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
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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

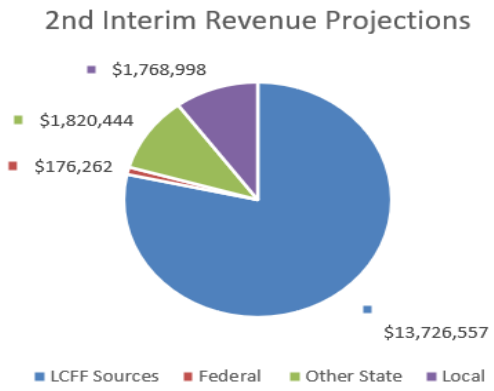
The largest revenue changes from 1st Interim have come from updated property tax assumptions surrounding Basic Aid Supplement (LCFF State Aid) and increased donation assumptions in local revenue sources.

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

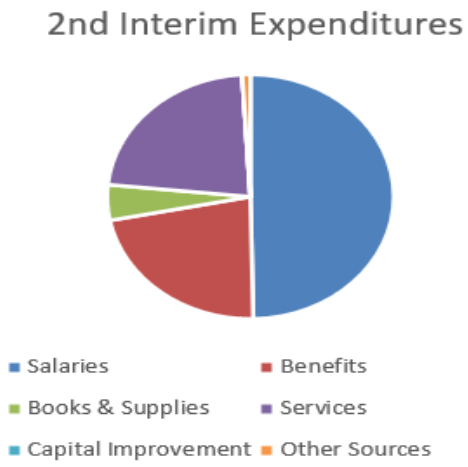
Expenditure Changes Since 1st Interim: Combined - THUSD Fund 01 (Apple Blossom) + Fund 03 (Twin Hills Charter Middle) + Fund 09 (Orchard View) + Org 21 Fund 09 (SunRidge)

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

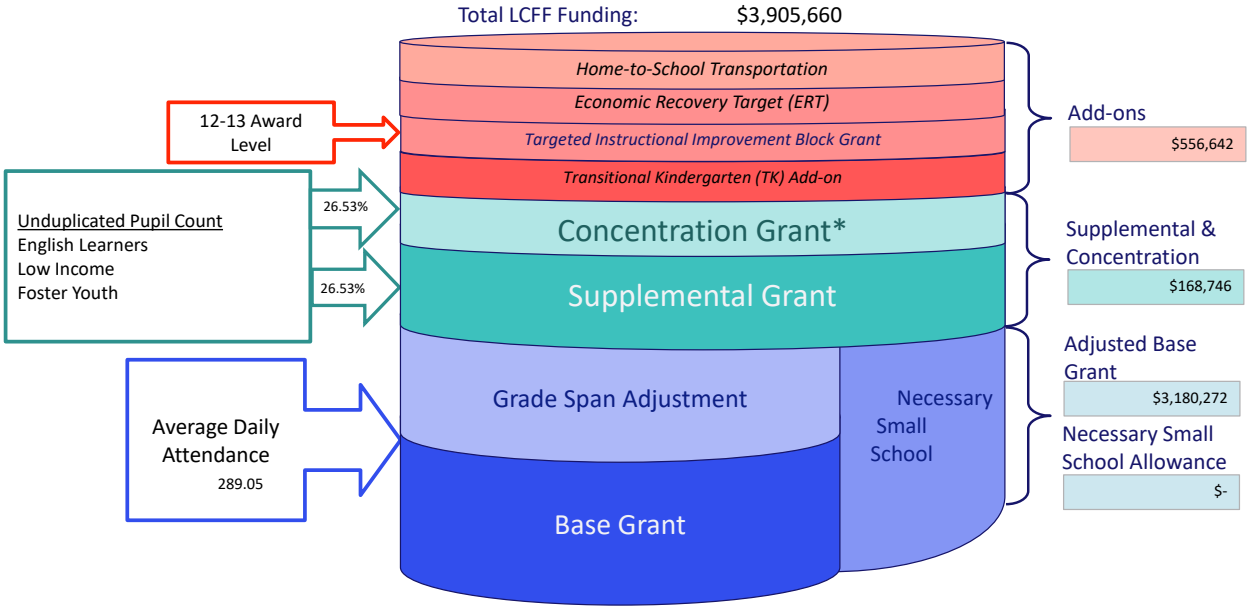
Twin Hills Union Elementary (70961) - District/Apple Blossom Elementary 2nd Int	v.26.2					PY1	v.26.2					2/2/2026	CY
LOCAL CONTROL FUNDING FORMULA						**2024-25**							**2025-26**
LCFF ENTITLEMENT CALCULATION													
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				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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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

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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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

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

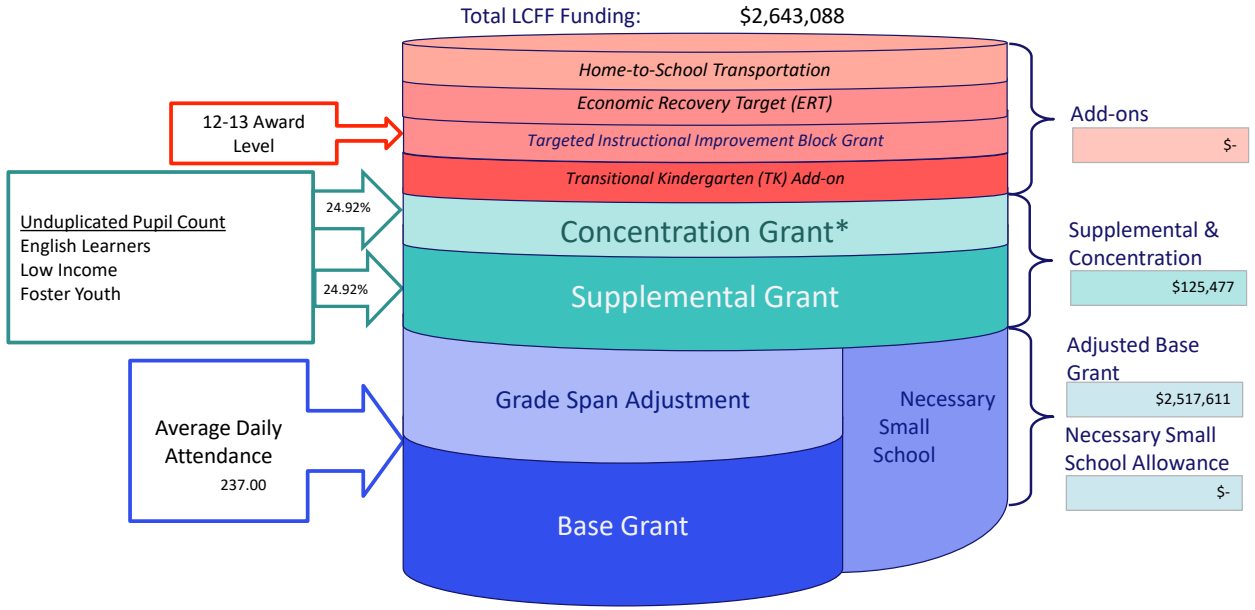
Twin Hills Charter Middle (6052302) - Twin Hills CMS 2nd Interim 25-26	v.26.2					PY1	v.26.2					2/2/2026	CY
LOCAL CONTROL FUNDING FORMULA						**2024-25**							**2025-26**
LCFF ENTITLEMENT CALCULATION													
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	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**	

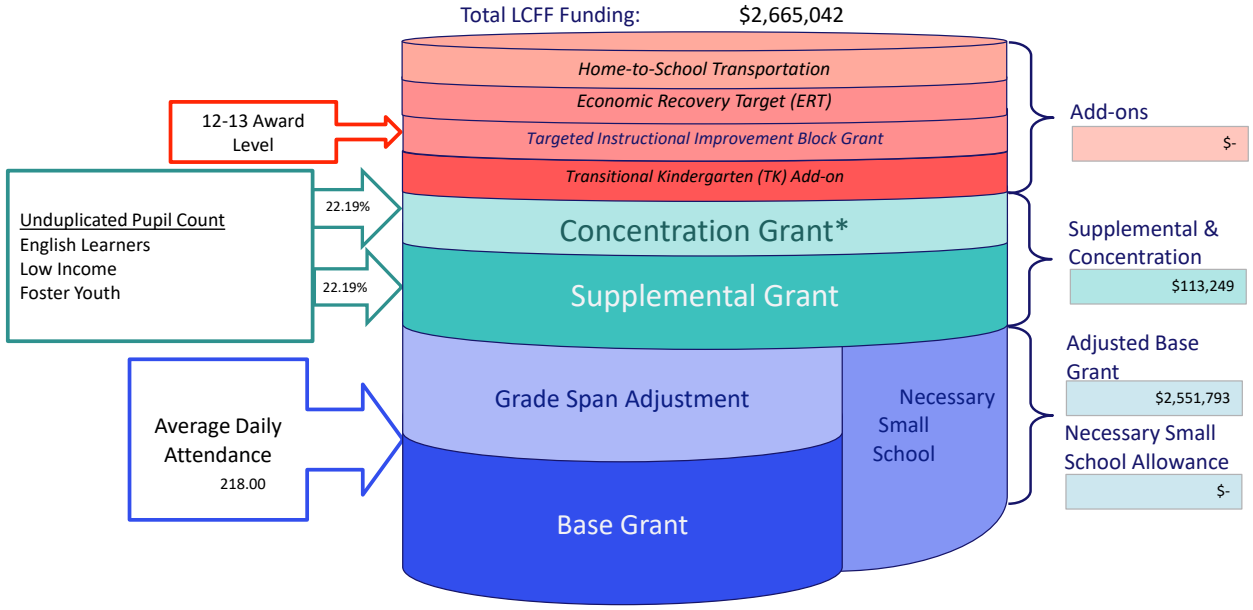
Orchard View (4930319) - 2nd Interim 25-26	v.26.2					CY1	v.26.2					CY2
LOCAL CONTROL FUNDING FORMULA						**2026-27**						**2027-28**
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated 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**	

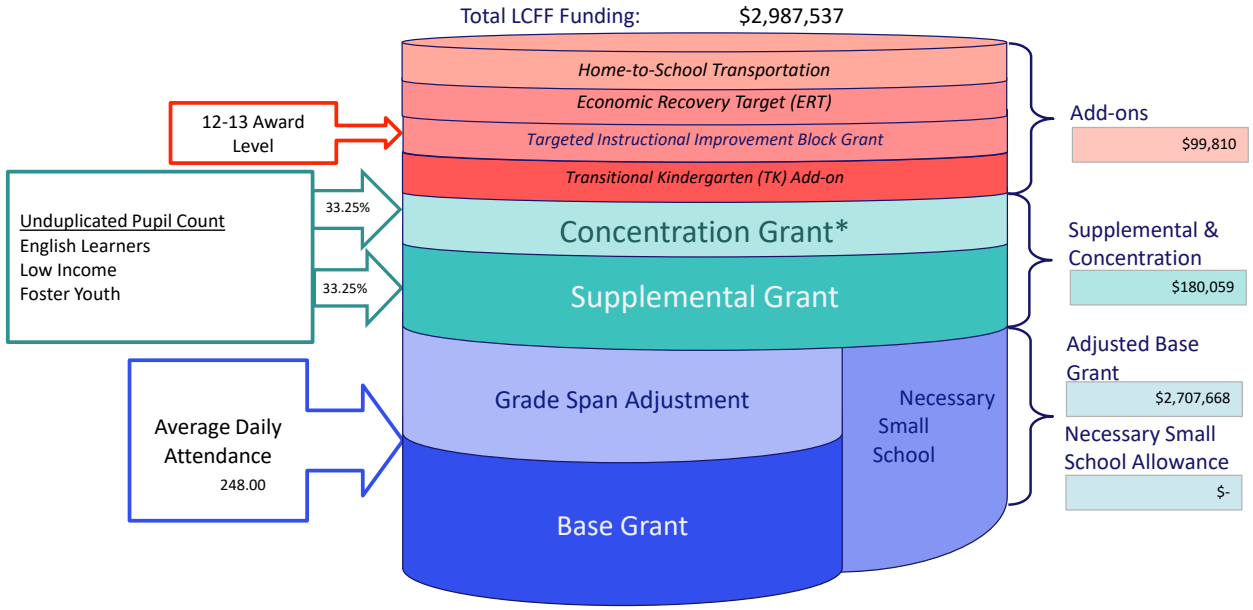
Sunridge Charter (4930350) - 2nd Interim 25-26	v.26.2					CY1	v.26.2					CY2
LOCAL CONTROL FUNDING FORMULA						**2026-27**						**2027-28**
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated 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