-26		96.29
2141684	02/04/2026	Sebastopol Hardware Center	09-4370	PO #8482 - SR MAINT SUPLS	93.72	
			09-4380	PO #8482 - SR MAINT SUPLS	88.57	182.29
2141685	02/04/2026	Wells Fargo Vendor Fin Serv	09-5603	PO #8873 - SR KNC3419 COPIER LEASE		394.51
2142754	02/06/2026	Andy's Produce Market	09-4397	PO #8675 - SR KINDER SNACKS	255.73	
				PO #8683 - SR GRDN CLASS SNACKS	119.95	375.68
2142755	02/06/2026	Brady Industries, LLC	09-4370	PO #8412 - SR CUSTODIAL SUPPLIES		505.47
2142756	02/06/2026	Friedman's Home Improvement	09-4370	PO #8414 - SR MAINT & OPER SUPLS	20.74	
			09-4380	PO #8414 - SR MAINT & OPER SUPLS	33.75	54.49
2142757	02/06/2026	Rodriguez, Ana	09-5201	REIMB SR MILEAGE 1/06/26 - 1/14/26		17.40
2142758	02/06/2026	Sonoma County Office Of Educ.	09-5814	PO #8891 - SR TEACHER INDUCTION PGM FEES		6,250.00
2142759	02/06/2026	Worthington Direct Inc.	09-4390	PO #8835 - SR SILHOUETTE DESKS		4,210.50
2143822	02/13/2026	ATT	09-5911	PHONE SR		281.47
2143823	02/13/2026	Colby-Sereano, Heather	09-4310	REIMB INSTRUCT MATLS & SUPLS SR 2025-26		273.83
2143824	02/13/2026	Recology Sonoma Marin	09-5560	PO #8458 - SR DISPOSAL SRVC		644.75
2143825	02/13/2026	Reyff Electric Company	09-5630	PO #8917 - SR NEW BREAKER		1,074.52
2143826	02/13/2026	Gosling, Maria	09-4310	REIMB INSTRUCT MATLS & MAC HDMI ADAPTER SR 2025-26	43.35	
			09-5840	REIMB INSTRUCT MATLS & MAC HDMI ADAPTER SR 2025-26	12.70	56.05
2143827	02/13/2026	Roberts Mechanical & Elect Inc	09-4370	PO #8865 - SR MERV 13 AIR FILTERS		283.12
2143828	02/13/2026	Head-Tischler, Rose	09-4310	REIMB INSTRUCT MATLS & SUPLS SR 2025-26		70.33
2143829	02/13/2026	Plumfield Inc. DBA Plumfield Academy	09-5110	PO #8707 - SR NPS FEES: 1 STUDENT	5,206.33	
			09-5810	PO #8707 - SR NPS FEES: 1 STUDENT	190.19	5,396.52
2143830	02/13/2026	Parnay, Dana	09-4310	REIMB INSTRUCT MATLS & SUPLS SR 2025-26		182.75
2143831	02/13/2026	Rodriguez, Ana	09-4380	REIMB MAINT SUPLS SR 2025-26		30.16
2143832	02/13/2026	Sonoma County Family YMCA	09-5800	PO #8691 - SR ELOP AFTERCARE		3,300.00
2143833	02/13/2026	Thomasson, Theresa	09-4310	REIMB INSTRUCT MATLS, OFFICE SUPLS, & VACUUM PARTS SR 25-26	8.83	
			09-4350	REIMB INSTRUCT MATLS, OFFICE SUPLS, & VACUUM PARTS SR 25-26	53.04	
			09-4370	REIMB INSTRUCT MATLS, OFFICE SUPLS, & VACUUM PARTS SR 25-26	41.70	

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

Checks Dated 02/01/2026 through 02/28/2026 — **Board Meeting Date March 12th, 2026**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
2143833	02/13/2026	Thomasson, Theresa	09-5630	REIMB INSTRUCT MATLS, OFFICE SUPLS, & VACUUM PARTS SR 25-26	39.21	142.78
2143834	02/13/2026	Kyocera Document Solutions NC	09-5603	PO #8454 - SR B1254 COPIER LEASE		206.64
2144790	02/20/2026	Revolution Foods PBC	09-4710	PO #8764 - SR UNIVERSAL MEAL PROGRAM		12,935.53
2144791	02/20/2026	Shura, Samantha	09-5811	PO #8883 - NPS OT SERVICES		236.00
2144792	02/20/2026	ODP Business Solutions, LLC	09-4310	PO #8905 - SR PAPER ORDER		689.97
2144793	02/20/2026	3Chords Inc. dba ESES	09-5830	PO #8851 - PSYCH SRVCS		3,173.63
2144794	02/20/2026	Tombe Realty, Inc.	09-5600	PO #8484 - SR LEASE PYMT		19,144.20
2145473	02/25/2026	Anova Center for Education	09-5110	PO #8706 - SR NPS FEES: 1 STUDENT		5,951.24
2145474	02/25/2026	BMO Bank N.A.	09-4390	PO #8704 - SR AMAZON UNIVERSAL MEALS	141.37	
			09-5840	SR WEBSITE HOSTING 2/10/26 - 3/09/26	19.95	161.32
2145475	02/25/2026	ESP & Alarms, Inc dba Edison Security Protection	09-5630	PO #8413 - SR SECURITY MONITORING		105.00
2145476	02/25/2026	PG&E	09-5510	PO #8457 - SR ELECTRIC & NATUAL GAS	2,088.18	
			09-5520	PO #8457 - SR ELECTRIC & NATUAL GAS	726.23	2,814.41
				Total Number of Checks	**31**	**69,240.85**

Fund Summary

Fund	Description	Check Count	Expensed Amount
09	General Fund (charter Schools	31	69,240.85
	Total Number of Checks	**31**	69,240.85
	Less Unpaid Sales Tax Liability		.00
	Net (Check Amount)		**69,240.85**

Total Expenditures Febuary 2026	
Total Vendor Warrants, February 28, 2026	$ 69,240.85
Payroll: February 10, 2026 Supplemental	$ 5,536.08
Payroll: February 28, 2026 Regular	$169,062.15
Total PR & Expenditures	$243,839.08

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

ReqPay11g

Board Report with Fund and Resource Description

Includes Purchase Orders dated 02/01/2026 - 02/28/2026 — **Board Meeting Date March 12th, 2026**

PO Number	Vendor Name	Requisition Information	Ordr Loc	Req Fund	Resource Description	Req Fund Order Amt
P26-00340	BMO Bank N.A.	PO #8818 - AB MISC SUPLS	1ABS	01	Th/ab Ed Founda	466.37
P26-00341	Major Alarm, Inc.	PO #8892 - AB FIRE ALARM BOARD & CELL DIALERS	1ABS	01	Restricted Main	3,865.16
P26-00342	ODP Business Soluti	PO #8819 - AB SUPPLY CLOSET	1ABS	01	State Lottery	269.64
P26-00343	ODP Business Soluti	PO #8904 - TH PAPER ORDER	2THS	03	Lottery-instruc	1,011.33
P26-00344	ODP Business Soluti	PO #8893 - ABASP ELOP & OFFICE SUPLS	5DYA	01	ELO Program	280.34
P26-00345	Orton Gillingham In	PO #8791 - AB Y-OGI SOUND DECKS	1ABS	01	State Lottery	92.00
P26-00346	Savvas Learning Com	PO #8817 - AB INVESTIGATIONS DIGITAL	1ABS	01	Unrestricted/no	3,510.00
P26-00347	Aeries Software, LL	PO #8919 - AERIES 2026 COMMUNICATIONS	7DSW	01	Unrestricted/no	6,086.52
P26-00348	Amplify Education,	PO #8934 - AB DIBELS STUDENT LICENSE	1ABS	01	State Lottery	1,224.00
P26-00349	BMO Bank N.A.	PO #8807 - OV MISC SUPLS	3OVS	09	State Lottery	734.55
P26-00350	BMO Bank N.A.	PO #8808 - OV HP COMPUTER	3OVS	09	State Lottery	1,290.32
P26-00351	BMO Bank N.A.	PO #8916 - ABASP GAMES & SUPLS	5DYA	01	ELO Program	774.39
P26-00352	BMO Bank N.A.	PO #8820 - AB MISC SUPLS	1ABS	01	State Lottery	98.49
P26-00353	BMO Bank N.A.	PO #8821 - AB MISC SUPLS	1ABS	01	State Lottery	356.95
P26-00354	BMO Bank N.A.	PO #8933 - AB TOLIETING SUPLS	1ABS	01	State Lottery	127.79
P26-00355	BMO Bank N.A.	PO #8943 - TH CULINARY TABLE BRACE	2THS	03	State Lottery	93.96
P26-00356	BMO Bank N.A.	PO #8740 - TH CULINARY LEGOS	2THS	03	Other Local	533.03
P26-00357	North Bay Bohemian	PO #8935 - AB BEST 0F 2026 AD	1ABS	01	SS & PD BG	1,059.00
P26-00358	Document Tracking S	PO #8930 LCAP TEMPLATE ROLL OVER	9DSO	01	Unrestricted/no	1,375.00
P26-00359	Kyocera Document So	PO #8944 - B1019 KYOCERA COPIER DRAWER HEATERS	1ABS	01	State Lottery	179.61
P26-00360	Learning Plus Assoc	PO #8895 - OV ELA 7TH GR	3OVS	09	Lottery-instruc	464.34
P26-00361	Michelle Ramirez CP	PO #8897 - OV CPR/AED TRAINING	3OVS	09	State Lottery	315.00
P26-00362	ODP Business Soluti	PO #8931 - OV HP INK	3OVS	09	State Lottery	126.12
P26-00363	ODP Business Soluti	PO #8822 - AB OFFICE SUPLS (DOUGLAS)	1ABS	01	State Lottery	96.75
P26-00364	ODP Business Soluti	PO #8896 - OV SUPLS	3OVS	09	Lottery-instruc	746.09
P26-00365	ODP Business Soluti	PO #8932 - AB (GURULE)	1ABS	01	Sp Ed-idea Bas	94.18
P26-00366	Westcoast Solar Ene	PO #8942 - AB/OV/THCMS SOLAR SRVC	7DSW	14	Unrestricted/no	5,000.00
P26-00367	Persinger Architect	OPSC Modernization	9DSO	35	Opsc School Fac	229,500.00
P26-00368	Persinger Architect	OPSC Modernization	9DSO	35	Opsc School Fac	331,500.00
					Total	**591,270.93**

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

Includes Purchase Orders dated 02/01/2026 - 02/28/2026 **Board Meeting Date March 12th, 2026**

PO Number	Vendor Name	Requisition Information	Ordr Loc	Req Fund	Resource Description	Req Fund Order Amt
P26-00126	ODP Business Soluti	PO #8905 - SR PAPER ORDER	4HAY	09	Lottery - Instr	689.97
P26-00127	Reyff Electric Comp	PO #8917 - SR NEW BREAKER	4HAY	09	Unrestricted/no	1,074.52
P26-00128	Arch's Glass, Inc.	PO #8861 - SR WINDOW REPLACEMENT	4HAY	09	Other Local	1,747.66
P26-00129	Decker, Inc. School	PO #8857 - SR DRIVERS SIGN	4HAY	09	State Lottery	75.80
P26-00130	Flinn Scientific In	PO #8859 - SR SCIENCE	4HAY	09	State Lottery	81.76
P26-00131	Mercurius USA	PO #8858 - SR Gr 2	4HAY	09	State Lottery	107.82
P26-00132	SHI International C	PO #8920 - SR SECURITY	4HAY	09	SS & PD BG	2,379.26
P26-00133	Uline Attn Accounts	PO #8860 - SR DELINEATOR POSTS	4HAY	09	Arts Music Inst	860.86
P26-00134	ODP Business Soluti	PO #8921 - SR M.S.	4HAY	09	Other Local	109.98
					Total	**7,127.63**

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

Twin Hills Union School District
Board of Trustees Regular Meeting
February 5, 2026
Minutes

Agenda Item #G-4

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

A. FORMAL OPENING

1. The Board Meeting was called to order at *4:00 pm by President Harding.*
2. Roll call: *All present*
3. Pledge of allegiance
4. Motion to approve agenda by Trustee Beck and second by Trustee Houghton *Approved 5-0.*
5. Public Comment on Closed Session Items: *No comments*

B. RECESS TO CLOSED SESSION

The Board recessed to Closed Session. 4:02 pm

1. Public Employment: CBO Employment Agreement
   Pursuant to Government Code § 54957.6

2. Conference with Labor Negotiator
   Pursuant to Government Code § 54957.6
   Employee Organization: Twin Hills Teachers Association

C. RECONVENE TO OPEN SESSION

The Board began Open Session @ 4:32 pm

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

D. RECOGNITION & REPORTS

1. Board of Trustee reports including Board Policy Committee and Board Budget Committee.
2. THUSD Superintendent, Dana Pedersen, report.
3. Celebrating Successes: February 2026 Focus: Apple Blossom Elementary Regional Teacher Award Recognitions of Samatha Kim and Courtney Diedrich.

E. PUBLIC COMMENT ON OPEN SESSION ITEMS:

1. *No Comments.*

F. DISCUSSION AND/OR POSSIBLE ACTION ITEMS

1. January district enrollment update, information only.
2. Twin Hills Charter Middle School 'Focus Students' and Challenge Day Highlights, presentation by Principal Whitestine.
3. Receipt of SARC for the 2024-25, information only.
4. Receipt of Mid-Year 2025-26 LCAP, information only.
5. Public Hearing: Amendment of Twin Hills Charter Petition Enrollment Priority
6. Motion to approve Amendment of Twin Hills Charter Petition Enrollment Priority by Trustee Ost and second by Trustee Houghton. *Approved 5-0.*
7. Motion to approve Comprehensive School Safety Plans for 2025-26 by Trustee Moise and second by Trustee Beck. *Approved 5-0.*
8. Motion to approve architect agreement with Persinger Architects by Trustee Houghton and second by Trustee Ost. *Approved 5-0.*
9. Motion to ratify 2025-26 Amendment to the West Sonoma County Consortium MOU: Preschool Billing Alignment by Trustee Moise and second by Trustee Beck. *Approved 5-0.*

10. Motion to approve Resolution #2026-606 Ordering an Election to Authorize the Issuance of General Obligation Bonds, Establishing Specifications of the Election Order, and Requesting Consolidation with other Elections Occurring on June 2, 2026, by Trustee Beck and second by Trustee Houghton. *Approved 5-0.*
11. Motion to approve Response to Immigration Enforcement Policy & Administrative Regulations (BP/AR 1445) by Trustee Ost and second by Trustee Houghton. *Approved 5-0.*
12. First reading Interdistrict Attendance Agreements and Permits (BP/AR 5117).
13. First reading District Clerk Job Description.
14. Motion to approve Chief Business Official (CBO) Employment Agreement 2026-2028 (salary $194,000@ 245 work days by Trustee Moise and second by Trustee Houghton. *Approved 5-0.*

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

H. RECONVENE TO CLOSED SESSION: N/A

I. CORRESPONDENCE:

1. Acknowledged: SCOE letter regarding 1st Interim.

J. FORMAL CLOSING

1. Next Regular Board Meeting: March 12, 2026 @ 4:30 pm (Twin Hills Charter Middle School)
2. Motion to Adjourn: Motion to adjourn at 5:43pm by Trustee Beck and second by Trustee Ost. *Approved 5-0.*

Respectfully submitted,

_____
Dana Pedersen, Superintendent
Recording Secretary to the Board of Trustees

Approved:

_____ _____
John Moise, Board Clerk Jeff Harding, Board President

Twin Hills USD
Monthly Personnel Report
March 12, 2026

Certificated

Additions:

- Taylor, America - SunRidge Teacher 1.0 FTE Prob 0, starting February 17, 2026

Changes:

- Russell, Kate – SunRidge Teacher Request for Medical Leave of Absence March 13, 2026 through April 3, 2026

Separations:

- Humphrey, Ann –TH Visual Arts Teacher 0.3 FTE retire effective June 6, 2026
- Russell, Kate - SunRidge Teacher 1.0 FTE resign effective June 11, 2026
-

Classified

Additions:

Changes:

- Ronan, Marcela – SunRidge Specialty Instructor – Spanish, Request for Medical Leave of Absence February 11, 2026 through March 25, 2026

- Muzio, Jamey – Transfer from Food Service Coordinator @ 0.78 FTE to District Office Clerk @ 1.0 FTE effective March 2026

Separations:

Agenda Item #G-6

SUPERINTENDENT'S MONTHLY ENROLLMENT REPORT 2025-26

For the March 12th, 2026 board meeting

ENROLLMENT	2017-18		2018-19		2019-20		2020-21					2021-22				2022-23			
MO/YR	Sep 17	Jun18	Sep18	Jun19	Sep19	Jun20	Sep20	Oct19	Jan 21	Apr21	Jun21	Sep21	Jan 22	Apr22	Jun22	Aug 22	Nov 22	Apr23	Jun23
Apple Blossom	406	399	416	404	396	408	355	401	348	344	343	322	319	317	317	295	299	299	298
Twin Hills CMS	269	262	281	267	246	240	225	247	219	220	219	207	210	210	206	204	201	198	198
Sub Total	675	661	697	671	642	648	580	648	567	564	562	529	529	527	523	499	500	497	496
Orchard View	236	237	236	226	228	233	247	227	245	229	227	222	224	219	219	216	215	212	212
SunRidge	283	281	275	276	282	279	272	281	268	263	261	213	220	221	221	241	238	230	230
Total	1,194	1,179	1,208	1,173	1,152	1,160	1,099	1,156	1,080	1,056	1,050	964	973	967	963	956	953	939	938

ENROLLMENT	2023-24				2024-25							2025-26								
MO/YR	Aug 23	Nov23	Apr24	Jun24	Aug 24	Nov24	Apr25	Jun25	Est. @ AB*	Est. @ AB*	Net +Inc /-Dec	Aug 25	Sep 25	Oct 25	Nov 25	Dec25	Jan26	Feb26	Est. @ AB*	Net +Inc / Dec
Apple Blossom	288	288	292	292	307	304	306	306	294	294	+12	289	289	288	289	289	293	292	308	-16
Twin Hills CMS	205	208	207	207	204	207	209	208	205	205	+4	250	252	254	254	255	257	259	255	4
Sub Total	493	496	499	499	511	511	515	514	499	499		539	541	542	543	544	550	551	563	-12
Orchard View	226	227	228	227	219	219	217	213	230	230	-13	226	224	225	223	223	225	225	222	3
SunRidge	235	238	235	235	255	257	255	255	258	258	-3	261	264	263	261	260	259	255	269	-14
Total	954	961	962	961	985	987	987	982	987	987	0	1026	1029	1030	1027	1027	1034	1031	1054	-23

*AB = Adopted Budget

CHRISTY WHITE
Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

February 10, 2026

Governing Board and Management
Twin Hills Union School District
700 Watertrough Rd
Sebastopol, CA 95472-3917

We are pleased to confirm our understanding of the services we are to provide for Twin Hills Union School District for the fiscal years ending June 30, 2026, 2027 and 2028.

Audit Scope
We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Twin Hills Union School District as of and for the fiscal years ending June 30, 2026, 2027 and 2028. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Twin Hills Union School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Twin Hills Union School District 's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion & Analysis
2. Budgetary Comparison Schedule
3. Schedule of Changes in OPEB Liability and Related Ratios
4. Schedules of District's Proportionate Share of Net Pension Liability
5. Schedules of District Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Twin Hills Union School District 's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1. Schedule of expenditures of federal awards (if Uniform Guidance applies*).
2. Other schedules and/or information as required by the State Controller's Office.

**A Federal Single Audit under Uniform Guidance is applicable in any year that Twin Hills Union School District expends more than the Single Audit Threshold in Federal funds.*

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Audit Objectives

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), if applicable.

- An opinion (or disclaimer of opinion) on the District's compliance with the types of compliance requirements described in the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,* prescribed in Title 5, *California Code of Regulations,* section 19810.

Auditor's Responsibilities

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance (if applicable), and the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance (if applicable), and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the school district or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention.

We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the school district's ability to continue as a going concern for a reasonable period of time.

Audit Procedures – Internal Controls

We will obtain an understanding of the school district and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance (if applicable), we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Twin Hills Union School District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

When applicable, the Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of Twin Hills Union School District 's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Twin Hills Union School District 's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Twin Hills Union School District in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance (if applicable); (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the school district involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the school district received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the school district complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, when required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance (if applicable). You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance (if applicable); (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance (if applicable); (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Reporting

We will issue written reports upon completion of our audit. Our reports will be addressed to the Governing Board of Twin Hills Union School District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. If issued, the Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Christy White, Inc, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

Audit Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide an electronic and up to ten copies of our reports to the school district; however, management is responsible for distribution of the reports and the financial statements. We will file the report with the Office of the State Controller, California Department of Education, and the Sonoma County Office of Education by the published deadline. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

By your signature below, you acknowledge the audit documentation for this engagement is the property of Christy White, Inc and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Office of the State Controller or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Christy White, Inc personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the Office of the State Controller. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. Christy White, Inc does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. Christy White, Inc does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

We expect to begin our audit as soon as possible and to issue our reports by the published deadline. The maximum annual fee for auditing services under the terms of this agreement shall not exceed the following agreed upon amounts:

	2025-26	2026-27	2027-28
Annual Audit Fees	$ 19,500	$ 20,400	$ 21,300

**If a Federal Single Audit under OMB Uniform Guidance (UG) becomes applicable during any given year, an additional $4,000 will be added to the annual audit fee. A Federal Single Audit under OMB UG is applicable in any given year that the District expends more than the Single Audit Threshold in Federal funds.*

The maximum annual fee for auditing services shall not exceed the above amounts, with the exception that any auditing services provided for (1) significant changes in District audit requirements as stated in *Government Auditing Standards* or the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the Education Audit Appeals Panel, or (2) any changes in the number of funds or accounts maintained by the Twin Hills Union School District during the period under this agreement, shall be in addition to the above maximum fee. The ability to perform and complete our engagement consistent with the estimated fee included above depends upon the quality of your underlying accounting records and the timeliness of your personnel in providing information and responding to our requests. A failure to provide this information in an accurate and timely manner may result in an increase in our fees and/or a delay in the completion of our engagement.

Our invoices for these fees will be rendered upon completion of fieldwork as follows: 25% of contract upon completion of site testing and/or planning, 25% of contract upon completion of interim testing and 50% of contract upon completion of year end fieldwork and are payable on presentation. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to the reporting provisions of the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out of pocket costs through the date of termination.

No Legal Services
Twin Hills Union School District acknowledges and agrees that Christy White, Inc does not provide legal services or licensed accounting services, and such licensed professional services are not included within the services which Christy White, Inc may provide under this Agreement. Twin Hills Union School District agrees to consult a lawyer and/or licensed accountant if Twin Hills Union School District seeks legal or accounting advice, and shall not rely on Christy White, Inc for such advice, consultation or services.

Indemnification
Twin Hills Union School District shall indemnify Christy White, Inc and hold harmless its directors, officers, employees, and agents from and against any and all actions, claims, damages and losses, including attorney's fees that may arise out of or in any way result from the negligent or intentional acts, errors, or omissions of Twin Hills Union School District. To the extent that Twin Hills Union School District properly directs Christy White, Inc, and to the extent that Christy White, Inc fails to properly perform the Services, Christy White, Inc shall indemnify and hold Twin Hills Union School District and its officers and employees harmless from and shall defend at its own expense all claims, demands, or suits at law or equity arising in whole or in part, but only to the extent that they arise from Christy White, Inc's active negligence or express breach of its obligations under this Agreement. Nothing in this Agreement shall require Christy White, Inc to indemnify Twin Hills Union School District against claims, demands or suits based upon intentional or negligent acts of Twin Hills Union School District, its agents, officers or employees.

Informal Dispute Resolution and Mediation
If any dispute arises among the parties, they agree to first try in good faith to settle the dispute within 7 business days following written notice thereof by communications between themselves. If the parties are unable to successfully resolve the dispute through such informal communications, then they shall attempt to do so within 45 days thereafter by mediation in San Diego County, California, either in person or by Zoom, under Rules for Professional Accounting and Related Services Disputes before resorting to binding arbitration. Any mediator chosen by the parties must have an accounting background unless they mutually agree in writing after the dispute has arisen to the selection of a mediator that does not have such an accounting background.

Binding Arbitration
The parties agree that any claim or controversy that is not resolved through the informal dispute resolution and mediation procedures described above, but which arises out of or relates to this agreement, or accountant's performance or non-performance of services including, without limitation, fees charged by accountant, professional negligence, malpractice, breach of fiduciary duty, and the like will be determined by binding arbitration before the Judicial Arbitration and Mediation Services (JAMS) office in San Diego, California, whether in person or by Zoom. The parties' consent to such jurisdiction and venue, unless they mutually select another venue in writing. Unless expressly set forth to the contrary herein, while the arbitration is pending, the parties shall share the costs of arbitration and arbitrator fees equally. Nevertheless, the arbitrator shall be empowered to reallocate such costs and fees to one side or the other as part of his or her final award. The arbitration will also utilize the then-prevailing comprehensive arbitration rules of JAMS, except that discovery may be taken in that arbitration pursuant to the California Code of Civil Procedure.

The arbitrator to be chosen by the parties shall have an accounting background unless they mutually agree in writing to the selection of an arbitrator that does not have an accounting background. If the parties are unable to agree on the selection of an arbitrator within 14 days after the commencement of the arbitration, then the arbitrator shall be chosen in accordance with the JAMS' rules for arbitrator selection. JAMS shall use its best efforts to include one or more arbitration candidates for the parties to choose from that have an accounting background.

Judgment may be entered upon the arbitrator's award by the San Diego Superior Court. Should Twin Hills Union School District refuse or neglect to appear or participate in the binding arbitration proceeding or pay for its share of the arbitration fees and costs, the arbitrator is empowered to decide the claim or controversy in accordance with the evidence presented.

Twin Hills Union School District should realize that by accepting arbitration, IT WILL WAIVE ITS RIGHT TO A JURY TRIAL AND THE RIGHT, EXCEPT UNDER LIMITED CIRCUMSTANCES, TO APPEAL THE ARBITRATOR'S DECISION.

Cooperation
This audit contract is null and void if the firm is declared ineligible to audit K-12 school districts pursuant to subdivision (c) of Education Code Section 41020.5. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Audit Periods and Extensions
The first period to be audited shall be for the fiscal year ending June 30, 2026, and is subject to extension for up to two additional fiscal years, if agreeable to the auditors and the District. The agreement may be cancelled annually if notified by the client or auditor by February 15 of each year. Additional extensions beyond 2028 may be secured on a year-by-year basis, subject to the agreement of the District and the auditor.

Independence
Professional standards require us to be independent with respect to the company. Any discussions with our personnel regarding employment could pose a threat to our independence. Therefore, you agree to inform the engagement partner before having any such discussions.

In accordance with *Government Auditing Standards,* upon request, we will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract.

Christy White, Inc has a non-licensee owner who may provide client services in your contract under the supervision of licensed owner.

We appreciate the opportunity to be of service to the Twin Hills Union School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Michael Ash, CPA
Partner
Christy White, Inc

RESPONSE:
This letter correctly sets forth the understanding of Twin Hills Union School District.

Signature	Title	Date

CHRISTY WHITE
Certified Public Accountants serving K-12 School Districts and Charter Schools throughout California

February 10, 2026

Governing Board and Management
Twin Hills Union School District
700 Watertrough Rd
Sebastopol, CA 95472-3917

We are pleased to confirm our understanding of the services we are to provide Twin Hills Union School District for the fiscal years ending June 30, 2026, 2027, and 2028.

Audit Scope
We will conduct a financial statement and performance audit to include the balance sheet of the Bond Measure M of Twin Hills Union School District as of June 30, 2026, 2027, and 2028, and the related statement of revenues, expenditures and changes in fund balance for the fiscal years ending June 30, 2026, 2027, and 2028. The audit will be conducted in accordance with Article 13A of the California Constitution.

Audit Objectives
The objectives of our financial statement audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

The objective of our performance audit is the expression of opinions as to whether the District conformed with the compliance requirements over the deposit and use of Bond Measure M funds. In addition, we will issue an opinion on performance requirements of Proposition 39 which include whether the expenditures are allowable in accordance with applicable laws, regulations and the voter approved measure.

Auditor's Responsibilities
We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Appendix A of the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

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We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the school district or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention.

We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the school district's ability to continue as a going concern for a reasonable period of time.

Audit Procedures – Internal Controls

We will obtain an understanding of the school district and its environment as it relates to the bond fund, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*.

Audit Procedures – Compliance
As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Twin Hills Union School District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services
We will also assist in preparing the financial statements and related notes of Bond Measure M of Twin Hills Union School District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities
Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and complete-ness of that information.

You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit of the bond fund; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the school district's bond fund involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the school district received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the school district's bond fund complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

You agree to assume all management responsibilities for the financial statements and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Reporting

We will issue written reports upon completion of our audit. Our reports will be addressed to the Governing Board of Twin Hills Union School District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. We will also provide a Performance Audit report, as required by Proposition 39, which will also be conducted in accordance with the *Government Auditing Standards.*

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Christy White, Inc, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

Audit Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will provide an electronic and up to ten copies of our reports to the school district; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

By your signature below, you acknowledge the audit documentation for this engagement is the property of Christy White, Inc and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Office of the State Controller or its designee for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Christy White, Inc personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the Office of the State Controller. Christy White, Inc does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. Christy White, Inc does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

We expect to begin our audit as soon as possible and to issue our reports by the published deadline. The annual fee for auditing services under the terms of this agreement shall not exceed the following agreed upon amounts:

	2025-26	2026-27	2027-28
Measure M Audit Fees	$ 3,300	$ 3,400	$ 3,500

Our invoices for these fees will be rendered each month as work progresses, or upon completion of the report and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out of pocket costs through the date of termination.

No Legal Services

Twin Hills Union School District acknowledges and agrees that Christy White, Inc does not provide legal services or licensed accounting services, and such licensed professional services are not included within the services which Christy White, Inc may provide under this Agreement. Twin Hills Union School District agrees to consult a lawyer and/or licensed accountant if Twin Hills Union School District seeks legal or accounting advice, and shall not rely on Christy White, Inc for such advice, consultation or services.

Indemnification
Twin Hills Union School District shall indemnify Christy White, Inc and hold harmless its directors, officers, employees, and agents from and against any and all actions, claims, damages and losses, including attorney's fees that may arise out of or in any way result from the negligent or intentional acts, errors, or omissions of Twin Hills Union School District. To the extent that Twin Hills Union School District properly directs Christy White, Inc, and to the extent that Christy White, Inc fails to properly perform the Services, Christy White, Inc shall indemnify and hold Twin Hills Union School District and its officers and employees harmless from and shall defend at its own expense all claims, demands, or suits at law or equity arising in whole or in part, but only to the extent that they arise from Christy White, Inc's active negligence or express breach of its obligations under this Agreement. Nothing in this Agreement shall require Christy White, Inc to indemnify Twin Hills Union School District against claims, demands or suits based upon intentional or negligent acts of Twin Hills Union School District, its agents, officers or employees.

Informal Dispute Resolution and Mediation
If any dispute arises among the parties, they agree to first try in good faith to settle the dispute within 7 business days following written notice thereof by communications between themselves. If the parties are unable to successfully resolve the dispute through such informal communications, then they shall attempt to do so within 45 days thereafter by mediation in San Diego County, California, either in person or by Zoom, under Rules for Professional Accounting and Related Services Disputes before resorting to binding arbitration. Any mediator chosen by the parties must have an accounting background unless they mutually agree in writing after the dispute has arisen to the selection of a mediator that does not have such an accounting background.

Binding Arbitration
The parties agree that any claim or controversy that is not resolved through the informal dispute resolution and mediation procedures described above, but which arises out of or relates to this agreement, or accountant's performance or non-performance of services including, without limitation, fees charged by accountant, professional negligence, malpractice, breach of fiduciary duty, and the like will be determined by binding arbitration before the Judicial Arbitration and Mediation Services (JAMS) office in San Diego, California, whether in person or by Zoom. The parties' consent to such jurisdiction and venue, unless they mutually select another venue in writing. Unless expressly set forth to the contrary herein, while the arbitration is pending, the parties shall share the costs of arbitration and arbitrator fees equally. Nevertheless, the arbitrator shall be empowered to reallocate such costs and fees to one side or the other as part of his or her final award. The arbitration will also utilize the then-prevailing comprehensive arbitration rules of JAMS, except that discovery may be taken in that arbitration pursuant to the California Code of Civil Procedure.

The arbitrator to be chosen by the parties shall have an accounting background unless they mutually agree in writing to the selection of an arbitrator that does not have an accounting background. If the parties are unable to agree on the selection of an arbitrator within 14 days after the commencement of the arbitration, then the arbitrator shall be chosen in accordance with the JAMS' rules for arbitrator selection. JAMS shall use its best efforts to include one or more arbitration candidates for the parties to choose from that have an accounting background.

Judgment may be entered upon the arbitrator's award by the San Diego Superior Court. Should Twin Hills Union School District refuse or neglect to appear or participate in the binding arbitration proceeding or pay for its share of the arbitration fees and costs, the arbitrator is empowered to decide the claim or controversy in accordance with the evidence presented.

Twin Hills Union School District should realize that by accepting arbitration, IT WILL WAIVE ITS RIGHT TO A JURY TRIAL AND THE RIGHT, EXCEPT UNDER LIMITED CIRCUMSTANCES, TO APPEAL THE ARBITRATOR'S DECISION.

Cooperation
This audit contract is null and void if the firm is declared ineligible to audit K-12 school districts pursuant to subdivision (c) of Education Code Section 41020.5. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Audit Periods and Extensions
The first period to be audited shall be for the fiscal year ending June 30, 2026, and is subject to extension for up to two additional fiscal years, if agreeable to the auditors and the District. The agreement may be cancelled annually if notified by the client or auditor by February 15 of each year. Additional extensions beyond 2028 may be secured on a year-by-year basis, subject to the agreement of the District and the auditor.

Independence
Professional standards require us to be independent with respect to the company. Any discussions with our personnel regarding employment could pose a threat to our independence. Therefore, you agree to inform the engagement partner before having any such discussions.

In accordance with *Government Auditing Standards,* upon request, we will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract.

Christy White, Inc has a non-licensee owner who may provide client services in your contract under the supervision of licensed owner.

We appreciate the opportunity to be of service to the Twin Hills Union School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Michael Ash

Michael Ash, CPA
Partner
Christy White, Inc

RESPONSE:
This letter correctly sets forth the understanding of Twin Hills Union School District.

Signature	Title	Date