

**Twin Hills Union School District
Board of Trustees Regular Meeting
June 25, 2026
Agenda**

Location: [Apple Blossom Elementary School | Room #13](#)

(700 Watertrough Road, Sebastopol, CA 95472)

Start Time: 4:30pm

PUBLIC ACCESSIBILITY & PARTICIPATION NOTICE

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

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

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

A. FORMAL OPENING

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

B. PUBLIC COMMENT OPEN SESSION

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

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

C. DISCUSSION / ACTION ITEMS

1. **ACTION– Approval of the 2026-27 Local Control Accountability Plan & Budget Overview for Parents**
 - a. [Twin Hills Union](#) School District (Apple Blossom Elementary)
 - b. [Twin Hills Charter Middle School](#)
 - c. [Orchard View School](#)
 - d. [SunRidge School](#)

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C. DISCUSSION / ACTION ITEMS (Continued)

2. **ACTION–2026-2027 Local Indicator Report (2025-2026 Reflection)**- Request Board approval of the 2026-2027 Local Performance Indicator Self-Reflection Reports for the District and each dependent charter school, as required by the California Dashboard and LCAP process. Dana Pedersen | Superintendent (See [06/23/26 Board Packet](#))
 - A. Twin Hills Union School District (Apple Blossom) (see [pg 44](#))
 - B. Twin Hills Middle School (see [pg 59](#))
 - C. Orchard View (see [pg 74](#))
 - D. Sun Ridge (see [pg 94](#))
3. **ACTION–Approval of the 2026-27 Annual Adopted Budget:** Request Board Adoption of the 2026-27 Twin Hills School District Annual Adopted Budget. Katie Anderson | CBO (Attachment)
4. **ACTION–Consideration and Approval of 2026–2027 Salary Schedules**
The Board will consider approval of the 2026–2027 salary schedules for Classified, Classified Management, Certificated, and Certificated Management employees. The salary schedules incorporate negotiated agreements, Board-approved compensation adjustments, and the funded state Cost-of-Living Adjustment (COLA) for the 2026–2027 fiscal year. Katie Anderson | CBO (Attachment)
5. **ACTION — Adoption of Board Policy 4119.24, 4219.24, 4319.24: Preventing Adult Sexual Misconduct and Child Sexual Abuse**
The Board will consider adoption of Board Policy 4119.24, 4219.24, and 4319.24 regarding the prevention of adult sexual misconduct and child sexual abuse. The proposed policy establishes professional boundary expectations, student supervision standards, and reporting requirements designed to strengthen student safety and support compliance with recent state requirements related to child abuse prevention and school safety planning.
Dana Pedersen | Superintendent (Attachment)
6. **ACTION — Consideration and Approval of Renewal Memorandum of Understanding with Sonoma County Family YMCA for SunRidge Charter School Expanded Learning Opportunities Program (ELOP) and Aftercare Services, 2026–2027** Dana Pedersen | Superintendent
7. **ACTION— Consideration and Approval of 2026-27 Tree House Hollow Lease Addendum:** Request Board approval of the 2026-27 lease addendum with Tree House Hollow for continued use of District facilities. Katie Anderson | CBO

G. FORMAL CLOSING

1. Next Regular Board Meeting: August 20, 2026 @ 4:30 pm
2. Motion to Adjourn

(Posted 06/22/2026)

VIRTUAL ATTENDANCE INSTRUCTIONS

[Join Zoom Meeting \(US\) +1 408-638-0968](#)

ID: 85944882483 Passcode: 455628

Join Zoom Meeting:

<https://twinhillsusd-org.zoom.us/j/85944882483?pwd=rFDrsZy1B2xlc3LWU9bKT85K2ZLo5Z.1&jst=2>



**Twin Hills
School District**

Item C3

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

Twin Hills Union School District

2026-27 Adopted Budget



Presented By:

Dana Pedersen, Superintendent

Katie Anderson, Chief Business Official

The Art of Academic Excellence

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To: Twin Hills School District Board of Trustees
From: Katie Anderson, Chief Business Official
Date: June 23, 2026
Item: Consideration of the 2026-27 Adopted Budget of General Fund Activities

BACKGROUND INFORMATION:

The 2026-27 Adopted Budget presents the District's financial and budgetary status for the 2026-27 school year, as well as projects its funding status for the 2027-28 & 2028-29 subsequent years. The report covers the operating activities of the General Fund known as Fund 01, and additional Funds 12-40. Additionally, the report covers the District's cash position throughout the fiscal year, a multi-year projection of General Fund activities, attendance projections and the required Criterion and Standards (F01CS) multi-year report. The purpose of the Adopted Budget is to present the District's projected fiscal activity to the public and certify that the District will be able to meet its financial obligations for the current and two succeeding fiscal years. The Sonoma County Office of Education will review the submitted report and either agree with the District's assumptions or determine if a different certification is justified.

CURRENT CONSIDERATIONS

The Board of Trustees will review the 2026-27 Adopted Budget and analyze the status of the budget of the District for the 2026-27 fiscal year. Included in the analysis is a budget projection for the 2027-28 and 2028-29 school years based on specific management approved assumptions outlined in the Budget Narrative accompanying this document. The District is recommending that the Board of Trustees approve the 2026-27 Adopted Budget as the District is able to meet the required minimum reserve level in all three years with a positive cash balance.

RECOMMENDATION:

District administrative staff respectfully requests the Board of Trustees to approve the 2026-27 Adopted Budget and authorize the Board President to certify that the District will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

Respectfully,

Katie Anderson
Twin Hills Union School District
Chief Business Official

Twin Hills Union School District 2026-27 Adopted Budget Narrative

GOVERNOR'S BUDGET AND LEGISLATOR APPROVAL

On May 14, 2026, Governor Gavin Newsom released the May Revision to the proposed 2026-27 State Budget. Updated General Fund revenue estimates from the January Budget release resulted in notable adjustments to the Proposition 98 Guarantee. Under the May Revision, Proposition 98 funding levels increase by approximately \$28 billion over the three-year period from 2024-25 through 2026-27. General fund revenue deposits from strong tax receipts resulted in an increased statutory cost of living adjustment (COLA) guarantee of 2.87% for the Local Control Funding Formula (LCFF). And other categorical programs. The proposal also provides an additional \$926.9 million more to adjust LCFF base grants to create an additional augmentation to the statutory COLA of 1.44%. The Governor proposed additional paid pregnancy disability leave for employees as a caveat to the additional 1.44% augmentation, which would provide an additional 12 weeks of leave for qualifying individuals. Combined, the statutory COLA and base grant adjustment result in a 4.31% increase in LCFF base grant rates. As a result, funding calculations tied to these grant amounts including grade span adjustments and supplemental and concentration grant allocations will also increase.

The Governor's Budget proposal included an increase above COLA to the special education base rates of \$509 million. The May Revision goes beyond the proposed increase to provide an *additional* \$1.8 billion in funding for special education, bringing the new base rate to \$1,350 per average daily attendance (ADA).

Additionally, the Governor's Budget proposal included an extension of the 2025-26 one-time Student Support and Professional Development Discretionary Block Grant. The initial proposal provided \$2.8 billion in funding (\$1.0 billion higher than the 2025-26 grant), and was revised higher with the May Revision to \$5.0 billion. This funding is to be used for a broad range of discretionary purposes, including professional development for teachers, teacher recruitment and retention strategies and career pathways and dual enrollment expansion. Ultimately, the funding is completely discretionary in nature and can be used as the District sees appropriate for programs.

The Governor and Legislature came to an agreement on June 15th which largely reflected the May Revision funding proposal. The final proposal will be submitted to the Governor's desk on or before June 30th. The District is anticipating that a 45-Day budget revision will be necessary as staff took a conservative approach to the budget proposals presented in the May Revision.

MIGRATION OF CHARTER SCHOOLS INTO THE GENERAL FUND

To more accurately represent the direct relationship of the District's sponsored dependent charter schools, the Board of Trustees has directed staff to incorporate Orchard View Charter School and SunRidge Charter School's financials into the District's General Fund. Beginning with the 2026-27 Adopted Budget and moving forward, all District school's financial activities will be presented in the General Fund 01. Previously, Orchard View Charter's financials were presented in Fund 09 external to the General Fund activities and SunRidge Charter School's financials were housed in a separate organization designation LEA 21. By migrating Orchard View and

Twin Hills Union School District 2026-27 Adopted Budget Narrative

SunRidge into Fund 01, staff are able to present clearer and more transparent financial information to stakeholders across the organization.

ENROLLMENT ASSUMPTIONS

Site staff have received an increased amount of new enrollment packets over the past two months. With this data, staff have revised enrollment projections to 1,055 students district wide, up 27 students from the previous year, with growth planned at all school sites.

Twin Hills District Wide Enrollment					
	2024-25	Current	<u>Projected</u>		
			26/27 AB	27/28	28/29
Apple Blossom	305	292	290	289	286
Twin Hills CMS	208	257	265	270	270
Orchard View	213	221	235	237	233
SunRidge	253	258	265	269	271
Total Enrollment	979	1028	1055	1065	1060
Enrollment Delta from PY	+ 21	+ 46	+ 27	+ 10	- 5
Total ADA	930.73	976.49	985.85	995.19	990.46
<u>ADA to Enrollment %</u>	<u>95.07%</u>	<u>94.99%</u>	<u>93.45%</u>	<u>93.45%</u>	<u>93.44%</u>

Enrollment projections for the two subsequent years reflect a continued trend of steady enrollment based on current information. Increased enrollment is a reflection of the unique programs offered at each of the District distinct schools as well as the dedicated staff supporting students each day. Site Administration, the District, and the Board continue to work collaboratively to support and strengthen enrollment and attendance at all schools.

AVERAGE DAILY ATTENDANCE (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 projected to be funded on a three-year rolling average of ADA as reported based on the prior year's Period Two (P-2) Attendance reporting and the ADA projected in the budget and subsequent years. 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 year. P-2 ADA estimates in the budget year overall are projected to be 985.85 District-wide, up 9.36 from the previous year.

REVENUE PROJECTIONS

Revenue projections for the 2026-27 are based on LCFF projections from the District and Charter schools funding calculators, the revenue estimates presented in

General Fund Revenue

<u>Revenue Type</u>	<u>Amount</u>	<u>Revenue Per ADA</u>
LCFF Sources	\$ 14,066,987	\$ 14,406
Federal	\$ 175,003	\$ 179
Other State	\$ 2,039,479	\$ 2,089
Local	\$ 1,765,196	\$ 1,808
Total	\$ 18,046,665	\$ 18,482

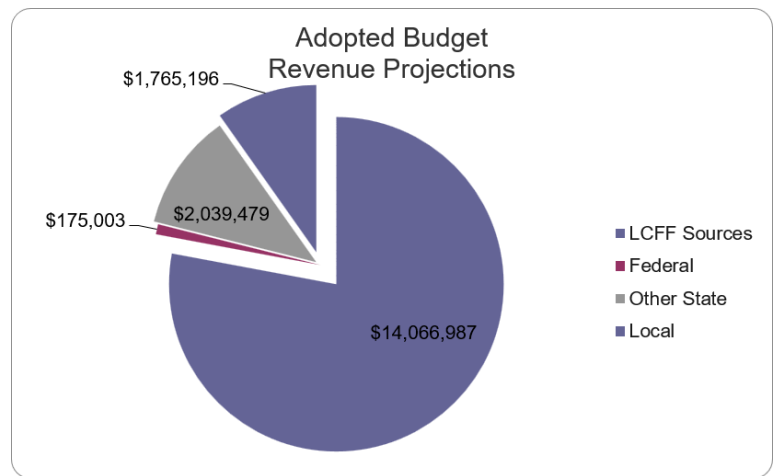
Twin Hills Union School District 2026-27 Adopted Budget Narrative

the Governor's May Revision proposal as well as local indicators.

Staff took a conservative approach to estimating LCFF revenue by including only the statutory COLA of 2.87% in the funding projections. With the Legislator approving the 1.44% augmentation proposal from the May Revision, a 45-Day revision will be necessary to update the budget with the increased revenue funded through the LCFF allocation. Property Taxes are projected to increase 2% year-over-year and Basic Aid Supplemental funding is projected to remain flat in all years based on the 2025-26 adjusted funding projections presented at the 2025-26 2nd Interim.

Federal funding from IDEA and Title programs remains flat in all years of the multi-year projection.

Other state funding reflects categorical state programs including the Education Protection Account, Expanded Learning Opportunities Program, Prop-28 Arts & Music, Special Education Mental Health, Student Support & Professional Development Discretionary Block Grant (SSPDDBG), Lottery and the Mandated Block Grant Program. The May Revision included funding to increase the base grant to \$899 per ADA to \$1,350 ADA. Staff budgeted revenue at the proposed \$1,350 level. The SSPDDBG proposal was conservatively budgeted based on the prior years allocation not knowing what the true allocation would be. The Legislature has approved funding the proposed increase to the special education base grant at the level presented in the May Revision and the SSPDDBG at three times the prior year's allocation. A 45-Day revision to the budget will be required to reflect the increases in revenue due to the one-time SSPDDBG.



Local revenue sources remain roughly flat in all years of the multi-year.

EXPENDITURE PROJECTIONS

In March 2026, the District successfully settled with the Twin Hills Teacher's Association for a two year increase to salary and benefits. The rate of increase to salaries was based on the approved funded COLA included in the Governor's Budget. For 2025-26, a retro of 2.30% was allocated to staff in May. As the language surrounding the proposed augmentation to the base COLA of

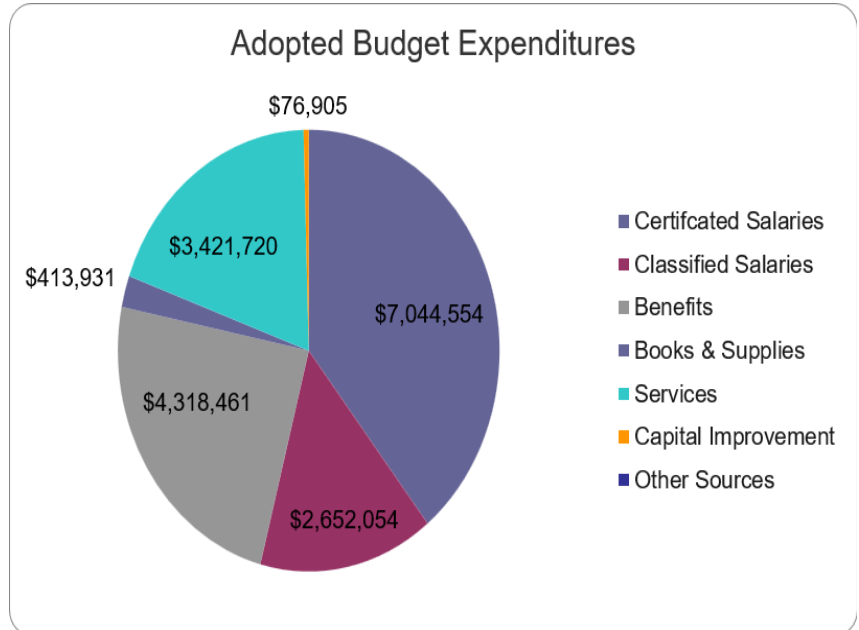
General Fund Expenditures

<u>Expense by Type</u>	<u>Amount by Type</u>	<u>Expense Per ADA</u>
Certificated Salaries	\$ 7,044,554	\$ 7,214
Classified Salaries	\$ 2,652,054	\$ 2,716
Benefits	\$ 4,318,461	\$ 4,423
Books & Supplies	\$ 413,931	\$ 424
Services	\$ 3,421,720	\$ 3,504
Capital Improvement	\$ 76,905	\$ 79
Other Sources	\$ -	\$ -
Total	\$ 17,927,625	\$ 18,360

Twin Hills Union School District 2026-27 Adopted Budget Narrative

2.87% was still uncertain, staff made the conservative approach to budget negotiated staff salary increases based only on the statutory COLA. A 45-Day budget revision will be necessary to update salary lines to reflect the enacted budget proposal.

With the introduction of one-time funds, sites have requested to utilize funding to support the cost of temporary positions for student support programs. The multi-year projection certificated salary lines show additional staffing costs for temporary positions in 2026-27 and removed in 2027-28. Classified staffing increases beginning in 2027-28 & 2028-29 reflect the expansion of the Expanded Learning Opportunities Program and Prop 28 Arts and Music programs. Health and welfare benefits are capped in all years with a 2% growth rate applied in the subsequent years based on negotiated increases.



Decreases in books and supplies reflect the exhaustion of one-time resources Arts Music & Professional Development Discretionary Block Grant & Learning Recovery Discretionary Block Grant. Decreases in service costs reflect a reduction in non-public agency costs and a greater reliance on consortium services. Consortium billing has been updated to reflect a usage proration in-lieu of straight ADA. This resulted in a decrease in total services costs due to the District while increasing shared services. Capital outlay costs reflect the utilization of the final Universal Pre-Kindergarten funding on playground upgrades and classroom furniture needs with the introduction of the TK grade level at Orchard View Charter.

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 District is settled with the Twin Hills Teacher's Association through the 2026-27 budget year. No COLA was included for certificated or classified staff salaries in 2027-28 or 2028-29 as the District is unsettled in those 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

Twin Hills Union School District 2026-27 Adopted Budget Narrative

continue to provide high-quality education for all students despite the need to examine expenditures in a projected deficit environment.

Full time equivalent (FTE) certificated positions will increase for the 2026-27 budget year with the inclusion of 1.3 FTE temporary positions funded using one-time grant resources. Those positions were removed in the subsequent years.

ENDING FUND BALANCE & RESERVES

With the inclusion of the increased on-going special education funding, the District is able to maintain a positive fund balance in the budget and projection years. The reserve percentage inclusive of the Special Reserve Fund 17 is projected to be 15% in the budget year, 16% in 2027-28 and 17% in 2028-29. The minimum state required Reserve for Economic Uncertainty of 4% is met in all years, with a positive Unassigned/Unappropriated balance in all years.

District Reserves		Year Estimated Actuals: 2025-26	Adopted Budget: 2026-27	Subsequent Fiscal Year: 2027-28	Subsequent Fiscal Year: 2028-29
		Total	Total	Total	Total
Total Revenue		17,763,530	18,046,665	18,170,475	18,514,144
Total Expenditures		18,841,865	17,927,625	18,066,272	18,366,738
Total Transfers/Other Uses		(10,550)	(26,956)	(26,956)	(26,956)
Net Increase (Decrease)		(1,088,885)	92,084	77,246	120,450
Fund Balance					
Beginning Balance		4,317,553	3,288,412	3,380,496	3,457,745
Audit Adjustment(s)			-	-	-
Net Ending Balance		3,228,667	3,380,496	3,457,743	3,578,194
Components of Ending Balance:					
Revolving Cash (nonspendable)	9711	9,000	9,000	9,000	9,000
Stores (nonspendable)	9712	-	-	-	-
Restricted (Res 2000-9999)	9740	812,279	886,610	755,213	656,420
Assigned - Fund Bal Support/Pensions/Tech/Facilities/Transportation		1,687,178	1,741,352	1,944,452	2,151,674
Reserve for Economic Uncertainties	9789	779,955	743,534	749,080	761,098
Unassigned/Unappropriated Ending Bal	9790	0	0	0	0
Net Ending Balance		3,288,412	3,380,496	3,457,743	3,578,192
<i>Fund 17 Balance</i>	<i>9790</i>	<i>352,148</i>	<i>367,148</i>	<i>382,148</i>	<i>397,148</i>
<i>Reserve Percentage including Fund 17</i>		<i>14%</i>	<i>15%</i>	<i>16%</i>	<i>17%</i>

CASH FLOW

The District's cash flow is a projection of its cash position by month and will differ from our net-ending balance due to receivables due from the state, outflows due to vendors and payroll obligations at closing. The projected cash flow report presented as part of the 2026-27 Adopted Budget shows all months ending with a positive cash balance, eliminating the need to borrow from other funds. The estimated June 30, 2027 ending cash balance is projected to be \$2,073,631.

Twin Hills Union School District 2026-27 Adopted Budget Narrative

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.

Ending Assigned fund balance: \$87,515

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, food costs, general supplies and permits.

Ending Restricted fund balance: \$10,552

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: \$175,503

Fund 17 – Special Reserve for Other than Capital Outlay Projects

This fund is used for borrowing if the General Fund's cash position were to run negative at any point in the year. Additionally, the fund balance can be used to support additional site programming presented by staff to the Board of Trustees. Per GASB, the ending fund balance is considered part of the General Fund reserve.

Ending Assigned fund balance: \$367,148

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 2026-27, the District anticipates transferring \$34,550 to support benefits for two 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: \$441,939

Twin Hills Union School District 2026-27 Adopted Budget Narrative

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. Additional funds to the fund are gained through interest earnings.

Ending Assigned fund balance: \$184,024

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: \$17,958

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: \$105,604

SUMMARY

Staff are cautiously monitoring spending in the current and subsequent years, in hopes of meeting the board assigned reserve of 17% in all years. As always, it is important to remember that the budget is a living document, subject to revision throughout the year in response to changes in enrollment, staffing, and funding conditions. Due to the migration of Orchard View Charter and SunRidge Charter School finances into the General Fund, the District is unable to report an 'Official' Standard Account Code System (SACs) report to the state for Budget Adoption. The Sonoma County Office of Education has been working closely with District staff during this process to ensure that the financial migration was performed according to GAAP principals and will continue to review the District's finances through the closing process to ensure accuracy.

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: Twin Hills Union School District Office

Date: 06/19/2026

Adoption Date: 06/25/2026

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: John Moise

Title: Clerk

Public Hearing:

Place: Twin Hills Middle School

Date: 06/23/2026

Time: 5:00pm

Contact person for additional information on the budget reports:

Name: Katie Anderson

Title: Chief Business Official

Telephone: 707-823-0871

E-mail: kanderon@twinhillsusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X

Budget, July 1
FINANCIAL REPORTS
2026-27 Budget
School District Certification

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

Budget, July 1
FINANCIAL REPORTS
2026-27 Budget
School District Certification

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

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

49 70961 4930350
Form 01
H8BN58YXF7(2026-27)

			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	2,937,886.00	0.00	2,937,886.00	0.00	0.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	51,989.00	359,630.70	411,619.70	0.00	0.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	196,000.00	487,356.00	683,356.00	0.00	0.00	0.00	-100.0%
5) TOTAL, REVENUES			3,185,875.00	846,986.70	4,032,861.70	0.00	0.00	0.00	-100.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,213,371.00	54,387.00	1,267,758.00	0.00	0.00	0.00	-100.0%
2) Classified Salaries		2000-2999	384,259.00	319,702.00	703,961.00	0.00	0.00	0.00	-100.0%
3) Employee Benefits		3000-3999	611,149.00	248,501.00	859,650.00	0.00	0.00	0.00	-100.0%
4) Books and Supplies		4000-4999	48,312.28	192,970.69	241,282.97	0.00	0.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	685,750.00	420,119.04	1,105,869.04	0.00	0.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	5,600.00	5,600.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,942,841.28	1,241,279.73	4,184,121.01	0.00	0.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			243,033.72	(394,293.03)	(151,259.31)	0.00	0.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,000.00	0.00	30,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	30,000.00	30,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(389,969.00)	389,969.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(359,969.00)	359,969.00	0.00	0.00	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(116,935.28)	(34,324.03)	(151,259.31)	0.00	0.00	0.00	-100.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	312,246.45	270,234.03	582,480.48	195,311.17	235,910.00	431,221.17	-26.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

49 70961 4930350
Form 01
H8BN58YXF7(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			312,246.45	270,234.03	582,480.48	195,311.17	235,910.00	431,221.17	-26.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			312,246.45	270,234.03	582,480.48	195,311.17	235,910.00	431,221.17	-26.0%
2) Ending Balance, June 30 (E + F1e)			195,311.17	235,910.00	431,221.17	195,311.17	235,910.00	431,221.17	0.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,000.00	0.00	4,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	235,910.00	235,910.00	0.00	235,910.00	235,910.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	191,311.17	0.00	191,311.17	195,311.17	0.00	195,311.17	2.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	659,802.92	163,008.21	822,811.13				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,524.00)	0.00	(1,524.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	4,000.00	0.00	4,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	16,617.00	0.00	16,617.00				

			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			678,895.92	163,008.21	841,904.13				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	54,757.42	0.00	54,757.42				
2) Due to Grantor Governments		9590	0.00	127,571.00	127,571.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	76,905.00	76,905.00				
6) TOTAL, LIABILITIES			54,757.42	204,476.00	259,233.42				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			624,138.50	(41,467.79)	582,670.71				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,196,885.00	0.00	1,196,885.00	0.00	0.00	0.00	-100.0%
Education Protection Account State Aid - Current Year		8012	508,824.00	0.00	508,824.00	0.00	0.00	0.00	-100.0%
State Aid - Prior Years		8019	303.00	0.00	303.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	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	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	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	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	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	0.00	0.0%
Supplemental Taxes		8044	0.00	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	0.00	0.0%

Description			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	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	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	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	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,706,012.00	0.00	1,706,012.00	0.00	0.00	0.00	-100.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,231,874.00	0.00	1,231,874.00	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	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	0.00	0.0%
TOTAL, LCFF SOURCES			2,937,886.00	0.00	2,937,886.00	0.00	0.00	0.00	-100.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	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	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	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	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	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	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		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	0.0%
Title III, Immigrant Student Program	4201	8290		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	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		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	0.0%
All Other Federal Revenue	All Other	8290	0.00	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	0.00	0.0%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,876.00	0.00	4,876.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	47,113.00	18,745.00	65,858.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		109,820.00	109,820.00		0.00	0.00	-100.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		(11,604.30)	(11,604.30)		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		38,765.00	38,765.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	203,905.00	203,905.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			51,989.00	359,630.70	411,619.70	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	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	0.00	0.0%
Prior Years' Taxes		8617	0.00	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	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	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	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	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	0.00	0.0%
All Other Sales		8639	0.00	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	0.00	0.0%
Interest		8660	45,000.00	0.00	45,000.00	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	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	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,000.00	407,356.00	408,356.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		80,000.00	80,000.00		0.00	0.00	-100.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	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	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			196,000.00	487,356.00	683,356.00	0.00	0.00	0.00	-100.0%
TOTAL, REVENUES			3,185,875.00	846,986.70	4,032,861.70	0.00	0.00	0.00	-100.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,056,557.00	54,387.00	1,110,944.00	0.00	0.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	156,814.00	0.00	156,814.00	0.00	0.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,213,371.00	54,387.00	1,267,758.00	0.00	0.00	0.00	-100.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	189,181.00	201,745.00	390,926.00	0.00	0.00	0.00	-100.0%
Classified Support Salaries		2200	102,685.00	84,140.00	186,825.00	0.00	0.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	89,645.00	0.00	89,645.00	0.00	0.00	0.00	-100.0%
Other Classified Salaries		2900	2,748.00	33,817.00	36,565.00	0.00	0.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			384,259.00	319,702.00	703,961.00	0.00	0.00	0.00	-100.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	225,187.00	124,096.00	349,283.00	0.00	0.00	0.00	-100.0%
PERS		3201-3202	101,812.00	67,697.00	169,509.00	0.00	0.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	48,863.00	25,246.00	74,109.00	0.00	0.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	209,385.00	25,562.00	234,947.00	0.00	0.00	0.00	-100.0%
Unemployment Insurance		3501-3502	851.00	195.00	1,046.00	0.00	0.00	0.00	-100.0%
Workers' Compensation		3601-3602	25,051.00	5,705.00	30,756.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OPEB, Allocated		3701-3702	0.00	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	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			611,149.00	248,501.00	859,650.00	0.00	0.00	0.00	-100.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	44,636.28	65,503.69	110,139.97	0.00	0.00	0.00	-100.0%
Noncapitalized Equipment		4400	3,676.00	1,467.00	5,143.00	0.00	0.00	0.00	-100.0%
Food		4700	0.00	126,000.00	126,000.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			48,312.28	192,970.69	241,282.97	0.00	0.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	104,302.00	104,302.00	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	255.00	10,089.57	10,344.57	0.00	0.00	0.00	-100.0%
Dues and Memberships		5300	1,650.00	0.00	1,650.00	0.00	0.00	0.00	-100.0%
Insurance		5400 - 5499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	91,750.00	0.00	91,750.00	0.00	0.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	253,810.00	37,569.00	291,379.00	0.00	0.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	334,385.00	268,158.47	602,543.47	0.00	0.00	0.00	-100.0%
Communications		5900	3,900.00	0.00	3,900.00	0.00	0.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			685,750.00	420,119.04	1,105,869.04	0.00	0.00	0.00	-100.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	5,600.00	5,600.00	0.00	0.00	0.00	-100.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	5,600.00	5,600.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,942,841.28	1,241,279.73	4,184,121.01	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	30,000.00	0.00	30,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	0.00	30,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	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	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	30,000.00	30,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	30,000.00	30,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	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	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	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	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(389,969.00)	389,969.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(389,969.00)	389,969.00	0.00	0.00	0.00	0.00	0.0%

DescriptionResource CodesObject Codes			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(359,969.00)	359,969.00	0.00	0.00	0.00	0.00	0.0%

Description			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	2,937,886.00	0.00	2,937,886.00	0.00	0.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	51,989.00	359,630.70	411,619.70	0.00	0.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	196,000.00	487,356.00	683,356.00	0.00	0.00	0.00	-100.0%
5) TOTAL, REVENUES			3,185,875.00	846,986.70	4,032,861.70	0.00	0.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,991,799.28	783,949.48	2,775,748.76	0.00	0.00	0.00	-100.0%
2) Instruction - Related Services	2000-2999		352,283.00	20,718.00	373,001.00	0.00	0.00	0.00	-100.0%
3) Pupil Services	3000-3999		15,150.00	336,424.25	351,574.25	0.00	0.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	44,535.39	44,535.39	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		293,000.00	0.00	293,000.00	0.00	0.00	0.00	-100.0%
8) Plant Services	8000-8999		290,609.00	50,052.61	340,661.61	0.00	0.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	5,600.00	5,600.00	0.00	0.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,942,841.28	1,241,279.73	4,184,121.01	0.00	0.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			243,033.72	(394,293.03)	(151,259.31)	0.00	0.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,000.00	0.00	30,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	30,000.00	30,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(389,969.00)	389,969.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(359,969.00)	359,969.00	0.00	0.00	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(116,935.28)	(34,324.03)	(151,259.31)	0.00	0.00	0.00	-100.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	312,246.45	270,234.03	582,480.48	195,311.17	235,910.00	431,221.17	-26.0%

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

49 70961 4930350
Form 01
H8BN58YXF7(2026-27)

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			312,246.45	270,234.03	582,480.48	195,311.17	235,910.00	431,221.17	-26.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			312,246.45	270,234.03	582,480.48	195,311.17	235,910.00	431,221.17	-26.0%
2) Ending Balance, June 30 (E + F1e)			195,311.17	235,910.00	431,221.17	195,311.17	235,910.00	431,221.17	0.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,000.00	0.00	4,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	235,910.00	235,910.00	0.00	235,910.00	235,910.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	191,311.17	0.00	191,311.17	195,311.17	0.00	195,311.17	2.1%

Resource	Description	2025-26		2026-27
		Estimated	Actuals	Budget
2600	Expanded Learning Opportunities Program		39,851.00	39,851.00
6019	Student Support and Professional Development Discretionary Block Grant		16,713.00	16,713.00
6300	Lottery: Instructional Materials		11,578.00	11,578.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)		66,324.00	66,324.00
7810	Other Restricted State		4,420.00	4,420.00
9010	Other Restricted Local		97,024.00	97,024.00
Total, Restricted Balance			235,910.00	235,910.00

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

			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		8,126,803.00	135,800.00	8,262,603.00	13,936,445.00	130,542.00	14,066,987.00	70.2%
2) Federal Revenue	8100-8299		0.00	175,000.00	175,000.00	0.00	175,003.00	175,003.00	0.0%
3) Other State Revenue	8300-8599		173,670.00	907,432.03	1,081,102.03	284,808.00	1,754,671.00	2,039,479.00	88.6%
4) Other Local Revenue	8600-8799		700,308.00	531,730.00	1,232,038.00	270,198.00	1,494,998.00	1,765,196.00	43.3%
5) TOTAL, REVENUES			9,000,781.00	1,749,962.03	10,750,743.03	14,491,451.00	3,555,214.00	18,046,665.00	67.9%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		3,460,010.12	523,681.00	3,983,691.12	6,232,619.00	811,935.00	7,044,554.00	76.8%
2) Classified Salaries	2000-2999		1,355,631.16	400,147.00	1,755,778.16	1,835,560.00	816,494.00	2,652,054.00	51.0%
3) Employee Benefits	3000-3999		1,867,185.00	703,896.01	2,571,081.01	3,107,859.00	1,210,602.00	4,318,461.00	68.0%
4) Books and Supplies	4000-4999		93,510.25	213,732.61	307,242.86	113,882.00	300,049.00	413,931.00	34.7%
5) Services and Other Operating Expenditures	5000-5999		868,955.00	2,318,753.01	3,187,708.01	1,352,811.00	2,068,909.00	3,421,720.00	7.3%
6) Capital Outlay	6000-6999		0.00	12,283.00	12,283.00	0.00	76,905.00	76,905.00	526.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		150,000.00	12,090.00	162,090.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,795,291.53	4,184,582.63	11,979,874.16	12,642,731.00	5,284,894.00	17,927,625.00	49.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,205,489.47	(2,434,620.60)	(1,229,131.13)	1,848,720.00	(1,729,680.00)	119,040.00	-109.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		1,506,270.00	0.00	1,506,270.00	64,550.00	569,213.00	633,763.00	-57.9%
b) Transfers Out	7600-7629		1,187,000.00	0.00	1,187,000.00	589,973.00	70,746.00	660,719.00	-44.3%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(2,322,089.00)	2,322,089.00	0.00	(1,305,544.00)	1,305,544.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,002,819.00)	2,322,089.00	319,270.00	(1,830,967.00)	1,804,011.00	(26,956.00)	-108.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(797,329.53)	(112,531.60)	(909,861.13)	17,753.00	74,331.00	92,084.00	-110.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		3,273,462.63	924,810.94	4,198,273.57	2,476,133.10	812,279.34	3,288,412.44	-21.7%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			3,273,462.63	924,810.94	4,198,273.57	2,476,133.10	812,279.34	3,288,412.44	-21.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,273,462.63	924,810.94	4,198,273.57	2,476,133.10	812,279.34	3,288,412.44	-21.7%
2) Ending Balance, June 30 (E + F1e)			2,476,133.10	812,279.34	3,288,412.44	2,493,886.10	886,610.34	3,380,496.44	2.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	812,279.34	812,279.34	0.00	886,610.34	886,610.34	9.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,870,645.10	0.00	1,870,645.10	1,664,324.10	0.00	1,664,324.10	-11.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	526,700.00	0.00	526,700.00	743,534.00	0.00	743,534.00	41.2%
Unassigned/Unappropriated Amount		9790	73,788.00	0.00	73,788.00	86,028.00	0.00	86,028.00	16.6%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,580,208.52	(1,492,757.54)	2,087,450.98				
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,340.00)	0.00	(5,340.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	26,379.00	26,379.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			3,579,868.52	(1,466,378.54)	2,113,489.98				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	(182,705.81)	0.00	(182,705.81)				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			(182,705.81)	0.00	(182,705.81)				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			3,762,574.33	(1,466,378.54)	2,296,195.79				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	4,265,133.00	0.00	4,265,133.00	6,537,368.00	0.00	6,537,368.00	53.3%
Education Protection Account State Aid - Current Year		8012	1,091,504.00	0.00	1,091,504.00	2,332,921.00	0.00	2,332,921.00	113.7%
State Aid - Prior Years		8019	136,279.00	0.00	136,279.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	15,587.00	0.00	15,587.00	15,899.00	0.00	15,899.00	2.0%
Timber Yield Tax		8022	1,500.00	0.00	1,500.00	1,530.00	0.00	1,530.00	2.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	3,817,280.00	0.00	3,817,280.00	3,893,626.00	0.00	3,893,626.00	2.0%
Unsecured Roll Taxes		8042	107,166.00	0.00	107,166.00	109,309.00	0.00	109,309.00	2.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	198,886.00	0.00	198,886.00	202,864.00	0.00	202,864.00	2.0%
Education Revenue Augmentation Fund (ERAF)		8045	875,420.00	0.00	875,420.00	892,928.00	0.00	892,928.00	2.0%

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

Description			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	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	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	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	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			10,508,755.00	0.00	10,508,755.00	13,986,445.00	0.00	13,986,445.00	33.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(50,000.00)		(50,000.00)	(50,000.00)		(50,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,331,952.00)	0.00	(2,331,952.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	135,800.00	135,800.00	0.00	130,542.00	130,542.00	-3.9%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,126,803.00	135,800.00	8,262,603.00	13,936,445.00	130,542.00	14,066,987.00	70.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	130,000.00	130,000.00	0.00	128,741.00	128,741.00	-1.0%
Special Education Discretionary Grants		8182	0.00	(1,262.00)	(1,262.00)	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	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	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	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	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		39,001.00	39,001.00		39,001.00	39,001.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		7,261.00	7,261.00		7,261.00	7,261.00	0.0%
Title III, Immigrant Student Program	4201	8290		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	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		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	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	175,000.00	175,000.00	0.00	175,003.00	175,003.00	0.0%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	15,185.00	0.00	15,185.00	29,811.00	0.00	29,811.00	96.3%
Lottery - Unrestricted and Instructional Materials		8560	95,700.00	38,204.50	133,904.50	187,855.00	81,074.00	268,929.00	100.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		224,601.00	224,601.00		346,530.00	346,530.00	54.3%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		(70,694.47)	(70,694.47)		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		74,167.00	74,167.00		144,865.00	144,865.00	95.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	62,785.00	641,154.00	703,939.00	67,142.00	1,182,202.00	1,249,344.00	77.5%
TOTAL, OTHER STATE REVENUE			173,670.00	907,432.03	1,081,102.03	284,808.00	1,754,671.00	2,039,479.00	88.6%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	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	0.00	0.0%
Prior Years' Taxes		8617	0.00	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	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	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	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	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	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	28,105.00	0.00	28,105.00	28,498.00	0.00	28,498.00	1.4%
Interest		8660	142,000.00	0.00	142,000.00	193,000.00	0.00	193,000.00	35.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	180,000.00	50,000.00	230,000.00	0.00	50,000.00	50,000.00	-78.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	290,400.00	0.00	290,400.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	59,803.00	164,706.00	224,509.00	48,700.00	295,412.00	344,112.00	53.3%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		317,024.00	317,024.00		1,149,586.00	1,149,586.00	262.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	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	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			700,308.00	531,730.00	1,232,038.00	270,198.00	1,494,998.00	1,765,196.00	43.3%
TOTAL, REVENUES			9,000,781.00	1,749,962.03	10,750,743.03	14,491,451.00	3,555,214.00	18,046,665.00	67.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,662,669.00	453,574.00	3,116,243.00	5,245,862.00	557,667.00	5,803,529.00	86.2%
Certificated Pupil Support Salaries		1200	67,214.12	70,107.00	137,321.12	129,899.00	137,578.00	267,477.00	94.8%
Certificated Supervisors' and Administrators' Salaries		1300	730,127.00	0.00	730,127.00	856,858.00	116,690.00	973,548.00	33.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,460,010.12	523,681.00	3,983,691.12	6,232,619.00	811,935.00	7,044,554.00	76.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	181,304.00	194,167.00	375,471.00	427,324.00	443,186.00	870,510.00	131.8%
Classified Support Salaries		2200	319,911.00	175,104.00	495,015.00	365,221.00	318,168.00	683,389.00	38.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	18,004.00	18,004.00	204,157.00	37,430.00	241,587.00	1,241.9%
Clerical, Technical and Office Salaries		2400	600,889.00	0.00	600,889.00	610,872.00	0.00	610,872.00	1.7%
Other Classified Salaries		2900	253,527.16	12,872.00	266,399.16	227,986.00	17,710.00	245,696.00	-7.8%
TOTAL, CLASSIFIED SALARIES			1,355,631.16	400,147.00	1,755,778.16	1,835,560.00	816,494.00	2,652,054.00	51.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	615,779.00	450,458.01	1,066,237.01	1,181,989.00	792,974.00	1,974,963.00	85.2%
PERS		3201-3202	347,035.00	99,020.00	446,055.00	500,373.00	188,308.00	688,681.00	54.4%
OASDI/Medicare/Alternative		3301-3302	158,957.00	38,598.00	197,555.00	240,277.00	75,032.00	315,309.00	59.6%
Health and Welfare Benefits		3401-3402	663,225.00	101,311.00	764,536.00	1,051,346.00	128,839.00	1,180,185.00	54.4%
Unemployment Insurance		3501-3502	2,369.00	481.00	2,850.00	3,832.00	775.00	4,607.00	61.6%
Workers' Compensation		3601-3602	73,490.00	14,028.00	87,518.00	123,712.00	24,674.00	148,386.00	69.5%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OPEB, Allocated		3701-3702	6,330.00	0.00	6,330.00	6,330.00	0.00	6,330.00	0.0%
OPEB, Active Employees		3751-3752	0.00	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	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,867,185.00	703,896.01	2,571,081.01	3,107,859.00	1,210,602.00	4,318,461.00	68.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	4,000.00	41,791.00	45,791.00	New
Books and Other Reference Materials		4200	747.00	0.00	747.00	750.00	0.00	750.00	0.4%
Materials and Supplies		4300	82,128.25	186,299.80	268,428.05	94,692.00	241,258.00	335,950.00	25.2%
Noncapitalized Equipment		4400	10,635.00	27,432.81	38,067.81	14,440.00	17,000.00	31,440.00	-17.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			93,510.25	213,732.61	307,242.86	113,882.00	300,049.00	413,931.00	34.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	182,833.00	1,500,770.00	1,683,603.00	236,543.00	1,523,114.00	1,759,657.00	4.5%
Travel and Conferences		5200	1,480.00	38,333.90	39,813.90	17,300.00	15,014.00	32,314.00	-18.8%
Dues and Memberships		5300	12,300.00	501.43	12,801.43	18,620.00	0.00	18,620.00	45.5%
Insurance		5400 - 5499	149,260.00	0.00	149,260.00	172,951.00	0.00	172,951.00	15.9%
Operations and Housekeeping Services		5500	107,700.00	0.00	107,700.00	196,500.00	0.00	196,500.00	82.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	54,332.00	62,458.00	116,790.00	310,872.00	23,000.00	333,872.00	185.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	77,366.00	77,366.00	0.00	72,000.00	72,000.00	-6.9%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	350,828.00	639,323.68	990,151.68	386,209.00	435,781.00	821,990.00	-17.0%
Communications		5900	10,222.00	0.00	10,222.00	13,816.00	0.00	13,816.00	35.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			868,955.00	2,318,753.01	3,187,708.01	1,352,811.00	2,068,909.00	3,421,720.00	7.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	12,283.00	12,283.00	0.00	76,905.00	76,905.00	526.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CAPITAL OUTLAY			0.00	12,283.00	12,283.00	0.00	76,905.00	76,905.00	526.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	12,090.00	12,090.00	0.00	0.00	0.00	-100.0%
All Other Transfers		7281-7283	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			150,000.00	12,090.00	162,090.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,795,291.53	4,184,582.63	11,979,874.16	12,642,731.00	5,284,894.00	17,927,625.00	49.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	46,270.00	0.00	46,270.00	34,550.00	0.00	34,550.00	-25.3%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,460,000.00	0.00	1,460,000.00	30,000.00	569,213.00	599,213.00	-59.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,506,270.00	0.00	1,506,270.00	64,550.00	569,213.00	633,763.00	-57.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	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	0.00	0.0%
To: Cafeteria Fund		7616	87,000.00	0.00	87,000.00	91,506.00	0.00	91,506.00	5.2%
Other Authorized Interfund Transfers Out		7619	1,100,000.00	0.00	1,100,000.00	498,467.00	70,746.00	569,213.00	-48.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,187,000.00	0.00	1,187,000.00	589,973.00	70,746.00	660,719.00	-44.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	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	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	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	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,322,089.00)	2,322,089.00	0.00	(1,305,544.00)	1,305,544.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,322,089.00)	2,322,089.00	0.00	(1,305,544.00)	1,305,544.00	0.00	0.0%

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

DescriptionResource CodesObject Codes			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(2,002,819.00)	2,322,089.00	319,270.00	(1,830,967.00)	1,804,011.00	(26,956.00)	-108.4%

Description Function Codes Object Codes			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	8,126,803.00	135,800.00	8,262,603.00	13,936,445.00	130,542.00	14,066,987.00	70.2%
2) Federal Revenue		8100-8299	0.00	175,000.00	175,000.00	0.00	175,003.00	175,003.00	0.0%
3) Other State Revenue		8300-8599	173,670.00	907,432.03	1,081,102.03	284,808.00	1,754,671.00	2,039,479.00	88.6%
4) Other Local Revenue		8600-8799	700,308.00	531,730.00	1,232,038.00	270,198.00	1,494,998.00	1,765,196.00	43.3%
5) TOTAL, REVENUES			9,000,781.00	1,749,962.03	10,750,743.03	14,491,451.00	3,555,214.00	18,046,665.00	67.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		4,210,692.25	2,872,351.58	7,083,043.83	8,487,430.00	4,056,985.00	12,544,415.00	77.1%
2) Instruction - Related Services	2000-2999		1,013,490.16	207,958.00	1,221,448.16	1,454,658.00	270,280.00	1,724,938.00	41.2%
3) Pupil Services	3000-3999		371,909.12	692,611.25	1,064,520.37	492,169.00	409,709.00	901,878.00	-15.3%
4) Ancillary Services	4000-4999		17,396.00	1,000.00	18,396.00	19,888.00	1,219.00	21,107.00	14.7%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,378,978.00	17,255.00	1,396,233.00	1,409,020.00	36,666.00	1,445,686.00	3.5%
8) Plant Services	8000-8999		652,826.00	381,316.80	1,034,142.80	779,566.00	510,035.00	1,289,601.00	24.7%
9) Other Outgo	9000-9999	Except 7600-7699	150,000.00	12,090.00	162,090.00	0.00	0.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			7,795,291.53	4,184,582.63	11,979,874.16	12,642,731.00	5,284,894.00	17,927,625.00	49.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,205,489.47	(2,434,620.60)	(1,229,131.13)	1,848,720.00	(1,729,680.00)	119,040.00	-109.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		1,506,270.00	0.00	1,506,270.00	64,550.00	569,213.00	633,763.00	-57.9%
b) Transfers Out	7600-7629		1,187,000.00	0.00	1,187,000.00	589,973.00	70,746.00	660,719.00	-44.3%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(2,322,089.00)	2,322,089.00	0.00	(1,305,544.00)	1,305,544.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,002,819.00)	2,322,089.00	319,270.00	(1,830,967.00)	1,804,011.00	(26,956.00)	-108.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(797,329.53)	(112,531.60)	(909,861.13)	17,753.00	74,331.00	92,084.00	-110.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		3,273,462.63	924,810.94	4,198,273.57	2,476,133.10	812,279.34	3,288,412.44	-21.7%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,273,462.63	924,810.94	4,198,273.57	2,476,133.10	812,279.34	3,288,412.44	-21.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,273,462.63	924,810.94	4,198,273.57	2,476,133.10	812,279.34	3,288,412.44	-21.7%
2) Ending Balance, June 30 (E + F1e)			2,476,133.10	812,279.34	3,288,412.44	2,493,886.10	886,610.34	3,380,496.44	2.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	812,279.34	812,279.34	0.00	886,610.34	886,610.34	9.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,870,645.10	0.00	1,870,645.10	1,664,324.10	0.00	1,664,324.10	-11.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	526,700.00	0.00	526,700.00	743,534.00	0.00	743,534.00	41.2%
Unassigned/Unappropriated Amount		9790	73,788.00	0.00	73,788.00	86,028.00	0.00	86,028.00	16.6%

Resource	Description	2025-26		2026-27
		Estimated	Actuals	Budget
2600	Expanded Learning Opportunities Program	208,066.00		355,979.00
6019	Student Support and Professional Development Discretionary Block Grant	168,104.00		51,770.00
6300	Lottery: Instructional Materials	80,436.21		90,139.21
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	213,769.00		242,658.00
7810	Other Restricted State	13,016.00		13,026.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00		36,000.00
9010	Other Restricted Local	128,888.13		97,038.13
Total, Restricted Balance		812,279.34		886,610.34

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	152,094.72	152,094.72	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			152,094.72	152,094.72	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			152,094.72	152,094.72	0.0%
2) Ending Balance, June 30 (E + F1e)			152,094.72	152,094.72	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	152,094.72	152,094.72	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	152,094.72		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			152,094.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			152,094.72		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	152,094.72	152,094.72	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			152,094.72	152,094.72	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			152,094.72	152,094.72	0.0%
2) Ending Balance, June 30 (E + F1e)			152,094.72	152,094.72	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	152,094.72	152,094.72	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
8210	Student Activity Funds	152,094.72	152,094.72
Total, Restricted Balance		152,094.72	152,094.72

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,654,926.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	288,999.05	0.00	-100.0%
4) Other Local Revenue		8600-8799	36,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,979,925.05	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,499,100.59	0.00	-100.0%
2) Classified Salaries		2000-2999	255,432.00	0.00	-100.0%
3) Employee Benefits		3000-3999	782,293.04	0.00	-100.0%
4) Books and Supplies		4000-4999	63,488.66	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	71,678.71	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,697.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,677,690.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			302,235.05	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	630,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(330,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,764.95)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,788.48	215,023.53	-11.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,788.48	215,023.53	-11.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,788.48	215,023.53	-11.4%
2) Ending Balance, June 30 (E + F1e)			215,023.53	215,023.53	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	104,538.00	104,538.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	73,475.53	73,475.53	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	37,010.00	37,010.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	428,895.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	(708.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	8,712.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			436,899.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	49,179.00		
6) TOTAL, LIABILITIES			49,179.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			387,720.02		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	961,265.00	0.00	-100.0%
Education Protection Account State Aid - Current Year		8012	592,908.00	0.00	-100.0%
State Aid - Prior Years		8019	264.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,100,489.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,654,926.00	0.00	-100.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	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	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	8,188.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	54,267.00	0.00	-100.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	31,933.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590	(45,522.95)	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	240,134.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			288,999.05	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	36,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,000.00	0.00	-100.0%
TOTAL, REVENUES			2,979,925.05	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,333,801.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	32,690.59	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	132,609.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,499,100.59	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	153,593.00	0.00	-100.0%
Classified Support Salaries		2200	17,554.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	84,285.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			255,432.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	427,903.64	0.00	-100.0%
PERS		3201-3202	37,951.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	40,470.08	0.00	-100.0%
Health and Welfare Benefits		3401-3402	248,313.00	0.00	-100.0%
Unemployment Insurance		3501-3502	859.52	0.00	-100.0%
Workers' Compensation		3601-3602	26,795.80	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			782,293.04	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	3,225.00	0.00	-100.0%
Books and Other Reference Materials		4200	800.00	0.00	-100.0%
Materials and Supplies		4300	50,306.66	0.00	-100.0%
Noncapitalized Equipment		4400	9,157.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			63,488.66	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,277.49	0.00	-100.0%
Dues and Memberships		5300	1,300.00	0.00	-100.0%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,996.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,777.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800-5899	44,204.22	0.00	-100.0%
Communications		5900	2,124.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			71,678.71	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	5,697.00	0.00	-100.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,697.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,677,690.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	300,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	630,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			630,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(330,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,654,926.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	288,999.05	0.00	-100.0%
4) Other Local Revenue		8600-8799	36,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,979,925.05	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,273,788.41	0.00	-100.0%
2) Instruction - Related Services	2000-2999		322,514.00	0.00	-100.0%
3) Pupil Services	3000-3999		46,269.59	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		700.00	0.00	-100.0%
8) Plant Services	8000-8999		28,721.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,697.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,677,690.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			302,235.05	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	630,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(330,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,764.95)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,788.48	215,023.53	-11.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,788.48	215,023.53	-11.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,788.48	215,023.53	-11.4%
2) Ending Balance, June 30 (E + F1e)			215,023.53	215,023.53	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	104,538.00	104,538.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	73,475.53	73,475.53	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	37,010.00	37,010.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6019	Student Support and Professional Development Discretionary Block Grant	56,921.00	56,921.00
6300	Lottery: Instructional Materials	9,035.00	9,035.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	29,821.00	29,821.00
7810	Other Restricted State	3,230.00	3,230.00
9010	Other Restricted Local	5,531.00	5,531.00
Total, Restricted Balance		104,538.00	104,538.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	360,820.00	335,000.00	-7.2%
5) TOTAL, REVENUES			360,820.00	335,000.00	-7.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	301,778.00	283,448.00	-6.1%
3) Employee Benefits		3000-3999	72,258.00	75,198.00	4.1%
4) Books and Supplies		4000-4999	17,970.00	12,250.00	-31.8%
5) Services and Other Operating Expenditures		5000-5999	(51,731.00)	(68,500.00)	32.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			340,275.00	302,396.00	-11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,545.00	32,604.00	58.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	30,000.00	30,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,000.00)	(30,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,455.00)	2,604.00	-127.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	94,366.15	84,911.15	-10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,366.15	84,911.15	-10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,366.15	84,911.15	-10.0%
2) Ending Balance, June 30 (E + F1e)			84,911.15	87,515.15	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	80,911.15	87,515.15	8.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	43,378.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	(184.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	4,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			47,194.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			47,194.76		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	4,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	322,000.00	305,000.00	-5.3%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	34,820.00	30,000.00	-13.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			360,820.00	335,000.00	-7.2%
TOTAL, REVENUES			360,820.00	335,000.00	-7.2%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	19,134.00	37,430.00	95.6%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	282,644.00	246,018.00	-13.0%
TOTAL, CLASSIFIED SALARIES			301,778.00	283,448.00	-6.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	33,423.00	42,105.00	26.0%
OASDI/Medicare/Alternative		3301-3302	22,747.00	19,938.00	-12.3%
Health and Welfare Benefits		3401-3402	11,351.00	8,709.00	-23.3%
Unemployment Insurance		3501-3502	148.00	137.00	-7.4%
Workers' Compensation		3601-3602	4,589.00	4,309.00	-6.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			72,258.00	75,198.00	4.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,970.00	12,250.00	-31.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,970.00	12,250.00	-31.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,066.00	1,000.00	-85.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(77,366.00)	(72,000.00)	-6.9%
Professional/Consulting Services and Operating Expenditures		5800	16,969.00	2,500.00	-85.3%
Communications		5900	1,600.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(51,731.00)	(68,500.00)	32.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			340,275.00	302,396.00	-11.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	30,000.00	30,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			30,000.00	30,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(30,000.00)	(30,000.00)	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	360,820.00	335,000.00	-7.2%
5) TOTAL, REVENUES			360,820.00	335,000.00	-7.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		340,275.00	302,396.00	-11.1%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			340,275.00	302,396.00	-11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			20,545.00	32,604.00	58.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	30,000.00	30,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,000.00)	(30,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,455.00)	2,604.00	-127.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	94,366.15	84,911.15	-10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,366.15	84,911.15	-10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,366.15	84,911.15	-10.0%
2) Ending Balance, June 30 (E + F1e)			84,911.15	87,515.15	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	80,911.15	87,515.15	8.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26	2026-27
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	106,189.00	109,550.00	3.2%
3) Other State Revenue		8300-8599	271,573.00	241,800.00	-11.0%
4) Other Local Revenue		8600-8799	2,350.00	2,250.00	-4.3%
5) TOTAL, REVENUES			380,112.00	353,600.00	-7.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	54,705.00	71,344.00	30.4%
3) Employee Benefits		3000-3999	29,236.00	24,474.00	-16.3%
4) Books and Supplies		4000-4999	246,846.00	342,500.00	38.8%
5) Services and Other Operating Expenditures		5000-5999	139,837.00	5,850.00	-95.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			470,624.00	444,168.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(90,512.00)	(90,568.00)	0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	87,000.00	91,506.00	5.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			87,000.00	91,506.00	5.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,512.00)	938.00	-126.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,125.61	9,613.61	-26.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,125.61	9,613.61	-26.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,125.61	9,613.61	-26.8%
2) Ending Balance, June 30 (E + F1e)			9,613.61	10,551.61	9.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,613.61	10,551.61	88.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(37,439.05)		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	4,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(33,445.05)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(33,445.05)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	106,189.00	109,550.00	3.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			106,189.00	109,550.00	3.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	271,573.00	241,800.00	-11.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			271,573.00	241,800.00	-11.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,000.00	1,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,350.00	1,250.00	-7.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,350.00	2,250.00	-4.3%
TOTAL, REVENUES			380,112.00	353,600.00	-7.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	54,705.00	71,344.00	30.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			54,705.00	71,344.00	30.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,462.00	17,896.00	23.7%
OASDI/Medicare/Alternative		3301-3302	4,114.00	5,459.00	32.7%
Health and Welfare Benefits		3401-3402	9,798.00	0.00	-100.0%
Unemployment Insurance		3501-3502	28.00	35.00	25.0%
Workers' Compensation		3601-3602	834.00	1,084.00	30.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			29,236.00	24,474.00	-16.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,446.00	2,000.00	38.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	245,400.00	340,500.00	38.8%
TOTAL, BOOKS AND SUPPLIES			246,846.00	342,500.00	38.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	500.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	800.00	1,200.00	50.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	139,037.00	4,150.00	-97.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			139,837.00	5,850.00	-95.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			470,624.00	444,168.00	-5.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	87,000.00	91,506.00	5.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			87,000.00	91,506.00	5.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			87,000.00	91,506.00	5.2%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	106,189.00	109,550.00	3.2%
3) Other State Revenue		8300-8599	271,573.00	241,800.00	-11.0%
4) Other Local Revenue		8600-8799	2,350.00	2,250.00	-4.3%
5) TOTAL, REVENUES			380,112.00	353,600.00	-7.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		470,624.00	444,168.00	-5.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			470,624.00	444,168.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(90,512.00)	(90,568.00)	0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	87,000.00	91,506.00	5.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			87,000.00	91,506.00	5.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,512.00)	938.00	-126.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,125.61	9,613.61	-26.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,125.61	9,613.61	-26.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,125.61	9,613.61	-26.8%
2) Ending Balance, June 30 (E + F1e)			9,613.61	10,551.61	9.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,613.61	10,551.61	88.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	5,613.61	10,551.61
Total, Restricted Balance		5,613.61	10,551.61

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	50,000.00	50,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	7,000.00	16.7%
5) TOTAL, REVENUES			56,000.00	57,000.00	1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	103,830.00	26,000.00	-75.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			103,830.00	26,000.00	-75.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,830.00)	31,000.00	-164.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,830.00)	31,000.00	-164.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,332.57	144,502.57	-24.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,332.57	144,502.57	-24.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,332.57	144,502.57	-24.9%
2) Ending Balance, June 30 (E + F1e)			144,502.57	175,502.57	21.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	144,502.57	175,502.57	21.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	174,350.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	(292.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			174,058.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			174,058.43		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	50,000.00	50,000.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			50,000.00	50,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			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	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,000.00	7,000.00	16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,000.00	7,000.00	16.7%
TOTAL, REVENUES			56,000.00	57,000.00	1.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	86,830.00	20,000.00	-77.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,000.00	6,000.00	-64.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			103,830.00	26,000.00	-75.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			103,830.00	26,000.00	-75.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	50,000.00	50,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	7,000.00	16.7%
5) TOTAL, REVENUES			56,000.00	57,000.00	1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		103,830.00	26,000.00	-75.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			103,830.00	26,000.00	-75.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(47,830.00)	31,000.00	-164.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,830.00)	31,000.00	-164.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,332.57	144,502.57	-24.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,332.57	144,502.57	-24.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,332.57	144,502.57	-24.9%
2) Ending Balance, June 30 (E + F1e)			144,502.57	175,502.57	21.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	144,502.57	175,502.57	21.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26	2026-27
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,000.00	15,000.00	25.0%
5) TOTAL, REVENUES			12,000.00	15,000.00	25.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,000.00	15,000.00	25.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,000.00	15,000.00	25.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	340,147.88	352,147.88	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			340,147.88	352,147.88	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			340,147.88	352,147.88	3.5%
2) Ending Balance, June 30 (E + F1e)			352,147.88	367,147.88	4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	352,147.88	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	367,147.88	New
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	351,190.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	(511.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			350,679.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			350,679.71		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,000.00	15,000.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,000.00	15,000.00	25.0%
TOTAL, REVENUES			12,000.00	15,000.00	25.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,000.00	15,000.00	25.0%
5) TOTAL, REVENUES			12,000.00	15,000.00	25.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,000.00	15,000.00	25.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,000.00	15,000.00	25.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	340,147.88	352,147.88	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			340,147.88	352,147.88	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			340,147.88	352,147.88	3.5%
2) Ending Balance, June 30 (E + F1e)			352,147.88	367,147.88	4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	352,147.88	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	367,147.88	New
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26	2026-27
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,000.00	18,000.00	0.0%
5) TOTAL, REVENUES			18,000.00	18,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,000.00	18,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	46,270.00	34,550.00	-25.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,270.00)	(34,550.00)	-25.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,270.00)	(16,550.00)	-41.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	486,758.83	458,488.83	-5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			486,758.83	458,488.83	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			486,758.83	458,488.83	-5.8%
2) Ending Balance, June 30 (E + F1e)			458,488.83	441,938.83	-3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	458,488.83	441,938.83	-3.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	455,365.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	(731.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			454,634.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			454,634.45		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	18,000.00	18,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,000.00	18,000.00	0.0%
TOTAL, REVENUES			18,000.00	18,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	46,270.00	34,550.00	-25.3%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			46,270.00	34,550.00	-25.3%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(46,270.00)	(34,550.00)	-25.3%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,000.00	18,000.00	0.0%
5) TOTAL, REVENUES			18,000.00	18,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,000.00	18,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	46,270.00	34,550.00	-25.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,270.00)	(34,550.00)	-25.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,270.00)	(16,550.00)	-41.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	486,758.83	458,488.83	-5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			486,758.83	458,488.83	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			486,758.83	458,488.83	-5.8%
2) Ending Balance, June 30 (E + F1e)			458,488.83	441,938.83	-3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	458,488.83	441,938.83	-3.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26	2026-27
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,500.00	6,500.00	0.0%
5) TOTAL, REVENUES			6,500.00	6,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,500.00	6,500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,500.00	6,500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	171,024.26	177,524.26	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			171,024.26	177,524.26	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			171,024.26	177,524.26	3.8%
2) Ending Balance, June 30 (E + F1e)			177,524.26	184,024.26	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	177,524.26	184,024.26	3.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	176,375.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	(257.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			176,118.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			176,118.43		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,500.00	6,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,500.00	6,500.00	0.0%
TOTAL, REVENUES			6,500.00	6,500.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,500.00	6,500.00	0.0%
5) TOTAL, REVENUES			6,500.00	6,500.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			6,500.00	6,500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,500.00	6,500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	171,024.26	177,524.26	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			171,024.26	177,524.26	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			171,024.26	177,524.26	3.8%
2) Ending Balance, June 30 (E + F1e)			177,524.26	184,024.26	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	177,524.26	184,024.26	3.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26	2026-27
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	800.00	800.00	0.0%
5) TOTAL, REVENUES			800.00	800.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,100.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,100.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,300.00)	800.00	-112.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,300.00)	800.00	-112.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,458.34	17,158.34	-26.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,458.34	17,158.34	-26.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,458.34	17,158.34	-26.9%
2) Ending Balance, June 30 (E + F1e)			17,158.34	17,958.34	4.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,158.34	17,958.34	4.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,148.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	(35.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			17,113.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			17,113.24		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	800.00	800.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			800.00	800.00	0.0%
TOTAL, REVENUES			800.00	800.00	0.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	7,100.00	0.00	-100.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,100.00	0.00	-100.0%
TOTAL, EXPENDITURES			7,100.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	800.00	800.00	0.0%
5) TOTAL, REVENUES			800.00	800.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,100.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			7,100.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(6,300.00)	800.00	-112.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,300.00)	800.00	-112.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,458.34	17,158.34	-26.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,458.34	17,158.34	-26.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,458.34	17,158.34	-26.9%
2) Ending Balance, June 30 (E + F1e)			17,158.34	17,958.34	4.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,158.34	17,958.34	4.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	17,158.34	17,958.34
Total, Restricted Balance		17,158.34	17,958.34

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,500.00	3,750.00	7.1%
5) TOTAL, REVENUES			3,500.00	3,750.00	7.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,500.00	3,750.00	7.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,500.00	3,750.00	7.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,354.58	101,854.58	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,354.58	101,854.58	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,354.58	101,854.58	3.6%
2) Ending Balance, June 30 (E + F1e)			101,854.58	105,604.58	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	101,854.58	105,604.58	3.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	101,547.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	(148.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			101,399.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			101,399.89		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			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	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,500.00	3,750.00	7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,500.00	3,750.00	7.1%
TOTAL, REVENUES			3,500.00	3,750.00	7.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,500.00	3,750.00	7.1%
5) TOTAL, REVENUES			3,500.00	3,750.00	7.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,500.00	3,750.00	7.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,500.00	3,750.00	7.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,354.58	101,854.58	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,354.58	101,854.58	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,354.58	101,854.58	3.6%
2) Ending Balance, June 30 (E + F1e)			101,854.58	105,604.58	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	101,854.58	105,604.58	3.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26	2026-27
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,269,548.91	1,269,548.91	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,269,548.91	1,269,548.91	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,269,548.91	1,269,548.91	0.0%
2) Ending Balance, June 30 (E + F1e)			1,269,548.91	1,269,548.91	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	1,269,548.91	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,269,548.91	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,269,548.91	1,269,548.91	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,269,548.91	1,269,548.91	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,269,548.91	1,269,548.91	0.0%
2) Ending Balance, June 30 (E + F1e)			1,269,548.91	1,269,548.91	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	1,269,548.91	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,269,548.91	0.00	-100.0%

Resource	Description	2025-26	2026-27
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

District Reserves	Prior Fiscal Year Estimated Actuals: 2025-26			Adopted Budget: 2026-27			First Subsequent Fiscal Year: 2027-28			Second Subsequent Fiscal Year: 2028-29		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)			1.07%			2.87%			3.30%			3.09%
Augmentation						0.00%						
Funded COLA			1.07%			4.33%			3.30%			3.09%
LCEF Funding Status												
District ADA: Funded ADA			289.11		3 Year Average	278.91		3 Year Average	278.79		3 Year Average	272.75
Charters ADA: Current Year			702.07			716.15			726.42			723.55
District Wide Average Daily Attendance (ADA)			976.46			995.06			1005.21			996.30
District Wide Unduplicated Per Pupil Percentage			25.18%			25.31%			24.62%			24.53%
District Wide Enrollment			1030.00			1057.00			1067.00			1062.00
ADA for R/L purposes-Fund 01 (current or prior year)			359			359			359			359
Revenue												
LCEF Sources: LCEF, EPA, Property Tax 8010-8099	12,330,185	135,800	12,465,985	12,437,665	130,542	12,568,207	12,996,963	133,153	13,130,116	13,312,174	135,816	13,447,990
Basic Aid Supplement	1,439,430		1,439,430	1,439,430		1,439,430	1,439,430		1,439,430	1,439,430		1,439,430
Transportation	59,745		59,745	109,350		109,350	112,959		112,959	116,449		116,449
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: Prior year adjustment at P-1 (February)	-		-	-		-	-		-	-		-
Federal Revenues 8100-8299	-	175,000	175,000	-	175,003	175,003	-	175,003	175,003	-	175,003	175,003
Other State Revenues: Lottery, ELOP, Prop 28, Mental Health, Student Support Professional Development BG, Mandated BG 8300-8599	225,659	950,289	1,175,948	284,808	1,116,780	1,401,588	287,761	689,183	976,944	288,213	678,630	966,843
Other State: STRS/PERS on Behalf of State		605,773	605,773		637,891	637,891		637,891	637,891		637,891	637,891
Local revenues 8600-8799	932,308	1,019,086	1,951,394	270,198	1,494,998	1,765,196	270,198	1,477,934	1,748,132	265,909	1,514,628	1,780,537
Total Revenue	14,937,327	2,885,948	17,763,530	14,491,451	3,555,214	18,046,665	15,057,311	3,113,164	18,170,475	15,372,176	3,141,968	18,514,144
Expenditures												
Certificated Salaries 1000-1999	6,132,997	617,552	6,750,549	5,988,754	811,935	6,800,689	6,232,619	811,935	7,044,554	6,388,418	680,116	7,068,533
Certificated Salaries One Time Grant Funds	-	-	-	151,870	-	151,870	62,310	(142,427)	(80,117)	-	-	(618)
Additional Adjustments	-	-	-	91,995	-	91,995	93,489	10,608	104,098	93,616	10,202	103,818
Classified Salaries 2000-2999	1,964,032	751,139	2,715,171	1,835,560	816,494	2,652,054	1,835,560	719,728	2,555,288	1,896,281	689,564	2,585,844
Classified Salaries One Time Grant Funds	-	-	-	-	-	-	27,533	-	27,533	20,960	-	20,960
Additional Adjustments	-	-	-	-	-	-	33,188	-	33,188	28,744	-	28,744
Employee Benefits -- Statutory 3301-3399; 3501-3699	373,418	88,541	461,959	367,759	100,481	468,240	385,868	95,299	481,167	391,968	92,843	484,812
Employee Benefits STRS/PERS on Behalf of State		605,773	605,773	-	637,891	637,891	-	637,891	637,891	-	637,891	637,891
Employee Benefits STRS 3101-3199	1,119,464	118,187	1,237,651	1,182,051	164,599	1,346,650	1,214,072	139,712	1,353,785	1,216,375	141,355	1,357,730
Employee Benefits PERS 3201-3299	484,063	169,452	653,515	500,373	178,792	679,165	516,299	142,345	658,644	511,350	131,906	643,256
Employee & Retiree Benefits -- Health & Welfare 3400-3499; 3700-3799	1,121,220	132,906	1,254,126	1,057,676	128,839	1,186,515	1,062,818	131,416	1,194,235	1,100,150	134,044	1,234,194
Books and Supplies 4000-4999	172,826	439,370	612,196	113,882	300,049	413,931	174,513	252,674	427,187	160,475	259,848	420,322
Books and Supplies One Time Grant Funds	-	-	-	-	-	-	-	-	-	-	-	-
Services, Other Operating Expenses 5000-5999	1,592,934	2,772,321	4,365,255	1,352,811	2,068,909	3,421,720	1,453,723	2,175,096	3,628,819	1,564,872	2,216,378	3,781,250
Services One Time Grant Funds	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay 6000-6999	-	12,283	12,283	-	76,905	76,905	-	-	-	-	-	-
Other Outgo 7100-7199; 7300-7499	150,000	23,387	173,387	-	-	-	-	-	-	-	-	-
Other Outgo (Transfers of Indirect Costs) 7300-7399	-	-	-	-	-	-	(208,012)	208,012	-	(206,763)	206,763	-
Total Expenditures	13,110,954	5,730,911	18,841,865	12,642,731	5,284,894	17,927,625	12,883,981	5,182,289	18,066,272	13,166,449	5,200,291	18,366,738
Excess (Deficiency)	1,826,373	(2,844,964)	(1,078,335)	1,848,720	(1,729,680)	119,040	2,173,329	(2,069,125)	104,202	2,205,727	(2,058,323)	147,406
Transfers In from F20 OPEB for CRSP 8910-8929	46,270	-	46,270	34,550	-	34,550	34,550	-	34,550	34,550	-	34,550
Transfers In from ABASP 8910-8929	30,000	-	30,000	30,000	-	30,000	30,000	-	30,000	30,000	-	30,000
Transfer in from Fund 01 to Charters 8910-8929	1,760,000	-	1,760,000	-	569,213	569,213	-	569,213	569,213	-	569,213	569,213
Transfer Out to Charters for BAS 7610-7629	(1,189,820)	-	(1,189,820)	-	-	-	-	-	-	-	-	-
Transfer Out to Charters for SPED Support 7610-7629	(570,000)	-	(570,000)	(479,102)	(70,746)	(549,848)	(479,102)	(70,746)	(549,848)	(479,102)	(70,746)	(549,848)
Transfers Out to Cafeteria 7610-7629	(87,000)	-	(87,000)	(110,871)	-	(110,871)	(110,871)	-	(110,871)	(110,871)	-	(110,871)
Other Sources 8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative) 7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program 8980-8999	(2,712,058)	2,712,058	-	(1,305,544)	1,305,544	-	(1,439,261)	1,439,261	-	(1,461,062)	1,461,062	-
Total Transfers/Other Uses	(2,722,608)	2,712,058	(10,550)	(1,830,967)	1,804,011	(26,956)	(1,964,684)	1,937,728	(26,956)	(1,986,485)	1,959,529	(26,956)
Net Increase (Decrease)	(896,235)	(132,906)	(1,088,885)	17,753	74,331	92,084	208,646	(131,397)	77,246	219,241	(98,794)	120,450
Fund Balance												
Beginning Balance	3,372,368	945,185	4,317,553	2,476,133	812,279	3,288,412	2,493,886	886,610	3,380,496	2,702,532	755,213	3,457,745
Audit Adjustment(s)	-	-	-	-	-	-	-	-	-	-	-	-
Net Ending Balance	2,476,133	812,279	3,288,667	2,493,886	886,610	3,380,496	2,702,532	755,213	3,457,743	2,921,772	656,420	3,578,194
Components of Ending Balance:												
Revolving Cash (nonspendable) 9711	9,000	-	9,000	9,000	-	9,000	9,000	-	9,000	9,000	-	9,000
Stores (nonspendable) 9712	-	-	-	-	-	-	-	-	-	-	-	-
Restricted (Res 2000-9999) 9740	-	812,279	812,279	-	886,610	886,610	-	755,213	755,213	-	656,420	656,420
Assigned - Fund Bal	1,687,178	-	1,687,178	1,741,352	-	1,741,352	1,944,452	-	1,944,452	2,151,674	-	2,151,674
Reserve for Economic Uncertainties 9789	779,955	-	779,955	743,534	-	743,534	749,080	-	749,080	761,098	-	761,098
Unassigned/Unappropriated Ending Bal 9790	0	0	0	0	0	0	0	0	0	(0)	0	0
Net Ending Balance	2,476,133	812,279	3,288,412	2,493,886	886,610	3,380,496	2,702,532	755,213	3,457,743	2,921,772	656,420	3,578,192
Fund 17 Balance	9790	332,748	367,148	2,493,886	367,148	382,148	2,702,532	382,148	397,148	2,921,772	397,148	3,318,920
Reserve Percentage including Fund 17		14%			15%			16%			17%	

Twin Hills Union School District - District & Apple Blossom Elementary School
2026-27 Adopted Budget Multi-Year Projection Assumptions

General Funds 01-05 Combined

	2025-26	2026-27	2027-28	2028-29
Revenue	Prior Fiscal Year Budget	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Statutory COLA	2.30%	2.30%	3.30%	3.09%
Funded COLA	2.30%	4.33%	3.30%	3.09%
District ADA	289.11	278.91	278.79	272.75
Charter ADA	702.07	716.15	726.42	723.55
District Wide ADA	976.46	995.06	1,005.21	996.30
District Wide Enrollment	25.18%	25.31%	24.62%	24.53%
District Average Unduplicated Percentage	1,030.00	1,057.00	1,067.00	1,062.00
Property Taxes % inc/dec	5,015,839	PY + 2%	PY + 2%	PY + 2%
Transportation Funding	\$59,745	\$109,350	\$112,959	\$116,449
Revenue Transfer to Deferred Maintenance	\$50,000	\$50,000	\$50,000	50,000.00
Basic Aid Supplemental Funding	\$1,439,430	\$1,439,430	1,439,430.00	1,439,430.00
Federal				
Special Education, Title I & Title II	\$175,000	Flat	Flat	Flat
Other State				
Lottery Unrestricted/Restricted	Unr \$190: Rest \$82	Unr \$190: Rest \$82	Unr \$190: Rest \$82	Unr \$190: Rest \$82
Mandated Block Grant	District: \$39.09 Charter TK-8: \$76.48 9-12 \$20.52	District: \$40.41 Charter TK-8: \$79.27 9-12 \$21.31	District: \$41.74 Charter TK-8: \$81.89 9-12 \$22.01	District: \$43.03 Charter TK-8: \$84.42 9-12 \$22.69
ELO-P, Student Support PD, ERMHS Mental Health, Prop-28 Arts & Music	\$1,175,948	\$1,401,588	\$976,944	\$966,843.00
STRS on Behalf of State	Book entry only	PY Flat	PY Flat	PY Flat
Local				
Interest/FMV adjustment + Misc (Unrest)	\$120,000	120,000.00	120,000.00	120,000.00
Donations, Grants, Safety, Rents	\$1,831,394	1,645,196	1,628,132	1,660,537
Expenditures				
Certificated Salaries				
Staffing (FTEs)	60.9 FTE Teachers & Student Support (Counselor, Intervention), 1.0 FTE Superintendent, 1.0 FTE Admin on Spec. Assignment, 4.2 FTE Principal	59.4 FTE Teachers & Support (Counselors, Intervention), 1.0 Superintendent, 4.0 FTE Principal, 1.0 Director SPED, decrease SPED .5 FTE	Same as PY	Same as PY
Step & Column Costs		1.50%	1.50%	1.50%
One Time Grant Funds		.2 FTE Temp Assit Principal, .8 FTE Temp Intervention, .3 FTE Temp Culinary	Remove Temp FTE	No change
Additional Adjustments		COLA 2.87%	Unsettled	Unsettled
Classified Salaries				
Staffing (FTEs)	18.4 FTE (with AB+TH site maint and AB + TH special ed) 5.0 FTE District	18.4 FTE (includes AB+TH Special Ed Instr Assist 3.75 FTE & AB+TH Maint 2.0 FTE, Health Tech 0.63 FTE) + 5.0 FTE District personnel	No changes included	Same as prior year
Step & Column Costs		1.50%	1.50%	1.50%
One Time Grant Funds			No change	No change
Additional Adjustments		COLA 2.87%	Unsettled	Unsettled
Employee Benefits				
Statutory Benefits (Fixed)		Social Security and Medicare taxes, State Unemployment and Workers Compensation. Based on actual current payroll	Prior year + 1.5%	Prior year + 1.5%
One Time Grant Funds		Employer costs for 1X grant funded programs	R6770 AMIS (Prop 28)	R6770 AMIS (Prop 28)
Additional Adjustments			To be determined	To be determined
STRS on Behalf of State	Book entry only	PY Flat	PY Flat	PY Flat
STRS / PERS	STRS=19.1%: PERS=26.81%	STRS = 19.1%: PERS = 26.40%	STRS = 19.1%: PERS = 26.80%	STRS = 19.1%: PERS = 25.9%

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	13,936,445.00	4.04%	14,499,351.56	2.20%	14,818,053.41
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	284,808.00	1.04%	287,760.56	0.16%	288,212.81
4. Other Local Revenues	8600-8799	270,198.00	0.00%	270,198.00	-1.59%	265,909.15
5. Other Financing Sources						
a. Transfers In	8900-8929	64,550.00	0.00%	64,550.00	0.00%	64,550.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,305,544.00)	10.24%	(1,439,260.77)	1.51%	(1,461,062.49)
6. Total (Sum lines A1 thru A5c)		13,250,457.00	3.26%	13,682,599.35	2.14%	13,975,662.88
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,232,619.00		6,388,418.48
b. Step & Column Adjustment				93,489.30		93,616.63
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				62,310.18		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,232,619.00	2.50%	6,388,418.48	1.47%	6,482,035.11
2. Classified Salaries						
a. Base Salaries				1,835,560.00		1,896,281.48
b. Step & Column Adjustment				27,533.43		28,744.23
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				33,188.05		20,960.36
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,835,560.00	3.31%	1,896,281.48	2.62%	1,945,986.07
3. Employee Benefits	3000-3999	3,107,859.00	2.29%	3,179,057.00	1.28%	3,219,844.00
4. Books and Supplies	4000-4999	113,882.00	53.24%	174,513.00	-8.04%	160,474.83
5. Services and Other Operating Expenditures	5000-5999	1,352,811.00	7.46%	1,453,722.94	7.65%	1,564,871.69
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	(208,012.39)	-0.60%	(206,762.60)
9. Other Financing Uses						
a. Transfers Out	7600-7629	589,973.00	0.00%	589,973.00	0.00%	589,973.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		13,232,704.00	1.82%	13,473,953.51	2.10%	13,756,422.10

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		17,753.00		208,645.84		219,240.78
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,476,133.10		2,493,886.10		2,702,531.94
2. Ending Fund Balance (Sum lines C and D1)		2,493,886.10		2,702,531.94		2,921,772.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		9,000.00		9,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,750,352.10		1,944,269.94		2,151,672.72
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	743,534.00		749,262.00		761,100.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,493,886.10		2,702,531.94		2,921,772.72
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	743,534.00		749,262.00		761,100.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789	367,147.88		382,148.00		397,148.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,110,681.88		1,131,410.00		1,158,248.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	130,542.00	2.00%	133,153.00	2.00%	135,816.00
2. Federal Revenues	8100-8299	175,003.00	0.00%	175,003.00	0.00%	175,003.00
3. Other State Revenues	8300-8599	1,754,671.00	-24.37%	1,327,073.85	-0.80%	1,316,521.38
4. Other Local Revenues	8600-8799	1,494,998.00	-1.14%	1,477,934.00	2.48%	1,514,628.00
5. Other Financing Sources						
a. Transfers In	8900-8929	569,213.00	0.00%	569,213.00	0.00%	569,213.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,305,544.00	10.24%	1,439,260.77	1.51%	1,461,062.49
6. Total (Sum lines A1 thru A5c)		5,429,971.00	-5.68%	5,121,637.62	0.99%	5,172,243.87
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				811,935.00		680,115.99
b. Step & Column Adjustment				10,608.38		10,201.75
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(142,427.39)		(618.14)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	811,935.00	-16.24%	680,115.99	1.41%	689,699.60
2. Classified Salaries						
a. Base Salaries				816,494.00		719,728.41
b. Step & Column Adjustment				11,422.43		10,795.92
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(108,188.02)		(40,960.36)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	816,494.00	-11.85%	719,728.41	-4.19%	689,563.97
3. Employee Benefits	3000-3999	1,210,602.00	-5.28%	1,146,663.00	-0.75%	1,138,039.17
4. Books and Supplies	4000-4999	300,049.00	-15.79%	252,673.59	2.84%	259,847.56
5. Services and Other Operating Expenditures	5000-5999	2,068,909.00	5.13%	2,175,096.12	1.90%	2,216,377.99
6. Capital Outlay	6000-6999	76,905.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	208,012.39	-0.60%	206,762.60
9. Other Financing Uses						
a. Transfers Out	7600-7629	70,746.00	0.00%	70,746.00	0.00%	70,746.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,355,640.00	-1.92%	5,253,035.50	0.34%	5,271,036.89
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		74,331.00		(131,397.88)		(98,793.02)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		812,279.34		886,610.34		755,212.46
2. Ending Fund Balance (Sum lines C and D1)		886,610.34		755,212.46		656,419.44
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	886,610.34		755,212.46		656,419.44
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		886,610.34		755,212.46		656,419.44
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	14,066,987.00	4.02%	14,632,504.56	2.20%	14,953,869.41
2. Federal Revenues	8100-8299	175,003.00	0.00%	175,003.00	0.00%	175,003.00
3. Other State Revenues	8300-8599	2,039,479.00	-20.82%	1,614,834.41	-0.63%	1,604,734.19
4. Other Local Revenues	8600-8799	1,765,196.00	-0.97%	1,748,132.00	1.85%	1,780,537.15
5. Other Financing Sources						
a. Transfers In	8900-8929	633,763.00	0.00%	633,763.00	0.00%	633,763.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		18,680,428.00	0.66%	18,804,236.97	1.83%	19,147,906.75
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,044,554.00		7,068,534.47
b. Step & Column Adjustment				104,097.68		103,818.38
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(80,117.21)		(618.14)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,044,554.00	0.34%	7,068,534.47	1.46%	7,171,734.71
2. Classified Salaries						
a. Base Salaries				2,652,054.00		2,616,009.89
b. Step & Column Adjustment				38,955.86		39,540.15
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(74,999.97)		(20,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,652,054.00	-1.36%	2,616,009.89	0.75%	2,635,550.04
3. Employee Benefits	3000-3999	4,318,461.00	0.17%	4,325,720.00	0.74%	4,357,883.17
4. Books and Supplies	4000-4999	413,931.00	3.20%	427,186.59	-1.61%	420,322.39
5. Services and Other Operating Expenditures	5000-5999	3,421,720.00	6.05%	3,628,819.06	4.20%	3,781,249.68
6. Capital Outlay	6000-6999	76,905.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	660,719.00	0.00%	660,719.00	0.00%	660,719.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		18,588,344.00	0.75%	18,726,989.01	1.60%	19,027,458.99
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		92,084.00		77,247.96		120,447.76

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,288,412.44		3,380,496.44		3,457,744.40
2. Ending Fund Balance (Sum lines C and D1)		3,380,496.44		3,457,744.40		3,578,192.16
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		9,000.00		9,000.00
b. Restricted	9740	886,610.34		755,212.46		656,419.44
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,750,352.10		1,944,269.94		2,151,672.72
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	743,534.00		749,262.00		761,100.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,380,496.44		3,457,744.40		3,578,192.16
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	743,534.00		749,262.00		761,100.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	367,147.88		382,148.00		397,148.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,110,681.88		1,131,410.00		1,158,248.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.98%		6.04%		6.09%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Sonoma SELPA						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		988.70		992.47		987.82
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		18,588,344.00		18,726,989.01		19,027,458.99
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		18,588,344.00		18,726,989.01		19,027,458.99
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		743,533.76		749,079.56		761,098.36
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		90,000.00		90,000.00		90,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		743,533.76		749,079.56		761,098.36
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			2,802,815.00	2,912,355.35	2,189,079.70	1,545,020.73	890,794.92	274,125.95	2,472,503.48	2,033,129.51
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		326,868.40	326,868.40	588,363.12	588,363.12	588,363.12	1,171,593.37	588,363.12	588,363.12
Property Taxes	8020-8079		0.00	16,755.00	11,468.00	12,888.00	18,633.00	2,558,078.00	41,799.00	7,317.00
Miscellaneous Funds	8080-8099		186,603.00	(186,603.00)	0.00	0.00	0.00	0.00	43,597.00	0.00
Federal Revenue	8100-8299		(3,267.00)	(131,834.00)	20,902.00	(12,596.00)	0.00	83,853.00	0.00	0.00
Other State Revenue	8300-8599		130,509.95	130,509.95	54,917.91	99,075.07	84,728.91	122,150.16	54,917.91	54,917.91
Other Local Revenue	8600-8799		26,806.00	12,927.00	104,156.00	42,703.00	64,434.00	157,130.00	172,780.00	1,209.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	16,965.00	97,165.00	0.00	109,998.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			667,520.35	168,623.35	779,807.03	747,398.19	853,324.03	4,092,804.53	1,011,455.03	651,807.03
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		125,652.00	621,546.00	622,185.00	619,545.00	618,658.00	625,685.00	628,651.00	621,585.00
Classified Salaries	2000-2999		77,889.00	188,139.00	224,153.00	225,561.00	221,047.00	236,705.00	225,850.00	242,469.00
Employee Benefits	3000-3999		71,260.00	366,310.00	310,951.00	315,895.00	311,344.00	313,919.00	315,739.00	323,802.00
Books and Supplies	4000-4999		29,776.00	35,059.00	50,691.00	34,325.00	72,032.00	17,583.00	22,630.00	23,023.00
Services	5000-5999		49,363.00	117,196.00	228,981.00	252,391.00	164,685.00	700,535.00	120,753.00	144,244.00
Capital Outlay	6000-6999		25,000.00	25,000.00	26,905.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	26,995.00	82,227.00	0.00	93,088.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			378,940.00	1,353,250.00	1,463,866.00	1,474,712.00	1,469,993.00	1,894,427.00	1,406,711.00	1,355,123.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	9,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	678,110.00	880,705.00	0.00	366,474.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	1,025,001.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	40,000.00	0.00	0.00	0.00	0.00	35,000.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	687,110.00	880,705.00	40,000.00	1,391,475.00	0.00	0.00	0.00	35,000.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	866,150.00	419,354.00	0.00	0.00	0.00	0.00	44,118.00	(32,753.00)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	1,318,387.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	866,150.00	419,354.00	0.00	1,318,387.00	0.00	0.00	44,118.00	(32,753.00)
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(179,040.00)	461,351.00	40,000.00	73,088.00	0.00	0.00	(44,118.00)	67,753.00
E. NET INCREASE/DECREASE (B - C + D)			109,540.35	(723,275.65)	(644,058.97)	(654,225.81)	(616,668.97)	2,198,377.53	(439,373.97)	(635,562.97)
F. ENDING CASH (A + E)			2,912,355.35	2,189,079.70	1,545,020.73	890,794.92	274,125.95	2,472,503.48	2,033,129.51	1,397,566.54
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		1,397,566.54	1,399,708.07	2,570,538.10	2,007,253.13				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	1,171,593.37	588,363.12	588,363.12	1,171,593.37	583,230.25	0.00	8,870,289.00	8,870,289.00
Property Taxes	8020-8079	9,018.00	2,007,262.00	35,002.00	13,574.00	384,362.00	0.00	5,116,156.00	5,116,156.00
Miscellaneous Funds	8080-8099	(57,094.00)	8,460.00	0.00	85,579.00	0.00	0.00	80,542.00	80,542.00
Federal Revenue	8100-8299	55,416.00	8,472.00	0.00	0.00	154,057.00	0.00	175,003.00	175,003.00
Other State Revenue	8300-8599	122,150.16	54,917.91	54,917.91	370,642.00	67,232.25	637,891.00	2,039,479.00	2,039,479.00
Other Local Revenue	8600-8799	69,182.00	75,381.00	208,353.00	680,135.00	150,000.00	0.00	1,765,196.00	1,765,196.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	409,635.00	0.00	633,763.00	633,763.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		1,370,265.53	2,742,856.03	886,636.03	2,321,523.37	1,748,516.50	637,891.00	18,680,428.00	18,680,428.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	625,488.00	633,063.00	622,152.00	672,844.00	7,500.00	0.00	7,044,554.00	7,044,554.00
Classified Salaries	2000-2999	246,229.00	234,357.00	276,313.00	248,842.00	4,500.00	0.00	2,652,054.00	2,652,054.00
Employee Benefits	3000-3999	323,898.00	325,297.00	368,641.00	329,714.00	3,800.00	637,891.00	4,318,461.00	4,318,461.00
Books and Supplies	4000-4999	21,978.00	28,393.00	34,122.00	24,319.00	20,000.00	0.00	413,931.00	413,931.00
Services	5000-5999	133,009.00	311,633.00	149,754.00	979,426.00	69,750.00	0.00	3,421,720.00	3,421,720.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	76,905.00	76,905.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	15,502.00	0.00	442,907.00	0.00	660,719.00	660,719.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		1,350,602.00	1,532,743.00	1,466,484.00	2,255,145.00	548,457.00	637,891.00	18,588,344.00	18,588,344.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	981,498.50	0.00	2,906,787.50	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	1,025,001.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	981,498.50	0.00	4,015,788.50	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	17,522.00	39,283.00	(16,563.00)	0.00	(548,457.00)	0.00	788,654.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	1,318,387.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		17,522.00	39,283.00	(16,563.00)	0.00	(548,457.00)	0.00	2,107,041.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(17,522.00)	(39,283.00)	16,563.00	0.00	1,529,955.50	0.00	1,908,747.50	
E. NET INCREASE/DECREASE (B - C + D)		2,141.53	1,170,830.03	(563,284.97)	66,378.37	2,730,015.00	0.00	2,000,831.50	92,084.00
F. ENDING CASH (A + E)		1,399,708.07	2,570,538.10	2,007,253.13	2,073,631.50				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,803,646.50	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			2,073,631.50	2,073,631.50	2,073,631.50	2,073,631.50	2,073,631.50	2,073,631.50	2,073,631.50	2,073,631.50
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019									
Property Taxes	8020- 8079									
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299									
Other State Revenue	8300- 8599									
Other Local Revenue	8600- 8799									
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999									
Classified Salaries	2000- 2999									
Employee Benefits	3000- 3999									
Books and Supplies	4000- 4999									
Services	5000- 5999									
Capital Outlay	6000- 6999									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			2,073,631.50	2,073,631.50	2,073,631.50	2,073,631.50	2,073,631.50	2,073,631.50	2,073,631.50	2,073,631.50
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		2,073,631.50	2,073,631.50	2,073,631.50	2,073,631.50				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		2,073,631.50	2,073,631.50	2,073,631.50	2,073,631.50				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,073,631.50	

LCFF CALCULATOR

70961	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
	Projection Date

Twin Hills Union Elementary

2026-27 Adopted Budget

Katie Anderson

Katie.Anderson@twinhillsusd.org

707-823-0871

	PY1	CY	CY1	CY2
Twin Hills Union Elementary (70961)	2025-26	2026-27	2027-28	2028-29
(1) UNIVERSAL ASSUMPTIONS				
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension (prefilled as calculated by the Department of Finance, DOF)	2.30%	2.87%	3.30%	3.09%
Statutory COLA	2.30%	2.87%	3.30%	3.09%
Augmentation/(COLA Suspension)	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ 5,545	\$ 5,704	\$ 5,892	\$ 6,074
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	36.06588113%	36.06588113%	36.06588113%	36.06588113%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	36.06588113%	36.06588113%	36.06588113%	36.06588113%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -
EPA Miscellaneous Adjustments (P-2 Certification only)	\$ -			
Proposed NSS Augmentation per 2026-27 Governor's Budget Education Omnibus Trailer Bill (Amends EC 42282, 42284, & 42287) — School Districts o		0.00000000%		

(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**(a) GENERAL QUESTIONS**

Is your district required to transfer in-lieu taxes to a charter school?	YES
Does your district have a necessary small school?	NO

(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION

LCFF CALCULATOR

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NO	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
	Projection Date

Twin Hills Union Elementary

2026-27 Adopted Budget

Katie Anderson

Katie.Anderson@twinhillsusd.org

707-823-0871

		PY1	CY	CY1	CY2
Twin Hills Union Elementary (70961)		2025-26	2026-27	2027-28	2028-29
	Did your district meet the requirements of funding?	YES	YES	YES	YES
(c) PROPERTY TAXES					
C-1	Estimated Property Taxes (excluding RDA)	\$ 5,015,839	\$ 5,116,156	\$ 5,200,621	\$ 5,286,774
B-5	Redevelopment Agency Local Revenue	\$ -			
	Less In-Lieu Property Tax Transfer	\$ (3,552,803)	\$ (3,682,127)	\$ (3,758,258)	\$ (3,840,802)
	Total Local Revenue	\$ 1,463,036	\$ 1,434,029	\$ 1,442,363	\$ 1,445,972
(e) UNDUPLICATED PUPIL PERCENTAGE					
A-1 / A-3	District Enrollment	290	292	291	288
A-2 / A-4	COE Enrollment	1	1	1	1
	Total Enrollment	291	293	292	289
B-1 / B-3	District Unduplicated Pupil Count	63	63	63	63
B-2 / B-4	COE Unduplicated Pupil Count	1	1	1	1
	Total Unduplicated Pupil Count	64	64	64	64
	Single Year Unduplicated Pupil Percentage	21.99%	21.84%	21.92%	22.15%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage	26.58%	23.88%	21.92%	21.97%
(f) AVERAGE DAILY ATTENDANCE (ADA)					
ADA used for the Transitional Kindergarten Add-on ONLY :					
G-10	TK (Commencing in 2022-23)	34.84	34.84	34.84	34.84
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.					
	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)				

LCFF CALCULATOR

70961	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
	Projection Date

Twin Hills Union Elementary

2026-27 Adopted Budget

Katie Anderson

Katie.Anderson@twinhillsusd.org

707-823-0871

		PY1	CY	CY1	CY2
Twin Hills Union Elementary (70961)		2025-26	2026-27	2027-28	2028-29
B-1, D-5	Grades <u>TK-3</u>	185.60	182.28	190.65	194.37
	Grades 4-6	88.79	87.42	78.12	71.61
	Grades 7-8	-			
	Grades 9-12	-			
TOTAL CURRENT YEAR ADA		274.39	269.70	268.77	265.98
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)					
D-9, E-1	Grades TK-3	1.05	0.94		
	Grades 4-6	1.60	1.91	1.95	0.94
	Grades 7-8	-			1.05
	Grades 9-12	-			
TOTAL NPS-CDS (Annual)		2.65	2.85	1.95	1.99
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).		-			
DISTRICT TOTAL		277.04	272.55	270.72	267.97
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)					
E-2, E-3	Grades TK-3				
	Grades 4-6	0.62	1.01		
	Grades 7-8	-		1.01	1.01
	Grades 9-12	-			
COUNTY TOTAL		0.62	1.01	1.01	1.01
RATIO: District ADA-to-Enrollment		95.53%	93.34%	93.03%	93.05%
RATIO: County ADA-to-Enrollment		62.00%	101.00%	101.00%	101.00%
(g) CHARTER SHIFT ADJUSTMENTS FOR ADA PRIOR YEAR GUARANTEES					

LCFF CALCULATOR

70961	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
	Projection Date

Twin Hills Union Elementary

2026-27 Adopted Budget

Katie Anderson

Katie.Anderson@twinhillsusd.org

707-823-0871

		PY1	CY	CY1	CY2
Twin Hills Union Elementary (70961)		2025-26	2026-27	2027-28	2028-29
If applicable, enter prior year ADA for students transferring into or out of district schools and district-sponsored charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). NOTE: *Legislative requirements for the charter shift adjustment were suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.					
A-20	<u>Prior year</u>	Source: Principal Apportionment Data Collection, P-2 Attendance School District Form			
	Grades TK-3	2024-25 ADA shift reported in 2025-26 PADC ADA report	2025-26 ADA shift reported in 2026-27 PADC ADA report	2026-27 ADA shift reported in 2027-28 PADC ADA report	2027-28 ADA shift reported in 2028-29 PADC ADA report
	Grades 4-6	1.94	1.94	1.94	1.94
	Grades 7-8	0.21	0.21	0.21	0.21
	Grades 9-12	-	-	-	-
A-19	Grades TK-3	2.15	2.15	2.15	2.15
	Grades 4-6	0.94	0.94	0.94	0.94
	Grades 7-8	-	-	-	-
	Grades 9-12	-	-	-	-
	Net increase/(decrease) to prior year ADA	0.94	0.94	0.94	0.94
		(1.21)	(1.21)	(1.21)	(1.21)

(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS

(b) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)

Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span funding rates. To reduce data entry, non-basic aid districts can enter the total ADA for each year into a single grade span.

1

Charter Name

Twin Hills Charter Middle

Charter ADA by grade span

LCFF CALCULATOR

70961	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
	Projection Date

Twin Hills Union Elementary

2026-27 Adopted Budget

Katie Anderson

Katie.Anderson@twinhillsusd.org

707-823-0871

		PY1	CY	CY1	CY2
Twin Hills Union Elementary (70961)		2025-26	2026-27	2027-28	2028-29
	Grades K-3	-			
	Grades 4-6	77.09	77.19	83.70	83.70
	Grades 7-8	163.88	169.26	167.40	167.40
	Grades 9-12				
	Total ADA	240.97	246.45	251.10	251.10
2	Charter Name	SunRidge Charter			
	Charter ADA by grade span				
	Grades K-3	120.58	117.18	119.97	120.90
	Grades 4-6	77.44	79.05	79.05	79.05
	Grades 7-8	45.56	50.22	51.15	52.08
	Grades 9-12				
	Total ADA	243.58	246.45	250.17	252.03
3	Charter Name	Orchard View			
	Charter ADA by grade span				
	Grades K-3	39.04	50.35	52.25	57.00
	Grades 4-6	40.70	37.05	34.20	37.05
	Grades 7-8	39.57	45.60	42.75	31.35
	Grades 9-12	98.21	90.25	95.95	95.95
	Total ADA	217.52	223.25	225.15	221.35

Twin Hills Union Elementary (70961) - 2026-27 Adopted Budget				
	2025-26	2026-27	2027-28	2028-29
General Assumptions				
COLA & Augmentation	2.30%	2.87%	3.30%	3.09%
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	291	293	292	289
Unduplicated Pupil Count (UPC)	64	64	64	64
Unduplicated Pupil Percentage (UPP)	26.58%	23.88%	21.92%	21.97%
Current Year LCFF Average Daily Attendance (ADA)	277.66	273.56	271.73	268.98
Funded LCFF ADA	289.11	278.91	278.79	272.75
LCFF ADA Funding Method	Prior Year	3PY Average	3PY Average	3PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-
Funded NSS ADA	-	-	-	-
LCFF Entitlement Summary				
Base Grant	\$ 2,981,025	\$ 2,958,504	\$ 3,054,261	\$ 3,079,930
Grade Span Adjustment	199,017	196,242	208,223	216,291
<i>Adjusted Base Grant</i>	\$ 3,180,042	\$ 3,154,746	\$ 3,262,484	\$ 3,296,221
Supplemental Grant	169,051	150,670	143,027	144,836
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$ 3,349,093	\$ 3,305,416	\$ 3,405,511	\$ 3,441,057
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-on: Home-to-School Transportation	106,299	109,350	112,959	116,449
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	193,188	198,727	205,277	211,618
Total Allowance and Add-On Amounts	\$ 561,300	\$ 569,890	\$ 580,049	\$ 589,880
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$ 3,910,393	\$ 3,875,306	\$ 3,985,560	\$ 4,030,937
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 3,910,393	\$ 3,875,306	\$ 3,985,560	\$ 4,030,937
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 13,526	\$ 13,894	\$ 14,296	\$ 14,779
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	3,910,393	3,875,306	3,985,560	4,030,937

LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>	\$	1,463,036	\$	1,434,029	\$	1,442,363	\$	1,445,972
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$	546,738	\$	560,475	\$	616,997	\$	630,989
Net State Aid <i>(excludes Additional State Aid)</i>	\$	1,900,619	\$	1,880,802	\$	1,926,200	\$	1,953,976
Additional State Aid	\$	-	\$	-	\$	-	\$	-
Total Funding Sources	\$	3,910,393	\$	3,875,306	\$	3,985,560	\$	4,030,937
Funding Source by Resource-Object								
State Aid (Resource Code 0000, Object Code 8011)	\$	1,900,619	\$	1,880,802	\$	1,926,200	\$	1,953,976
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$	546,738	\$	560,475	\$	616,997	\$	630,989
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$	(126,624)	\$	488,916				
Property Taxes (Object 8021 to 8089)	\$	5,015,839	\$	5,116,156	\$	5,200,621	\$	5,286,774
% Change		-2.3500%		2.0000%		1.6510%		1.6566%
In-Lieu of Property Taxes (Object Code 8096)		(3,552,803)		(3,682,127)		(3,758,258)		(3,840,802)
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	\$	3,910,393	\$	3,875,306	\$	3,985,560	\$	4,030,937
Additional State Aid	\$	-	\$	-	\$	-	\$	-
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$	-	\$	-	\$	-
Excess Taxes before Minimum State Aid	\$	-	\$	-	\$	-	\$	-
Total Funding Sources	\$	3,910,393	\$	3,875,306	\$	3,985,560	\$	4,030,937
LCAP Percentage to Increase or Improve Services Calculation								
Base Grant <i>(Excludes add-ons for TIIG & Transportation)</i>	\$	3,635,043	\$	3,615,286	\$	3,729,574	\$	3,769,652
Supplemental and Concentration Grant funding in the LCAP year	\$	169,051	\$	150,670	\$	143,027	\$	144,836
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$	-	\$	-	\$	-
Percentage to Increase or Improve Services		4.65%		4.17%		3.83%		3.84%

LCFF CALCULATOR

6052302	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
Charter	Projection Type
7/1/2026	Projection Date

Twin Hills Charter Middle

2026-27 Adopted Budget

Katie Anderson

kanderson@twinhillsusd.org

707-823-0871

	DATA ONLY - NO CALCULATIONS		PY1	CY	CY1	CY2
Twin Hills Charter Middle (6052302)	2020-21	2021-22	2025-26	2026-27	2027-28	2028-29
(1) UNIVERSAL ASSUMPTIONS						
Supplemental Grant %			20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)			65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>			2.30%	2.87%	3.30%	3.09%
Statutory COLA			2.30%	2.87%	3.30%	3.09%
Augmentation/(COLA Suspension)			0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)			0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor			0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on <i>(2022-23 forward)</i>			\$ 5,545	\$ 5,704	\$ 5,892	\$ 6,074
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)			36.06588113%	36.06588113%	36.06588113%	36.06588113%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)			36.06588113%	36.06588113%	36.06588113%	36.06588113%
Local EPA Accrual			\$ -	\$ -	\$ -	\$ -
EPA Miscellaneous Adjustments (P-2 Certification only)			\$ -			
Proposed NSS Augmentation per 2026-27 Governor's Budget Education Omnibus Trailer Bill (Amends EC 42282, 42284, & 42287) — <i>School Districts only</i>				0.00000000%		

(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**(a) TRANSFER OF IN-LIEU PROPERTY TAX**

I-4	In-Lieu of Property Tax	1,219,421	1,267,137	1,299,109	1,331,197
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(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)

A-1, A-2, A-3	Enrollment	207	252	265	270	270
B-1, B-2, B-3	Unduplicated Pupil Count	47	61	64	65	65
	Single Year Unduplicated Pupil Percentage		24.21%	24.15%	24.07%	24.07%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage		24.92%	23.90%	24.14%	24.10%

(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location

Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.

LCFF CALCULATOR

6052302	5 digit District code or 7 digit School code (from the CDS code)	Twin Hills Charter Middle
NO	Is this calculation for a new charter school? (select from drop down list)	2026-27 Adopted Budget
Charter	Projection Type	Katie Anderson
		kanderson@twinhillsusd.org
7/1/2026	Projection Date	707-823-0871

		DATA ONLY - NO CALCULATIONS		PY1	CY	CY1	CY2
Twin Hills Charter Middle (6052302)		2020-21	2021-22	2025-26	2026-27	2027-28	2028-29
D-3	Unduplicated Pupil Percentage (%)			49.20%	49.20%	49.20%	49.20%
	Unduplicated Pupil Percentage: Supplemental Grant			24.92%	23.90%	24.14%	24.10%
	Unduplicated Pupil Percentage: Concentration Grant			24.92%	23.90%	24.14%	24.10%
(d) AVERAGE DAILY ATTENDANCE (ADA)							
ADA used for the Transitional Kindergarten Add-on ONLY:							
G-4	TK (NEW beginning 2022-23)			-	-	-	-
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year							
B-1	Grades TK-3			-	-	-	-
B-2	Grades 4-6			77.09	77.19	83.70	83.70
B-3	Grades 7-8			163.88	169.26	167.40	167.40
B-4	Grades 9-12			-			
	SUBTOTAL ADA			240.97	246.45	251.10	251.10
	RATIO: ADA to Enrollment			0.96	0.93	0.93	0.93
(e) OTHER LCFF ADJUSTMENTS							
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative. Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.							
H-2	Miscellaneous Adjustments			\$ -			
J-4	Minimum State Aid Adjustments			\$ -			

Twin Hills Charter Middle (6052302) - 2026-27 Adopted Budget				7/1/2026
	2025-26	2026-27	2027-28	2028-29
General Assumptions				
COLA & Augmentation	2.30%	2.87%	3.30%	3.09%
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	252	265	270	270
Unduplicated Pupil Count (UPC)	61	64	65	65
Unduplicated Pupil Percentage (UPP)	24.92%	23.90%	24.14%	24.10%
Current Year LCFF Average Daily Attendance (ADA)	240.97	246.45	251.10	251.10
Funded LCFF ADA	240.97	246.45	251.10	251.10
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	\$ 2,559,214	\$ 2,693,135	\$ 2,832,826	\$ 2,920,377
Grade Span Adjustment	-	-	-	-
<i>Adjusted Base Grant</i>	\$ 2,559,214	\$ 2,693,135	\$ 2,832,826	\$ 2,920,377
Supplemental Grant	127,551	128,731	136,769	140,763
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$ 2,686,765	\$ 2,821,866	\$ 2,969,595	\$ 3,061,140
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-on: Home-to-School Transportation	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-
Add-on: Transitional Kindergarten	-	-	-	-
Total Allowance and Add-On Amounts	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$ 2,686,765	\$ 2,821,866	\$ 2,969,595	\$ 3,061,140
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 2,686,765	\$ 2,821,866	\$ 2,969,595	\$ 3,061,140
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 11,150	\$ 11,450	\$ 11,826	\$ 12,191
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	2,686,765	2,821,866	2,969,595	3,061,140

Twin Hills Charter Middle (6052302) - 2026-27 Adopted Budget				7/1/2026			
	2025-26		2026-27		2027-28		2028-29
General Assumptions							
LCFF Sources Summary							
Funding Source Summary							
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$	1,219,421	\$	1,267,137	\$	1,299,109	\$ 1,331,197
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$	543,065	\$	587,165	\$	652,526	\$ 680,744
Net State Aid (excludes Additional State Aid)	\$	924,279	\$	967,564	\$	1,017,960	\$ 1,049,199
Additional State Aid	\$	-	\$	-	\$	-	\$ -
Total Funding Sources	\$	2,686,765	\$	2,821,866	\$	2,969,595	\$ 3,061,140
Funding Source by Resource-Object							
State Aid (Resource Code 0000, Object Code 8011)	\$	924,279	\$	967,564	\$	1,017,960	\$ 1,049,199
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$	543,065	\$	587,165	\$	652,526	\$ 680,744
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$	(84,977)	\$	494,871			
Property Taxes (Object 8021 to 8089)	\$	-	\$	-	\$	-	\$ -
% Change		0.0000%		0.0000%		0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)		1,219,421		1,267,137		1,299,109	1,331,197
Entitlement and Source Reconciliation							
Basic Aid/Excess Tax District Status	\$	-	\$	-	\$	-	\$ -
Total LCFF Entitlement	\$	2,686,765	\$	2,821,866	\$	2,969,595	\$ 3,061,140
Additional State Aid	\$	-	\$	-	\$	-	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$	-	\$	-	\$ -
Excess Taxes before Minimum State Aid	\$	-	\$	-	\$	-	\$ -
Total Funding Sources	\$	2,686,765	\$	2,821,866	\$	2,969,595	\$ 3,061,140
LCAP Percentage to Increase or Improve Services Calculation							
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	2,559,214	\$	2,693,135	\$	2,832,826	\$ 2,920,377
Supplemental and Concentration Grant funding in the LCAP year	\$	127,551	\$	128,731	\$	136,769	\$ 140,763
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$	-	\$	-	\$ -
Percentage to Increase or Improve Services		4.98%		4.78%		4.83%	4.82%

LCFF CALCULATOR

4930319	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
Charter	Projection Type
7/1/2026	Projection Date

Orchard View

2026-27 Adopted Budget

Katie Anderson

kanderson@twinhillsusd.org

707-823-0871

	PY1	CY	CY1	CY2
Orchard View (4930319)	2025-26	2026-27	2027-28	2028-29
(1) UNIVERSAL ASSUMPTIONS				
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension (prefilled as calculated by the Department of Finance, DOF)	2.30%	2.87%	3.30%	3.09%
Statutory COLA	2.30%	2.87%	3.30%	3.09%
Augmentation/(COLA Suspension)	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ 5,545	\$ 5,704	\$ 5,892	\$ 6,074
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	36.06588113%	36.06588113%	36.06588113%	36.06588113%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	36.06588113%	36.06588113%	36.06588113%	36.06588113%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -
EPA Miscellaneous Adjustments (P-2 Certification only)	\$ -			
Proposed NSS Augmentation per 2026-27 Governor's Budget Education Omnibus Trailer Bill (Amends EC 42282, 42284, & 42287) — School Districts o		0.00000000%		

(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**(a) TRANSFER OF IN-LIEU PROPERTY TAX**

I-4	In-Lieu of Property Tax	1,100,753	1,147,853	1,164,852	1,173,478
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(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)

LCFF CALCULATOR

4930319	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
Charter	Projection Type
7/1/2026	Projection Date

Orchard View

2026-27 Adopted Budget

Katie Anderson

kanderson@twinhillsusd.org

707-823-0871

		PY1	CY	CY1	CY2
Orchard View (4930319)		2025-26	2026-27	2027-28	2028-29
A-1, A-2, A-3	Enrollment	224	235	237	233
B-1, B-2, B-3	Unduplicated Pupil Count	44	46	46	45
	Single Year Unduplicated Pupil Percentage	19.64%	19.57%	19.41%	19.31%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage	22.19%	20.50%	19.54%	19.43%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location					
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.					
D-3	Unduplicated Pupil Percentage (%)	49.20%	49.20%	49.20%	49.20%
	Unduplicated Pupil Percentage: Supplemental Grant	22.19%	20.50%	19.54%	19.43%
	Unduplicated Pupil Percentage: Concentration Grant	22.19%	20.50%	19.54%	19.43%
(d) AVERAGE DAILY ATTENDANCE (ADA)					
ADA used for the Transitional Kindergarten Add-on ONLY :					
G-4	TK (NEW beginning 2022-23)	-	3.72	9.30	11.16
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year					
B-1	Grades TK-3	39.04	50.35	52.25	57.00
B-2	Grades 4-6	40.70	37.05	34.20	37.05
B-3	Grades 7-8	39.57	45.60	42.75	31.35
B-4	Grades 9-12	98.21	90.25	95.95	95.95
	SUBTOTAL ADA	217.52	223.25	225.15	221.35
	RATIO: ADA to Enrollment	0.97	0.95	0.95	0.95

Orchard View (4930319) - 2026-27 Adopted Budget		7/1/2026			
		2025-26	2026-27	2027-28	2028-29
General Assumptions					
COLA & Augmentation		2.30%	2.87%	3.30%	3.09%
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	235	237	233
Unduplicated Pupil Count (UPC)		44	46	46	45
Unduplicated Pupil Percentage (UPP)		22.19%	20.50%	19.54%	19.43%
Current Year LCFF Average Daily Attendance (ADA)		217.52	223.25	225.15	221.35
Funded LCFF ADA		217.52	223.25	225.15	221.35
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	\$	2,468,336	\$ 2,584,225	\$ 2,701,473	\$ 2,736,973
Grade Span Adjustment		73,378	85,196	92,110	100,542
<i>Adjusted Base Grant</i>	\$	2,541,714	\$ 2,669,421	\$ 2,793,583	\$ 2,837,515
Supplemental Grant		112,801	109,446	109,173	110,265
Concentration Grant		-	-	-	-
Total Base, Supplemental and Concentration Grant	\$	2,654,515	\$ 2,778,867	\$ 2,902,756	\$ 2,947,780
Allowance: Necessary Small School		-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant		-	-	-	-
Add-on: Home-to-School Transportation		-	-	-	-
Add-on: Small School District Bus Replacement Program		-	-	-	-
Add-on: Economic Recovery Target		-	-	-	-
Add-on: Transitional Kindergarten		-	21,219	54,796	67,786
Total Allowance and Add-On Amounts	\$	-	\$ 21,219	\$ 54,796	\$ 67,786
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$	2,654,515	\$ 2,800,086	\$ 2,957,552	\$ 3,015,566
Miscellaneous Adjustments		-			
Total LCFF Entitlement (excludes Additional State Aid)	\$	2,654,515	\$ 2,800,086	\$ 2,957,552	\$ 3,015,566
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$	12,204	\$ 12,542	\$ 13,136	\$ 13,624
Additional State Aid		-	-	-	-
Total LCFF Entitlement with Additional State Aid		2,654,515	2,800,086	2,957,552	3,015,566

Orchard View (4930319) - 2026-27 Adopted Budget					7/1/2026				
					2025-26	2026-27	2027-28	2028-29	
General Assumptions									
LCFF Sources Summary									
Funding Source Summary									
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>	\$	1,100,753	\$	1,147,853	\$	1,164,852	\$	1,173,478	
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$	592,497	\$	639,877	\$	671,706	\$	680,776	
Net State Aid <i>(excludes Additional State Aid)</i>	\$	961,265	\$	1,012,356	\$	1,120,994	\$	1,161,312	
Additional State Aid	\$	-	\$	-	\$	-	\$	-	
Total Funding Sources	\$	2,654,515	\$	2,800,086	\$	2,957,552	\$	3,015,566	
Funding Source by Resource-Object									
State Aid (Resource Code 0000, Object Code 8011)	\$	961,265	\$	1,012,356	\$	1,120,994	\$	1,161,312	
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$	592,497	\$	639,877	\$	671,706	\$	680,776	
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$	(93,811)	\$	548,993					
Property Taxes (Object 8021 to 8089)	\$	-	\$	-	\$	-	\$	-	
% Change		0.0000%		0.0000%		0.0000%		0.0000%	
In-Lieu of Property Taxes (Object Code 8096)		1,100,753		1,147,853		1,164,852		1,173,478	
Entitlement and Source Reconciliation									
Basic Aid/Excess Tax District Status	\$	-	\$	-	\$	-	\$	-	
Total LCFF Entitlement	\$	2,654,515	\$	2,800,086	\$	2,957,552	\$	3,015,566	
Additional State Aid	\$	-	\$	-	\$	-	\$	-	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$	-	\$	-	\$	-	
Excess Taxes before Minimum State Aid	\$	-	\$	-	\$	-	\$	-	
Total Funding Sources	\$	2,654,515	\$	2,800,086	\$	2,957,552	\$	3,015,566	
LCAP Percentage to Increase or Improve Services Calculation									
Base Grant <i>(Excludes add-ons for TIIG & Transportation)</i>	\$	2,541,714	\$	2,690,640	\$	2,848,379	\$	2,905,301	
Supplemental and Concentration Grant funding in the LCAP year	\$	112,801	\$	109,446	\$	109,173	\$	110,265	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$	-	\$	-	\$	-	
Percentage to Increase or Improve Services		4.44%		4.07%		3.83%		3.80%	

LCFF CALCULATOR

4930350	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
Charter	Projection Type
7/1/2026	Projection Date

Sunridge Charter

2026-27 Adopted Budget

Katie Anderson

kanderson@twinhillsusd.org

707-823-0871

	PY1	CY	CY1	CY2
Sunridge Charter (4930350)	2025-26	2026-27	2027-28	2028-29
(1) UNIVERSAL ASSUMPTIONS				
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension (prefilled as calculated by the Department of Finance, DOF)	2.30%	2.87%	3.30%	3.09%
Statutory COLA	2.30%	2.87%	3.30%	3.09%
Augmentation/(COLA Suspension)	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ 5,545	\$ 5,704	\$ 5,892	\$ 6,074
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	36.06588113%	36.06588113%	36.06588113%	36.06588113%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	36.06588113%	36.06588113%	36.06588113%	36.06588113%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -
EPA Miscellaneous Adjustments (P-2 Certification only)	\$ -			
Proposed NSS Augmentation per 2026-27 Governor's Budget Education Omnibus Trailer Bill (Amends EC 42282, 42284, & 42287) — School Districts o		0.00000000%		

(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**(a) TRANSFER OF IN-LIEU PROPERTY TAX**

I-4	In-Lieu of Property Tax	1,232,629	1,267,137	1,294,297	1,336,127
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(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)

LCFF CALCULATOR

4930350	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
Charter	Projection Type
7/1/2026	Projection Date

Sunridge Charter

2026-27 Adopted Budget

Katie Anderson

kanderson@twinhillsusd.org

707-823-0871

		PY1	CY	CY1	CY2
Sunridge Charter (4930350)		2025-26	2026-27	2027-28	2028-29
A-1, A-2, A-3	Enrollment	263	265	269	271
B-1, B-2, B-3	Unduplicated Pupil Count	85	85	87	89
	Single Year Unduplicated Pupil Percentage	32.32%	32.08%	32.34%	32.84%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage	33.20%	32.27%	32.25%	32.42%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location					
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.					
D-3	Unduplicated Pupil Percentage (%)	53.92%	53.92%	53.92%	53.92%
	Unduplicated Pupil Percentage: Supplemental Grant	33.20%	32.27%	32.25%	32.42%
	Unduplicated Pupil Percentage: Concentration Grant	33.20%	32.27%	32.25%	32.42%
(d) AVERAGE DAILY ATTENDANCE (ADA)					
ADA used for the Transitional Kindergarten Add-on ONLY :					
G-4	TK (NEW beginning 2022-23)	18.36	18.60	18.60	18.60
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year					
B-1	Grades TK-3	120.58	117.18	119.97	120.90
B-2	Grades 4-6	77.44	79.05	79.05	79.05
B-3	Grades 7-8	45.56	50.22	51.15	52.08
B-4	Grades 9-12	-			
	SUBTOTAL ADA	243.58	246.45	250.17	252.03
	RATIO: ADA to Enrollment	0.93	0.93	0.93	0.93

Sunridge Charter (4930350) - 2026-27 Adopted Budget					7/1/2026				
					2025-26	2026-27	2027-28	2028-29	
General Assumptions									
COLA & Augmentation		2.30%		2.87%		3.30%		3.09%	
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		263		265		269		271	
Unduplicated Pupil Count (UPC)		85		85		87		89	
Unduplicated Pupil Percentage (UPP)		33.20%		32.27%		32.25%		32.42%	
Current Year LCFF Average Daily Attendance (ADA)		243.58		246.45		250.17		252.03	
Funded LCFF ADA		243.58		246.45		250.17		252.03	
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	\$	2,531,254	\$	2,636,651	\$	2,764,613	\$	2,871,452	
Grade Span Adjustment		128,659		128,546		135,926		141,211	
<i>Adjusted Base Grant</i>	\$	2,659,913	\$	2,765,197	\$	2,900,539	\$	3,012,663	
Supplemental Grant		176,619		178,466		187,085		195,341	
Concentration Grant		-		-		-		-	
Total Base, Supplemental and Concentration Grant	\$	2,836,532	\$	2,943,663	\$	3,087,624	\$	3,208,004	
Allowance: Necessary Small School		-		-		-		-	
Add-on: Targeted Instructional Improvement Block Grant		-		-		-		-	
Add-on: Home-to-School Transportation		-		-		-		-	
Add-on: Small School District Bus Replacement Program		-		-		-		-	
Add-on: Economic Recovery Target		-		-		-		-	
Add-on: Transitional Kindergarten		101,806		106,094		109,591		112,976	
Total Allowance and Add-On Amounts	\$	101,806	\$	106,094	\$	109,591	\$	112,976	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$	2,938,338	\$	3,049,757	\$	3,197,215	\$	3,320,980	
Miscellaneous Adjustments		-		-		-		-	
Total LCFF Entitlement (excludes Additional State Aid)	\$	2,938,338	\$	3,049,757	\$	3,197,215	\$	3,320,980	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$	12,063	\$	12,375	\$	12,780	\$	13,177	
Additional State Aid		-		-		-		-	
Total LCFF Entitlement with Additional State Aid		2,938,338		3,049,757		3,197,215		3,320,980	

Sunridge Charter (4930350) - 2026-27 Adopted Budget				7/1/2026			
	2025-26		2026-27		2027-28		2028-29
General Assumptions							
LCFF Sources Summary							
Funding Source Summary							
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>	\$	1,232,629	\$	1,267,137	\$	1,294,297	\$ 1,336,127
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$	508,824	\$	545,404	\$	606,320	\$ 637,787
Net State Aid <i>(excludes Additional State Aid)</i>	\$	1,196,885	\$	1,237,216	\$	1,296,598	\$ 1,347,066
Additional State Aid	\$	-	\$	-	\$	-	\$ -
Total Funding Sources	\$	2,938,338	\$	3,049,757	\$	3,197,215	\$ 3,320,980
Funding Source by Resource-Object							
State Aid (Resource Code 0000, Object Code 8011)	\$	1,196,885	\$	1,237,216	\$	1,296,598	\$ 1,347,066
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$	508,824	\$	545,404	\$	606,320	\$ 637,787
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$	(104,637)	\$	460,108			
Property Taxes (Object 8021 to 8089)	\$	-	\$	-	\$	-	\$ -
% Change		0.0000%		0.0000%		0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)		1,232,629		1,267,137		1,294,297	1,336,127
Entitlement and Source Reconciliation							
Basic Aid/Excess Tax District Status	\$	-	\$	-	\$	-	\$ -
Total LCFF Entitlement	\$	2,938,338	\$	3,049,757	\$	3,197,215	\$ 3,320,980
Additional State Aid	\$	-	\$	-	\$	-	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$	-	\$	-	\$ -
Excess Taxes before Minimum State Aid	\$	-	\$	-	\$	-	\$ -
Total Funding Sources	\$	2,938,338	\$	3,049,757	\$	3,197,215	\$ 3,320,980
LCAP Percentage to Increase or Improve Services Calculation							
Base Grant <i>(Excludes add-ons for TIIG & Transportation)</i>	\$	2,761,719	\$	2,871,291	\$	3,010,130	\$ 3,125,639
Supplemental and Concentration Grant funding in the LCAP year	\$	176,619	\$	178,466	\$	187,085	\$ 195,341
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$	-	\$	-	\$ -
Percentage to Increase or Improve Services		6.40%		6.22%		6.22%	6.25%

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	277.04	276.97	289.11	272.55	272.49	277.90
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	277.04	276.97	289.11	272.55	272.49	277.90
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	.53	.53	.53	.90	.90	.90
c. Special Education-NPS/LCI	.09	.09	.09	.11	.11	.11
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	.62	.62	.62	1.01	1.01	1.01
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	277.66	277.59	289.73	273.56	273.50	278.91
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	240.97	240.97	240.97	716.15	716.15	716.15
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	240.97	240.97	240.97	716.15	716.15	716.15
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	240.97	240.97	240.97	716.15	716.15	716.15

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	989	
District's ADA Standard Percentage Level:	2.0%	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	318	319		
Charter School	195	195		
Total ADA	513	514	N/A	Met
Second Prior Year (2024-25)				
District Regular	283	287		
Charter School	195	193		
Total ADA	478	480	N/A	Met
First Prior Year (2025-26)				
District Regular	291	289		
Charter School	240	241		
Total ADA	531	530	0.2%	Met
Budget Year (2026-27)				
District Regular	278			
Charter School	716			
Total ADA	994			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	285	283		
Charter School	205	207		
Total Enrollment	490	490	0.0%	Met
Second Prior Year (2024-25)				
District Regular	292	305		
Charter School	205	207		
Total Enrollment	497	512	N/A	Met
First Prior Year (2025-26)				
District Regular	307	290		
Charter School	255	252		
Total Enrollment	562	542	3.6%	Not Met
Budget Year (2026-27)				
District Regular	293			
Charter School	765			
Total Enrollment	1,058			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, 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 projections for 2025-26 were based off the number of enrollment packets collected by sites in the spring adjusted for a 'no-show' factor of 5%. More families that returned enrollment packets did not attend in the fall.

- 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	268	283	
Charter School	195	207	
Total ADA/Enrollment	463	490	94.4%
Second Prior Year (2024-25)			
District Regular	287	305	
Charter School	193	207	
Total ADA/Enrollment	480	512	93.8%
First Prior Year (2025-26)			
District Regular	277	290	
Charter School	241	252	
Total ADA/Enrollment	518	542	95.6%
Historical Average Ratio:			94.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.1%

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	273	293		
Charter School	716	765		
Total ADA/Enrollment	989	1,058	93.4%	Met
1st Subsequent Year (2027-28)				
District Regular	259	271		
Charter School	680	726		
Total ADA/Enrollment	939	997	94.2%	Met
2nd Subsequent Year (2028-29)				
District Regular	257	268		
Charter School	685	724		
Total ADA/Enrollment	942	992	95.0%	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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	530.70	995.06	1,005.21	997.23
b. Prior Year ADA (Funded)		530.70	995.06	1,005.21
c. Difference (Step 1a minus Step 1b)		464.36	10.15	(7.98)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		87.50%	1.02%	(.79%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		6,597,158.00	12,547,015.00	13,109,922.00
b1. COLA percentage		2.30%	2.87%	3.30%
b2. COLA amount (proxy for purposes of this criterion)		151,734.63	360,099.33	432,627.43
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	2.87%	3.30%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		89.80%	3.89%	2.51%
LCFF Revenue Standard (Step 3, plus/minus 1%):		88.80% to 90.80%	2.89% to 4.89%	1.51% to 3.51%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	5,015,839.00	5,116,156.00	5,200,621.00	5,286,774.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	10,372,476.00	13,986,445.00	14,499,352.00	14,818,083.00
District's Projected Change in LCFF Revenue:		34.84%	3.67%	2.20%
LCFF Revenue Standard		88.80% to 90.80%	2.89% to 4.89%	1.51% to 3.51%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The District migrated Orchard View Charter, previously Fund 09 and SunRidge Charter, previously an outside organization, into the General fund as a Fund 04 and Fund 05 respectively. The increase in revenue is due to bringing two new funds into the General Fund.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2023-24)	5,956,843.79	6,973,928.83	85.4%
Second Prior Year (2024-25)	5,957,286.08	7,076,302.63	84.2%
First Prior Year (2025-26)	6,682,826.28	7,795,291.53	85.7%
Historical Average Ratio:			85.1%
	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.1% to 89.1%	81.1% to 89.1%	81.1% to 89.1%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2026-27)	11,176,038.00	12,642,731.00	88.4%	Met
1st Subsequent Year (2027-28)	11,463,756.96	12,883,980.51	89.0%	Met
2nd Subsequent Year (2028-29)	11,647,865.18	13,166,449.10	88.5%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. **CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	89.80%	3.89%	2.51%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	79.80% to 99.80%	-6.11% to 13.89%	-7.49% to 12.51%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	84.80% to 94.80%	-1.11% to 8.89%	-2.49% to 7.51%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	175,000.00		
Budget Year (2026-27)	175,003.00	0.00%	Yes
1st Subsequent Year (2027-28)	175,003.00	0.00%	No
2nd Subsequent Year (2028-29)	175,003.00	0.00%	No

Explanation:
(required if Yes)

The District anticipates flat Federal funding in all years of the multi-year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	1,081,102.03		
Budget Year (2026-27)	2,039,479.00	88.65%	No
1st Subsequent Year (2027-28)	1,614,834.41	(20.82%)	Yes
2nd Subsequent Year (2028-29)	1,604,734.19	(.63%)	No

Explanation:
(required if Yes)

The District migrated Orchard View Charter, previously Fund 09 and SunRidge Charter, previously an outside organization, into the General fund as a Fund 04 and Fund 05 respectively. The increase in revenue is due to bringing two new funds into the General Fund. Additionally, one-time funding RS 6019 is removed in fiscal year 2027-28.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	1,232,038.00		
Budget Year (2026-27)	1,765,196.00	43.27%	Yes
1st Subsequent Year (2027-28)	1,748,132.00	(.97%)	No
2nd Subsequent Year (2028-29)	1,780,537.15	1.85%	No

Explanation:
(required if Yes)

The District migrated Orchard View Charter, previously Fund 09 and SunRidge Charter, previously an outside organization, into the General fund as a Fund 04 and Fund 05 respectively. The increase in revenue is due to bringing two new funds into the General Fund.

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

First Prior Year (2025-26)	307,242.86		
Budget Year (2026-27)	413,931.00	34.72%	Yes
1st Subsequent Year (2027-28)	427,186.59	3.20%	No
2nd Subsequent Year (2028-29)	420,322.39	(1.61%)	No

Explanation:

(required if Yes)

The District migrated Orchard View Charter, previously Fund 09 and SunRidge Charter, previously an outside organization, into the General fund as a Fund 04 and Fund 05 respectively. The increase in expenditures is due to bringing two new funds into the General Fund.

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

First Prior Year (2025-26)	3,187,708.01		
Budget Year (2026-27)	3,421,720.00	7.34%	Yes
1st Subsequent Year (2027-28)	3,628,819.06	6.05%	No
2nd Subsequent Year (2028-29)	3,781,249.68	4.20%	No

Explanation:

(required if Yes)

The District migrated Orchard View Charter, previously Fund 09 and SunRidge Charter, previously an outside organization, into the General fund as a Fund 04 and Fund 05 respectively. The increase in revenue is due to bringing two new funds into the General Fund.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2025-26)	2,488,140.03		
Budget Year (2026-27)	3,979,678.00	59.95%	Not Met
1st Subsequent Year (2027-28)	3,537,969.41	(11.10%)	Not Met
2nd Subsequent Year (2028-29)	3,560,274.34	.63%	Met

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

First Prior Year (2025-26)	3,494,950.87		
Budget Year (2026-27)	3,835,651.00	9.75%	Not Met
1st Subsequent Year (2027-28)	4,056,005.65	5.74%	Met
2nd Subsequent Year (2028-29)	4,201,572.07	3.59%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

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

The District anticipates flat Federal funding in all years of the multi-year.

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

The District migrated Orchard View Charter, previously Fund 09 and SunRidge Charter, previously an outside organization, into the General fund as a Fund 04 and Fund 05 respectively. The increase in revenue is due to bringing two new funds into the General Fund. Additionally, one-time funding RS 6019 is removed in fiscal year 2027-28.

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

The District migrated Orchard View Charter, previously Fund 09 and SunRidge Charter, previously an outside organization, into the General fund as a Fund 04 and Fund 05 respectively. The increase in revenue is due to bringing two new funds into the General Fund.

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

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

The District migrated Orchard View Charter, previously Fund 09 and SunRidge Charter, previously an outside organization, into the General fund as a Fund 04 and Fund 05 respectively. The increase in expenditures is due to bringing two new funds into the General Fund.

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

The District migrated Orchard View Charter, previously Fund 09 and SunRidge Charter, previously an outside organization, into the General fund as a Fund 04 and Fund 05 respectively. The increase in revenue is due to bringing two new funds into the General Fund.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

17,950,453.00

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

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

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

17,950,453.00

538,513.59

538,526.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- ☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
☐ Other (explanation must be provided)

Explanation:

(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,954,810.00	1,749,647.00	878,847.88
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	73,788.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,954,810.00	1,749,647.00	952,635.88
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	11,803,019.09	12,462,823.38	13,166,874.16
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	11,803,019.09	12,462,823.38	13,166,874.16
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	16.6%	14.0%	7.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.5%	4.7%	2.4%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures	(If Net Change in	
	(Form 01, Section E)	and Other Financing Uses (Form 01, Objects 1000-7999)	Unrestricted Fund Balance is negative, else N/A)	
Third Prior Year (2023-24)	94,013.55	8,580,482.21	N/A	Met
Second Prior Year (2024-25)	(758,196.59)	9,026,422.63	8.4%	Not Met
First Prior Year (2025-26)	(797,329.53)	8,982,291.53	8.9%	Not Met
Budget Year (2026-27) (Information only)	17,753.00	13,232,704.00		

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 levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

The District is coming out of a period of structural deficit spending by focusing on core programs that support students and utilizing restricted resources to provide assistive services and expanded enrichments.

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

990

District's Fund Balance Standard Percentage Level:

1.3%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2023-24)	3,654,596.21	3,635,848.97	.5%	Met
Second Prior Year (2024-25)	3,277,564.89	3,729,862.52	N/A	Met
First Prior Year (2025-26)	2,781,469.96	3,273,462.63	N/A	Met
Budget Year (2026-27) (Information only)	2,476,133.10			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.
- Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2026-27)	2,073,631.50	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

Percentage Level	District ADA
5% or \$90,000 (greater of)	0 to 300
4% or \$90,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	989	992	988
District's Reserve Standard Percentage Level:	4%	4%	4%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

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

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
0.00		

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	18,588,344.00	18,726,989.01	19,027,458.99
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)	18,588,344.00	18,726,989.01	19,027,458.99

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	743,533.76	749,079.56	761,098.36
6.	Reserve Standard - by Amount (\$90,000 for districts with 0 to 1,000 ADA, else 0)	90,000.00	90,000.00	90,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	743,533.76	749,079.56	761,098.36

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):				
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	743,534.00	749,262.00	761,100.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	86,028.00	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 MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	367,147.88	382,148.00	397,148.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	1,196,709.88	1,131,410.00	1,158,248.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.44%	6.04%	6.09%
District's Reserve Standard (Section 10B, Line 7):		743,533.76	749,079.56	761,098.36
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2025-26)	(2,322,089.00)			
Budget Year (2026-27)	(1,305,544.00)	(1,016,545.00)	(43.8%)	Not Met
1st Subsequent Year (2027-28)	(1,439,260.77)	133,716.77	10.2%	Not Met
2nd Subsequent Year (2028-29)	(1,461,062.49)	21,801.72	1.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	1,506,270.00			
Budget Year (2026-27)	633,763.00	(872,507.00)	(57.9%)	Not Met
1st Subsequent Year (2027-28)	633,763.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	633,763.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2025-26)	1,187,000.00			
Budget Year (2026-27)	660,719.00	(526,281.00)	(44.3%)	Not Met
1st Subsequent Year (2027-28)	660,719.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	660,719.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

With the increase in of special education , the District is able to reduce the contribution from the general fund to RS 6500.

- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

With the migration of Orchard View Charter and SunRidge Charter into the general fund, use of transfers has been reduced.

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

With the migration of Orchard View Charter and SunRidge Charter into the general fund, use of transfers has been reduced.

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

Project Information:

(required if YES)

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

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes
to increase in total
annual payments)

Decrease in 26-27 is due to compensated absences (vacation pay for 12 month classified employees) due to retirements.
For the increase projected in 2028-29, the amount paid on the GO bonds increases annually due to actuarial studies.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

- 1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

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

- 3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund Governmental Fund

0

441,939

4. OPEB Liabilities

a. Total OPEB liability

53,507.00

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

0.00

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

53,507.00

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

Actuarial

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

6/30/2024

5. OPEB Contributions

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

6,330.00

6,330.00

6,330.00

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

6,330.00

6,330.00

6,330.00

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

6,330.00

6,330.00

6,330.00

d. Number of retirees receiving OPEB benefits

5.00

5.00

5.00

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1

Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2

Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	60.90	59.40	57.90	57.90

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	Apr 09, 2026
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	
	If Yes, date of Superintendent and CBO certification:	Apr 09, 2026
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	
	If Yes, date of budget revision board adoption:	Jun 23, 2026
4.	Period covered by the agreement:	Begin Date: Jul 01, 2025 End Date: Jun 30, 2027
5.	Salary settlement:	Budget Year (2026-27) 1st Subsequent Year (2027-28) 2nd Subsequent Year (2028-29)
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes No No

One Year Agreement

Total cost of salary settlement	185,281	188,060	190,881
% change in salary schedule from prior year	2.9%		

or

Multiyear Agreement

Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")	4.4%		

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

General Fund

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	80,945		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7.	Amount included for any tentative salary schedule increases	235,730	239,266	242,855
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	No	No
2.	Total cost of H&W benefits	855,723	872,837	890,294
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	2.0%	2.0%	2.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

--

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	89,054	93,486	93,617
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	32.22	30.54	30.54	30.54

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

Apr 09, 2026

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

If Yes, date of Superintendent and CBO certification:

Apr 09, 2026

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

Yes

If Yes, date of budget revision board adoption:

Jun 23, 2026

4. Period covered by the agreement:

Begin Date:

Jul 01, 2025

End Date:

Jun 30, 2027

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2026-27)

(2027-28)

(2028-29)

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

Yes

No

No

One Year Agreement

Total cost of salary settlement

44,970

45,645

46,330

% change in salary schedule from prior year

2.9%

or

Multiyear Agreement

Total cost of salary settlement

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

436.0%

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	18,355		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7.	Amount included for any tentative salary schedule increases	54,652	55,472	56,304
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	No	No
2.	Total cost of H&W benefits	324,462	330,951	337,570
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	2.0%	2.0%	2.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	32,690	33,188	33,686
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	10.00	11.00	11.00	11.00

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	No	No
23,540	23,894	24,252
2.9%		

Negotiations Not Settled

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

15,844

4. Amount included for any tentative salary schedule increases

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
45,472	46,155	46,847

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget 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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	No	No
2.0%	2.0%	2.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
23,766	24,123	24,485
1.5%	1.5%	1.5%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	No	No
2.0%	2.0%	2.0%

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 26, 2026

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
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)

--

End of School District Budget Criteria and Standards Review

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	23,604.00		23,604.00			23,604.00
Work in Progress	2,875.00		2,875.00			2,875.00
Total capital assets not being depreciated	26,479.00	0.00	26,479.00	0.00	0.00	26,479.00
Capital assets being depreciated:						
Land Improvements	1,805,023.00		1,805,023.00			1,805,023.00
Buildings	13,746,863.00		13,746,863.00			13,746,863.00
Equipment	663,599.00		663,599.00			663,599.00
Total capital assets being depreciated	16,215,485.00	0.00	16,215,485.00	0.00	0.00	16,215,485.00
Accumulated Depreciation for:						
Land Improvements	(1,213,444.00)		(1,213,444.00)			(1,213,444.00)
Buildings	(8,384,343.00)		(8,384,343.00)			(8,384,343.00)
Equipment	(397,468.00)		(397,468.00)			(397,468.00)
Total accumulated depreciation	(9,995,255.00)	0.00	(9,995,255.00)	0.00	0.00	(9,995,255.00)
Total capital assets being depreciated, net excluding lease and subscription assets	6,220,230.00	0.00	6,220,230.00	0.00	0.00	6,220,230.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	6,246,709.00	0.00	6,246,709.00	0.00	0.00	6,246,709.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Budget, July 1
2025-26 Estimated Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	4,451,916.00		4,451,916.00	430,788.00		4,882,704.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	12,690,092.00		12,690,092.00		1,025,969.00	11,664,123.00	
Total/Net OPEB Liability	63,559.00		63,559.00		10,052.00	53,507.00	
Compensated Absences Payable	115,206.00		115,206.00		30,044.00	85,162.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	17,320,773.00	0.00	17,320,773.00	430,788.00	1,066,065.00	16,685,496.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

To the County Superintendent of Schools:

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

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

☒ This school district is self-insured for workers' compensation claims through the JPA identified below:

Redwood Empire Schools Insurance Group

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

Signature (Original signature required)

_____ Signature of Clerk/Secretary of the Governing Board	06/25/2026 Date of Meeting (Format: MM/DD/YYYY)
John Moise Printed Name	Clerk Title

For additional information on this certification, please contact:

Katie Anderson Name	CBO Title
kanderson@twinhillsusd.org Email	707-823-0871 Telephone

Budget, July 1
2025-26 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	3,983,691.12	301	0.00	303	3,983,691.12	305	7,500.00	7,500.00	307	3,976,191.12	309
2000 - Classified Salaries	1,755,778.16	311	0.00	313	1,755,778.16	315	21,654.16	21,654.16	317	1,734,124.00	319
3000 - Employee Benefits	2,571,081.01	321	6,330.00	323	2,564,751.01	325	8,054.00	8,054.00	327	2,556,697.01	329
4000 - Books, Supplies Equip Replace. (6500)	307,242.86	331	9,054.81	333	298,188.05	335	70,856.65	70,856.65	337	227,331.40	339
5000 - Services . . . & 7300 - Indirect Costs	3,187,708.01	341	746.43	343	3,186,961.58	345	524,295.00	1,898,660.00	347	1,288,301.58	349
TOTAL					11,789,369.92	365			TOTAL	9,782,645.11	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	3,077,663.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	375,471.00	380
3. STRS.	3101 & 3102	898,297.00	382
4. PERS.	3201 & 3202	124,852.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	89,571.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	461,447.00	385
7. Unemployment Insurance.	3501 & 3502	1,793.00	390
8. Workers' Compensation Insurance.	3601 & 3602	54,618.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		5,083,712.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS.		5,083,712.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		51.97%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		0	

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
2. Percentage spent by this district (Part II, Line 15)		
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		
5. Deficiency Amount (Part III, Line 3 times Line 4)		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
West County Consortium Costs		

Budget, July 1
2026-27 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	7,044,554.00	301	0.00	303	7,044,554.00	305	7,500.00	7,500.00	307	7,037,054.00	309
2000 - Classified Salaries	2,652,054.00	311	0.00	313	2,652,054.00	315	19,188.00	19,188.00	317	2,632,866.00	319
3000 - Employee Benefits	4,318,461.00	321	6,330.00	323	4,312,131.00	325	8,196.00	8,196.00	327	4,303,935.00	329
4000 - Books, Supplies Equip Replace. (6500)	413,931.00	331	0.00	333	413,931.00	335	152,253.00	152,253.00	337	261,678.00	339
5000 - Services. . & 7300 - Indirect Costs	3,421,720.00	341	0.00	343	3,421,720.00	345	484,592.00	1,847,816.00	347	1,573,904.00	349
TOTAL					17,844,390.00	365	TOTAL			15,809,437.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	9,620,907.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	0.00	396
14. TOTAL SALARIES AND BENEFITS.	9,620,907.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	60.86%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	60.86%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	15,809,437.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

West County Consortium Costs

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	16,474,564.16
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	176,262.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	12,283.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	167,787.00
5. Interfund Transfers Out	All	9300	7600-7629	1,817,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,997,070.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	90,512.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				14,391,744.16
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				518.56
B. Expenditures per ADA (Line I.E divided by Line II.A)				27,753.29
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		12,773,075.09		18,389.90
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00		0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		12,773,075.09		18,389.90
B. Required effort (Line A.2 times 90%)		11,495,767.58		16,550.91
C. Current year expenditures (Line I.E and Line II.B)		14,391,744.16		27,753.29
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 810,400.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 10,030,645.92

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 8.08%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 997,632.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	85,879.40
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,083,511.40
9. Carry-Forward Adjustment (Part IV, Line F)	36,467.51
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,119,978.91
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	8,261,786.24
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,474,848.16
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	579,063.96
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	18,396.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	372,727.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	25,515.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,059.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	976,984.40
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	340,275.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	225,224.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	12,275,878.76
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.83%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	9.12%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	1,083,511.40
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	25,867.92
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.74%) times Part III, Line B19); zero if negative	36,467.51
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.74%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	36,467.51
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	36,467.51

Approved
indirect
cost
rate: 8.74%

Highest
rate used
in any
program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Budget, July 1
2025-26 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	118,586.65		106,805.50	225,392.15
2. State Lottery Revenue	8560	134,974.00		53,197.50	188,171.50
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		253,560.65	0.00	160,003.00	413,563.65
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	7,500.00		0.00	7,500.00
2. Classified Salaries	2000-2999	21,654.16		0.00	21,654.16
3. Employee Benefits	3000-3999	8,054.00		0.00	8,054.00
4. Books and Supplies	4000-4999	60,995.49		70,531.79	131,527.28
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	44,559.00			44,559.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		142,762.65	0.00	70,531.79	213,294.44
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	110,798.00	0.00	89,471.21	200,269.21
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	2025-26 Actual	2026-27 Budget	% Diff.
SELPA Name: Sonoma County (AV)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Sonoma County Office of Education (AV00)			0.0%
Alexander Valley Union Elementary (AV01)			0.0%
West Sonoma County Union High (AV02)			0.0%
Bellevue Union Elementary (AV03)			0.0%
Bennett Valley Union Elementary (AV04)			0.0%
Cinnabar Elementary (AV05)			0.0%
Cloverdale Unified (AV06)			0.0%
Cotati-Rohnert Park Unified (AV07)			0.0%
Dunham Elementary (AV08)			0.0%
Forestville Union Elementary (AV09)			0.0%
Fort Ross Elementary (AV10)			0.0%
Geyserville Unified (AV11)			0.0%
Gravenstein Union Elementary (AV12)			0.0%
Guerneville Elementary (AV13)			0.0%
Harmony Union Elementary (AV14)			0.0%
Horicon Elementary (AV17)			0.0%
Kenwood Elementary (AV18)			0.0%
Liberty Elementary (AV19)			0.0%
Mark West Union Elementary (AV20)			0.0%
Monte Rio Union Elementary (AV21)			0.0%
Montgomery Elementary (AV22)			0.0%
Oak Grove Union Elementary (AV23)			0.0%
Old Adobe Union Elementary (AV24)			0.0%
Petaluma City Elementary (AV25)			0.0%
Petaluma Joint Union High (AV26)			0.0%
Piner-Olivet Union Elementary (AV27)			0.0%
Rincon Valley Union Elementary (AV28)			0.0%
Roseland Elementary (AV29)			0.0%
Santa Rosa Elementary (AV30)			0.0%

Description	2025-26 Actual	2026-27 Budget	% Diff.
Santa Rosa High (AV31)			0.0%
Sebastopol Union Elementary (AV32)			0.0%
Sonoma Valley Unified (AV33)			0.0%
Twin Hills Union Elementary (AV34)			0.0%
West Side Union Elementary (AV35)			0.0%
Wilmar Union Elementary (AV36)			0.0%
Wright Elementary (AV38)			0.0%
Waugh Elementary (AV39)			0.0%
Two Rock Union Elementary (AV40)			0.0%
Windsor Unified (AV41)			0.0%
Healdsburg Unified (AV42)			0.0%
Kashia Elementary (AV43)			0.0%
Petaluma City Elementary/Joint Union High (AV98)			0.0%
Santa Rosa City Schools (AV99)			0.0%
Heartwood Charter (AVA04)			0.0%
Pathways Charter (AVA1)			0.0%
Sebastopol Independent Charter (AVA2)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%
Preparer Name: _____ Title: _____ Phone: _____			

Twin Hills Union Elementary
Sonoma County

Budget, July 1
2026-27
General Fund
Special Education Revenue
Allocations
Setup

49 70961 0000000
Form SEAS
H8BNY6HSNY(2026-27)

Current LEA:	49-70961-0000000 Twin Hills Union Elementary	
Selected SELPA:	AV	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
AV	Sonoma County	

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

49 70961 0000000
Form SIAA
H8BNY6HSNY(2026-27)

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				
01 GENERAL FUND								
Expenditure Detail	77,366.00	0.00	0.00	0.00				
Other Sources/Uses Detail					1,506,270.00	1,187,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					300,000.00	630,000.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(77,366.00)	0.00	0.00				
Other Sources/Uses Detail					0.00	30,000.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					87,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

49 70961 0000000
Form SIAA
H8BNY6HSNY(2026-27)

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							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	46,270.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	77,366.00	(77,366.00)	0.00	0.00	1,893,270.00	1,893,270.00	0.00	0.00

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

49 70961 0000000
Form SIAB
H8BNY6HSNY(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	72,000.00	0.00	0.00	0.00				
Other Sources/Uses Detail					633,763.00	660,719.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(72,000.00)	0.00	0.00				
Other Sources/Uses Detail					0.00	30,000.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					91,506.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	34,550.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	72,000.00	(72,000.00)	0.00	0.00	725,269.00	725,269.00		

SACS Web System - SACS V15
6/16/2026 3:42:28 PM

49-70961-0000000

Budget, July 1
Estimated Actuals 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Twin Hills Union Elementary

Sonoma County

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

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) does not equal current year beginning fund balance (Object 9791) for the following funds: **Exception**

FUND	2024-25 EFB	2025-26 BFB	DIFFERENCE
01	\$3,556,028.87	\$4,198,273.57	\$642,244.70
51	\$1,269,548.91	\$0.00	(\$1,269,548.91)

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) does not equal current year beginning balance (Object 9791), by fund, for the following resources: **Exception**

FUND	RESOURCE	2024-25 EFB	2025-26 BFB	DIFFERENCE
01	0000	\$2,959,076.52	\$3,190,915.22	\$231,838.70
01	1100	\$12,589.41	\$82,547.41	\$69,958.00
01	2600	\$92,775.79	\$132,626.79	\$39,851.00
01	6019	\$0.00	\$73,634.00	\$73,634.00
01	6300	\$60,251.11	\$80,864.11	\$20,613.00
01	6770	\$69,497.28	\$165,642.28	\$96,145.00
01	7810	\$2,434.00	\$10,084.00	\$7,650.00
01	9010	\$35,008.35	\$137,563.35	\$102,555.00
51	0000	\$1,269,548.91	\$0.00	(\$1,269,548.91)

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, and 3318. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of \$1,000 by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	0000	9500	(\$182,705.81)

Explanation: Will clear at closing.

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:				Exception
FUND	RESOURCE	OBJECT	VALUE	
01	3315	8182	(\$1,262.00)	
Explanation: A 9290 was reversed in the CY resulting in negative revenue. A 8980 was established to balance the RS.				
01	6230	8590	(\$70,694.47)	
Explanation: No PY 9590 was set up. Entry made in the current year to clear resource and return funds.				
09	6230	8590	(\$45,522.95)	
Explanation: No PY 9590 was set up. Entry made in the current year to clear resource and return funds.				

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

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

FUND	RESOURCE	VALUE
01	3315	(\$1,262.00)
Explanation: A 9290 was reversed in the CY resulting in negative revenue. A 8980 was established to balance the RS.		
01	6230	(\$70,694.47)
Explanation: No PY 9590 was set up. Entry made in the current year to clear resource and return funds.		
09	6230	(\$45,522.95)
Explanation: No PY 9590 was set up. Entry made in the current year to clear resource and return funds.		

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

VERSION-CHECK - (Warning) - All versions are current.

Passed

SACS Web System - SACS V15
6/16/2026 3:42:56 PM

49-70961-0000000

Budget, July 1
Budget 2026-27
Technical Review Checks
Phase - All
Display - All Technical Checks

Twin Hills Union Elementary

Sonoma County

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

- F** - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, and 3318. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAID-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	<u>Passed</u>
CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications.	<u>Passed</u>
CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>
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.)	<u>Passed</u>

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>
WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.	<u>Passed</u>

SACS Web System - SACS V15
6/17/2026 10:00:05 AM

49-70961-4930350

Budget, July 1
Estimated Actuals 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

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)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUND09-ACTIVITY - (Fatal) - There is no activity in Fund 09.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES-CH - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, and 3318. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

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

FUND	RESOURCE	OBJECT	VALUE
01	6230	8590	(\$11,604.30)
Explanation: Return to state, requires a negative revenue balance.			
01	6546	8590	(\$24,248.00)
Explanation: Return to state, requires a negative revenue balance.			
01	7810	5200	(\$10.00)
Explanation: Will cleanup at closing			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

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

FUND	RESOURCE	VALUE
01	6230	(\$11,604.30)
Explanation: Return to state, requires a negative revenue balance.		
01	6546	(\$24,248.00)
Explanation: Return to state, requires a negative revenue balance.		

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

Budget, July 1
Budget 2026-27
Technical Review Checks
Phase - All
Display - All Technical Checks

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)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUND09-ACTIVITY - (Fatal) - There is no activity in Fund 09.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, and 3318. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

TWIN HILLS UNION SCHOOL DISTRICT

CLASSIFIED SITE HOURLY SALARY SCHEDULE 2026-2027

RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	RANGE
S-1	16.90	16.90	16.90	16.90	16.90	16.90	S-1
S-2	17.00	17.50	18.00	18.50	19.00	20.00	S-2
A	20.01	21.07	22.13	23.21	24.33	25.56	A
B	20.01	21.07	22.13	23.21	24.33	25.56	B
C	20.01	21.07	22.13	23.21	24.33	25.56	C
D	20.01	21.07	22.13	23.21	24.33	25.56	D
E	20.01	21.07	22.13	23.21	24.33	25.56	E
F	20.33	21.39	22.51	23.64	24.70	26.04	F
G	20.81	21.93	22.90	24.01	25.30	26.52	G
H	21.19	22.30	23.32	24.49	25.93	27.05	H
I	21.93	23.04	24.27	25.45	26.62	28.02	I
J	22.23	23.53	24.65	26.04	27.32	28.65	J
K	22.78	23.90	25.18	26.41	27.69	29.19	K
L	24.76	26.04	27.32	28.71	30.09	31.37	L

Effective 07/01/2026

Stipends - Annual amount based on FTE, paid in equal amounts each month:

- * Night Differential: Annual \$1,300 Custodians 12 month position only, must work until 9pm to qualify
- * Hazardous Duty: Annual \$1,000 Full Inclusion IA only based on student need and subject to Superintendent's Discretion.

Longevity - See Resolution 2026-617A

District will grant up to three (3) years for full-time work related experience for employees new to the district, subject to verification.

Updated: 06/22/2026

School Board approved: 6/25/2026

TWIN HILLS UNION SCHOOL DISTRICT

CLASSIFIED SITE EMPLOYEES CLASSIFICATION AND CORRESPONDING SALARY RANGE

CLASSIFICATION (listed alphabetically)	RANGE
Childcare Assistant	D
Childcare Substitute	S-2 / 3
Childcare Lead	K
Computer Lab Assistant: Grades 6-8	F
Computer Lab Coordinator: Grades K-5	J
Custodian: Beginning (0 to 12 months)	H
Custodian: Experienced (after 12 months)	J
Custodian: Night Differential (9:00pm)	Monthly Stipend
Custodian Substitute	S-2 / 5
ELL Program Coordinator	J
Food Service/Cafeteria Assistant	F
Food Service/Cafeteria Program Coordinator	J
High School Student Supporting Current Staff	S-1
High School/College Student Tutor	S-1 / 4
Instructional Assistant:	
FI Hazardous Duty Stipend	Monthly Stipend
PIP/Student Support	E
Classroom	A
Special Education	G
Student Supervision, Yard or Campus Supervisor	A
Instructional Assistant Substitute	S-2 / 3
Library/Media Assistant	F
School Manager: Beginning (0 to 12 months)	K
School Manager: Experienced (after 12 months)	L
School Office Assistant	E
School Office Asst or School Mgr Substitute	S-2 / 5

Longevity Increment: Employees entering their 8th, 10th, 15th and 20th year of service in a classified position from this list by October 1st shall have the following applicable percent added to their placement on the salary schedule:

Year 8 = 2.5%; Year 10 = 5%; Year 15 = 10%; Year 20 = 15%

See Resoultion # 2026-617A

District will grant up to three (3) years for full-time work related experience for employees new to the district, subject to verification.

School Board approved: 06/25/2026

TWIN HILLS UNION SCHOOL DISTRICT

Charter Classified Specialty Instructor Positions Hourly Pay Schedule 2026-2027

	Step 1	Step 2	Step 3	Step 4	Step 5
Range 1	\$ 46.04	\$ 48.40	\$ 50.75	\$ 53.41	\$ 55.92
Range 2	\$ 50.89	\$ 55.27	\$ 58.20	\$ 61.20	\$ 65.62

Effective 07/01/2026

Starting pay will be based on previous experience in the specialty area including Waldorf methods schools, up to Step 3 placement maximum.

Substitutes for classified Specialty Instructors will be paid at Step 1.
Range 2 for Classified Nurse

Updated : 6/22/2026
School Board Approved: 6/25/2026

TWIN HILLS UNION SCHOOL DISTRICT

DISTRICT STAFF

CLASSIFIED HOURLY SALARY SCHEDULE 2026-2027

RANGE	1	2	3	4	5	6	7	8	RANGE
P-1	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	P-1
D-C	23.64	24.76	26.04	27.37	28.65	30.20	31.70	33.24	D-C
D-D	28.28	29.61	31.16	32.65	34.31	36.17	37.94	39.91	D-D
D-E	29.77	31.27	32.91	34.47	36.23	38.04	40.02	41.94	D-E
D-F	30.78	32.11	33.66	35.15	36.81	38.67	40.44	42.41	D-F

Effective 07/1/2026

Longevity: Year 10 = 3%; Year 15 = 4%; Year 20 = 5%
Year-round positions, vacation accrued

See Resolution 2026-617A

RANGE:	POSITION
P-1	Minimum Wage: effective 1/1/26
D-C	District Office Assistant
D-C	Technology Technician
D-C	Maintenance/Custodial
D-D	Site Coordinator Grounds & Maintenance
D-D	District Technology Coordinator
D-E*	District Office Clerk - Fiscal & Superintendent Support
D-E*	District Student Information Services Assistant
D-E*	District Payroll/Personnel Technician
D-F	District Technology Coordinator+AERIES Support

Note: * positions are confidential
Hourly Payrates

12 Month Employees

Vacation days:

1-4 years = 10 days
5-9 years = 15 days
10-14 years = 18 days
15-+ years = 21 days

Effective: 7/1/2026 - 6/30/2027

Updated: 6/22/2026

School Board approved: 6/25/2026

TWIN HILLS UNION SCHOOL DISTRICT
Classified Management
Salary Schedule
2026-27

Range/Step	1	2	3	4	5	6	7	8
1 \$	192,872 \$	197,805 \$	202,874 \$	207,016 \$	211,152 \$	215,388 \$	219,701 \$	224,095
2 \$	88,348 \$	92,774 \$	97,222 \$	102,429 \$	107,419 \$	112,540 \$	114,791 \$	117,087
3 \$	69,467 \$	71,554 \$	73,693 \$	75,907 \$	78,186 \$	79,749 \$	81,344 \$	82,971

Range:

- 1 Chief Business Official (245 Work Year)
- 2 Director of Maintenance (260 Work Year)
- 3 Director of Child Care/District ELOP Coordinator (260 Work Year)

These are annual salary rates based on the days worked in a school year as shown above

Longevity:

3% at 10th year of district service
4% at 15th year of district service
5% at 20th year of district service
See Resolution # 2026-617A

Work Year: 12 months

Vacation: (based on BP4262, vacation not applicable to Range 1)

Years 1-4
Years 5-9
Years 10-14
Years 15+

Health/Other Benefits:

Classified employees working seven hours or more per day may
select benefit plans from those offered to certificated employees.

Updated: 6/24/2026

School Board Approved: 6/25/2026

TWIN HILLS UNION SCHOOL DISTRICT

CERTIFICATED SALARY SCHEDULE

2026-27

STEP	I A.B. & CREDENTIAL	II A.B. & 15 UNITS	III A.B. & 30 UNITS	IV A.B. & 45 UNITS	V M.A. OR 60 UNITS	STEP
1	64,848	65,749	66,651	67,547	68,445	1
2	65,749	66,651	67,547	68,445	70,142	2
3	66,651	67,547	68,445	70,142	72,813	3
4	67,547	68,445	70,142	72,813	75,487	4
5	68,445	70,142	72,813	75,487	78,162	5
6	70,142	72,813	75,487	78,162	80,836	6
7	72,813	75,487	78,162	80,836	83,511	7
8	75,487	78,162	80,836	83,511	86,188	8
9		80,836	83,511	86,188	88,861	9
10			86,188	88,861	91,533	10
11				91,533	94,203	11
12				94,203	96,879	12
13				96,879	99,559	13
14					102,228	14
15					104,902	15
16					107,602	16
17					110,296	17
18					112,997	18
19					115,695	19
20					119,291	20

Effective 7/1/2026

Teacher contract days for 1.0 FTE = 185 days

District Superintendent has discretion on setting step. Column based on units.

Salary to be paid in eleven (11) equal payments, August through June annually.

Updated: 6/22/2026

School Board approved: 6/25/26

TWIN HILLS UNION SCHOOL DISTRICT
Certificated Management
2026-27 School Year

Range/Step	1	2	3	4	5	6	7	8	9	10
1	\$136,033	\$139,432	\$142,921	\$146,485	\$150,145	\$153,149	\$156,212	\$159,332	\$162,529	\$165,783
2	\$98,600	\$101,561	\$104,614	\$107,754	\$110,990	\$114,319	\$117,636	\$121,272	\$123,697	\$126,171
3	\$142,921	\$146,485	\$150,145	\$153,149	\$156,212	\$159,332	\$162,529	\$165,783	\$169,099	\$172,481
4	\$147,921	\$151,485	\$155,145	\$158,149	\$161,212	\$164,332	\$167,529	\$170,783	\$174,099	\$177,481

Effective 7/1/2026

Range:

- 1 Principal/Director (205 Work Year)
- 2 Vice Principal (195 Work Year)
- 3 School Psychologist/Director of Special Education with California Pupil Personal Service's Credential (210 Work Year)
- 4 School Psychologist/Director of Special Education with California Pupil Personal Service's Credential and Administrative Credential (210 Work Year)

Annual Stipend: Masters Degree \$1,000
 Doctorate Degree \$1,000

Health/Other Benefits:

Administrators may select a medical, dental and vision insurance benefit plan from any of the plans offered other certificated employees with a total dollar allowance equal to the total of the certificated employee health plans as agreed in the collective bargaining contract.

Time Off: Shall be planned for the summer months and holiday periods. Time Off requests during the school year shall be submitted to the Superintendent for review and action.

Updated : 6/22/2026
 Board Approved: 6/25/2026

TWIN HILLS UNION SCHOOL DISTRICT

Superintendent Salary Schedule

2026-2027 School Year

Step	Salary
1	\$234,760
2	\$241,803

Effective 7/1/2026

Health/Other Benefits: 1.0 FTE Administrators may select a medical, dental and vision insurance benefit plan from any of the plans offered other certificated employees with a total dollar allowance equal to the total of the certificated employee health plans as agreed in the collective bargaining contract.

In an effort to maintain equity with other certificated and administrative personnel, the Superintendent shall receive a salary increase each year of this agreement based on the percentage increase given on the certificated teachers' unit salary and principal salary schedule for a step raise. The Superintendent will also receive the same salary percentage increase that is negotiated with the certificated bargaining unit unless not qualified as stated in their contract.

Annual Stipend: Masters Degree \$1,000
Doctorate Degree \$1,000

Work Year: Work year is 220 days for 1.0 FTE per contract year.

Sick Leave: Shall accrue at one day per month based on FTE.
(12 days per contract year).

Position is consider Executive Certificated Management

Updated: 06/22/2026
Board Approved: 6/25/2026

TO: Board of Trustees

FROM: Dana Pedersen, Superintendent

DATE: June 25, 2026

RE Item C5 : Adoption of Board Policy 4119.24, 4219.24, 4319.24 – Preventing Adult Sexual Misconduct and Child Sexual Abuse

Background

Recent legislation has increased requirements for school districts to strengthen policies, procedures, and training related to the prevention of child abuse, sexual misconduct, and inappropriate adult-student interactions. In response, the District has reviewed a model policy developed to support compliance with these new requirements and to reinforce safe practices across all district schools and programs.

The proposed policy establishes clear expectations regarding professional boundaries between adults and students, outlines appropriate supervision practices, identifies prohibited conduct, and reinforces employee responsibilities for reporting suspected abuse or misconduct. The policy also provides guidance regarding one-on-one interactions, electronic communications, transportation, field trips, overnight activities, and other situations that may present elevated risk to students.

Rationale

The policy is intended to:

- Strengthen student safety and protection measures;
- Promote awareness of professional boundaries and appropriate adult-student interactions;
- Provide clear expectations for employees, volunteers, and other adults working with students;
- Support consistent supervision practices across district programs and activities; and
- Align District practices with recent state requirements regarding child abuse prevention and comprehensive school safety planning.

State requirements associated with these changes become effective July 1, 2026. Adoption at this meeting will allow the District to move forward with implementation, staff training, and incorporation of required practices into site safety planning processes.

Recommendation

Administration recommends adoption of RESIG's recommended Board Policy 4119.24, 4219.24, and 4319.24: Preventing Adult Sexual Misconduct and Child Sexual Abuse.

**Board Policy Manual
Twin Hills Union School District**

Policy 4119.24, 4219.24, 4319.24: Preventing Adult Sexual Misconduct & Child Sexual Abuse

Purpose/Standard

The purpose of this policy is to provide all staff, students, volunteers and community members with information to increase their awareness of their role in protecting students from inappropriate conduct and failure to maintain appropriate boundaries by adults. All adults are expected to maintain professional, moral, and ethical relationships with students that are conducive to an effective, safe learning environment.

The provisions of this policy apply to all district staff, volunteers and community members (“adults”) relative to their conduct with students in District schools and programs. This policy addresses a range of behaviors that include not only obviously unlawful or improper interactions with students, but also boundary-blurring and grooming behaviors that undermine the professional adult/student relationship and can lead to misconduct or the appearance of impropriety. Adults are required to maintain an atmosphere conducive to learning, through consistently and appropriately applied discipline and establishing and maintaining professional boundaries.

The interactions and relationships between adults and students should be based upon mutual respect and trust, and an understanding of the appropriate boundaries between adults and students in and outside of the educational setting. Relationships between adults and students should also be consistent with the educational mission of the schools.

Definitions

Sexual abuse refers to coerced or forced sexual contact or activity that may be ongoing or occurs over time, often within a trusting relationship. Perpetrators may trick or force victims into gradually engaging in sexual activity. Perpetrators of ongoing sexual abuse often control the child/youth through secrecy, shame, or threats. Sexual contact between students and adults or where there is a power differential (age, size, developmental maturity, etc.) is considered abuse, regardless of whether it includes touching or not.

Sexual assault usually refers to forced or unwanted sexual contact or activity that occurs as a single incident, as opposed to ongoing sexual abuse that may continue over time. It may also involve verbal or visual behaviors, or any type of pressure designed to coerce or force someone to join in the unwanted sexual contact or activity. The assault may involve a similar range of behaviors that are attempted or perpetrated against a victim’s will or when a victim cannot consent because of age, disability, or the influence of alcohol or drugs. Sexual assault may involve actual or threatened physical force, use of weapons, coercion, intimidation or pressure. The perpetrator usually takes advantage of the victim’s vulnerability.

Legitimate educational purpose (school sponsored) includes matters or communications related to teaching, counseling, athletics, extracurricular activities, treatment of a student’s physical injury or other medical needs, school administration, or other purposes within the scope of the adult’s employment/volunteer duties.

Boundary Violation is an act or omission by an adult that does not have a legitimate educational

purpose and has the potential to abuse the adult/student relationship. A boundary violation that constitutes serious misconduct is an act, omission, or pattern of such behavior by an adult that does not have a legitimate educational purpose; and results in abuse of the staff/student professional relationship.

School Adult refers to a person employed by, working in conjunction with or associated with school activities usually in supervisory capacity (teacher, coach, activity leader) but can also be a support person (aide, volunteer, chaperone) for school-related activities on- or off- campus. This applies to School Adults to the extent they are acting in the course and scope of their employment, volunteer, or other relationship to the District. For example, this would not preclude a District employee who has children attending school in the District from having their child's friends who are also District students over to their house for a playdate or sleepover. Contact your supervisor if you have any questions regarding this situation.

School Administrator refers to the Principal or certificated staff member-in-charge in the absence of the Principal.

School Adult Relationships with Students

Adults are expected to be aware of the appearance of impropriety in their own conduct and the conduct of other adults when interacting with students. In order to protect both students and School Adults from unwarranted physical contact or allegations of sexual misconduct, the following guidelines are established and are to be followed by all School Adults when working with students, on- or off-campus.

1. Physical Interactions - the following are examples, but not an exhaustive list of appropriate and inappropriate behaviors:

<i>Appropriate Physical Interactions</i>	<i>Inappropriate Physical Interactions</i>
<ul style="list-style-type: none"> • Side hugs; shoulder-to-shoulder hugs • Pats on the shoulder or back • Handshakes • High-fives and hand slapping • Verbal praise • Pats on the head when culturally appropriate • Touching hands, shoulders, and arms • Arms around shoulders • Holding hands (with young students in escorting situations) 	<ul style="list-style-type: none"> • School Adult-initiated hugs* • Kisses • Showing affection in isolated areas away from others • School Adult sleeping in a bed with a student • Allowing students to sit on School Adult's knees/lap* • Wrestling • Piggyback rides • Tickling** • Massage given by or to a student** • Any form of affection that is unwanted by the student or the School Adult

<i>Appropriate Physical Interactions</i>	<i>Inappropriate Physical Interactions</i>
	<ul style="list-style-type: none"> • Touching bottom, chest, or genital areas***
<p>* Hugs by a School Adult may be appropriate with young students (Pre-K – Kindergarten). When in doubt about whether a particular physical interaction is appropriate, consult with your supervisor.</p> <p>** This does not apply to those students who need tickling, light massage or shoulder compressions for sensory issues, and as included in their district approved behavior plans or IEPs. When in doubt about whether a particular physical interaction is appropriate, consult with your supervisor.</p> <p>*** This does not apply to School Adults who are providing assistance to students with self-care or toileting, as needed. Two adults should be present in an event where assistance with self-care is needed. When in doubt about whether a particular physical interaction is appropriate, consult with your supervisor.</p>	

2. Verbal Interactions

School Adults are expected to refrain from speaking to students in a way that is harsh, coercive, threatening, intimidating, shaming, derogatory, demeaning, or humiliating. School Adults must not initiate sexually oriented conversations with students or discuss their own sexual activities with or near students. School Adults should stop any conversations that involve students that are involved in inappropriate conversations with other students or other adults in general. The following lists are examples, but not an exhaustive list of appropriate and inappropriate behaviors:

<i>Appropriate Verbal Interactions</i>	<i>Inappropriate Verbal Interactions</i>
<ul style="list-style-type: none"> • Positive reinforcement • Appropriate jokes • Encouragement • Praise 	<ul style="list-style-type: none"> • Name-calling • Discussing sexual encounters • Involving students in the personal problems or issues of School Adults • Secrets • Cursing • Off-color or sexual jokes, sexual innuendo • Shaming • Belittling • Derogatory remarks • Harsh language that may frighten, threaten or humiliate students

<i>Appropriate Verbal Interactions</i>	<i>Inappropriate Verbal Interactions</i>
	<ul style="list-style-type: none"> • Derogatory remarks about the student or his/her family • Terms of endearment

3. One-on-One Interactions

Many cases of abuse or allegations of abuse occur when an adult is alone with a student. The District seeks to reduce these situations and recommends that School Adults avoid private one-on-one interactions unless approved in advance by the school administration.

In situations where one-on-one interactions are approved or unavoidable, School Adults should observe the following additional guidelines to manage the risk of abuse or false allegations of abuse:

<i>Additional Guidelines for One-on-One Interactions</i>
<ul style="list-style-type: none"> • In most situations, one-on-one meetings with students should occur in a public place where you are in full view of others. Never meet with any student behind a locked door. • If meeting in a classroom or office, leave the door open and in line sight of the open door or move to an area that can be easily observed by others passing by. • The District recognizes that various functions performed by certain employees, (e.g., counselors, psychologists, therapists, persons assisting students with hygiene care, etc.) necessitate private meetings with students. Such School Adults should exercise professional judgment to determine when it is appropriate to meet with a student in a private setting, consistent with the norms and expectations of that profession. • Avoid physical interactions that can be misinterpreted. • Inform others (i.e., administrators, other School Adults) that you are alone with a student and ask them to randomly check in. When appropriate, consider having a second School Adult present, nearby or within hearing distance. • Document and immediately report unusual incidents, including disclosures of abuse or maltreatment, injuries, or interactions that might be misinterpreted. • Immediately inform the top administrator at your site if you observe any School Adult violating these rules.

4. Off-Campus Contact

Many cases of abuse or allegations of abuse occur off campus, after school, and during school vacation periods. Contact outside of regularly scheduled school activities and hours may put School Adults, students, and the District at increased risk. In particular, inviting or allowing students to be present in School Adults' homes creates an unacceptably high risk of liability.

<i>Appropriate Outside Contact</i>	<i>Inappropriate Outside Contact</i>
<ul style="list-style-type: none"> • Taking groups of students on an outing, with normal field trip permissions and supervisory protocols in effect. • Attending sporting activities with a group of students, again with appropriate field trip permissions. 	<ul style="list-style-type: none"> • Taking any student on an outing without district approved written permission from the parent/guardian. No one-on-one outings should be permitted. • Visiting students in the student's home, without a parent/guardian present. • Entertaining a student or students in the home of a School Adult with or without a parent or other adult present. • A lone student spending the night with a School Adult.

When outside contact is unavoidable, ensure that the following steps are followed:

- a. Supervisors should identify for School Adults what types of outside contact are appropriate and inappropriate.
 - b. Ensure that School Adults have parent/guardian permission to engage in outside contact with the student and that school administrators are aware of the outside contact.
5. Electronic Communications

Electronic communications provide a venue for private communication between School Adults and students. For everyone's protection, the District stresses transparency in and judicious use of all electronic communications and recommends adherence to the following guidelines:

<i>Appropriate Electronic Communications</i>	<i>Inappropriate Electronic Communications</i>
<ul style="list-style-type: none"> • Sending and replying to text messages from students ONLY when copying a supervisor and/or the student's parent. • Communicating through "group pages" on Facebook or other designated public forums. In no circumstances should a School Adult post any items on these public pages that would be seen as derogatory or harassing. School Adults who post on such sites should immediately contact their supervisor to report any inappropriate postings by students or School Adults. • "Private" profiles for School Adults which students cannot access. However, School Adults should be 	<ul style="list-style-type: none"> • Harsh, coercive, threatening, intimidating, shaming, derogatory, demeaning or humiliating comments. • Sexually oriented conversations (explicit and implicit). • Private messages between School Adults and students from private accounts and/or unrelated to school assignments/activities. • Posting inappropriate comments or pictures. • Posting pictures of students without written parental consent.

<i>Appropriate Electronic Communications</i>	<i>Inappropriate Electronic Communications</i>
<p>aware that social media sites have been criticized for changing privacy settings to make it increasingly difficult to keep items private.</p> <ul style="list-style-type: none"> Communications for school related work regarding assignments, activities etc. from a school account or from a school adopted platform. 	

6. Gift Giving

School Adults should refrain from giving gifts to individual students. Gift giving will only be allowed under the following circumstances:

- A whole class/group receive similar gifts at the same time (pencils, etc...)
- Administration must be made aware of and approve a gift to an individual or smaller group of students, and
- Parents must be notified.

Supervision of School Programs

The District recognizes that appropriate monitoring and supervision are critical functions of abuse prevention and provide protection to students, School Adults, and the District. When interactions are monitored, allegations of abuse or wrongful acts are more easily prevented and accurately investigated and resolved. The District seeks to employ the following practices to ensure that all School Adults understand their role in this process.

1. General Supervision

- Administrative and Supervisory Visits to School Programs – Supervisors and school administrators will regularly visit all school programs occurring throughout the day to ensure that activities are well-managed and that school policies are observed.
- Mixed Age Groups – (In most incidents involving one student abusing another student, the students are from different age groups.) Close line-of-sight supervision will be used when monitoring programs that mix age groups. Examples of particular times and campus locations where mixing age groups typically occurs include:
 - Locker rooms
 - Lunch times
 - Recess
 - Before and after school

2. Facility Monitoring

Guidelines for Facility Monitoring

- Unused rooms, storage areas, and closets should be kept locked at all times.
- Unused buildings and areas should be designated, posted, and enforced as off-limits to students.
- Students should remain in facility areas that are easily viewed by School Adults.
- Classrooms, meeting rooms, and any rooms where students have access should have windows that permit observation. Door windows should remain free of paper and items that may block visibility to the outside (i.e., artwork on windows should not prevent informal monitoring by passersby).
- Stage curtains should remain open.
- Access to keys should be controlled for all facility areas.

3. Monitoring Higher Risk Activities

a. Bathroom Activities

Many instances of abuse/assault in schools occur in bathrooms. School Adults should be aware of their school's unique bathroom policies.

i. General Procedures

- 1) If privacy can be preserved, the bathroom doors should remain open.
- 2) Instruct students which bathrooms to use.
- 3) School Adults and adult visitors should use adult-only designated bathrooms especially on days/times when student activities are taking place.

ii. Pre-School and Elementary School Procedures – the “buddy system”

- 1) Encourage pre-kindergarten and elementary-aged students to use the bathroom as a group during transition periods. However, sometimes students will need to use the bathroom during class time.
 - In classrooms with connected single-stall bathrooms, send one student at a time to the bathroom and keep track of when the student entered the bathroom and ensure their timely exit.
 - In those classrooms without connected single-stall bathrooms, assign the student a buddy based on the age and behaviors of the students. Instruct the buddy to stand outside the bathroom and wait for their classmate. If their classmate does not come out of the bathroom in a timely manner, instruct the buddy to report back to the teacher immediately.

iii. Middle and High School Procedures

- 1) School Adults should monitor bathrooms during transition periods to ensure that students are not lingering in the bathroom.
- 2) When middle school or high school students need to use the bathroom during class time, require that they ask permission and carry a hall pass. Keep track of when the student left and ensure their timely return.

b. Locker Room Activities

When schools employ showering practices, School Adults and students must shower at different times. Create schedules that will permit supervision of the students while School Adults shower. Ensure that only one student is in each shower. Consider installing shower curtains that do not go all the way to the floor, so that School Adults can easily see how many students are in each shower stall.

While students change clothes and/or shower, School Adults should supervise in a way that balances student privacy with the need for appropriate supervision.

c. Transition and Free Times (including before and after school)

To decrease the risk of incidents during transition and free times, implement the following supervision guidelines:

- i. Designate certain areas at school as off-limits during these times by setting specific and narrow geographic boundaries in the program areas.
- ii. Depending on the age of students, consider assigning School Adults to specific areas to supervise during transition and free times. This “zone monitoring” ensures that all accessible areas are monitored. Assign more School Adults to high-risk areas and activities (i.e., playgrounds, isolated areas, etc.).
 - a. For example, in schools with playground areas, assign School Adults to certain “zones” and around the perimeter of the area. If the playground includes play structures that limit line-of-sight supervision (such as tunnels, slides, or jungle gyms), assign School Adults to these areas as well. School Adults should not be standing or sitting in groups while students play on the playground.
- iii. Consider creating specific bathroom procedures during transition times and free times, including designating which bathrooms will be available to students. School Adults should be posted at (or responsible for spot-checking) each available bathroom to actively monitor the students.
- iv. Encourage supervisors to conduct periodic sweeps of the entire activity area. If students are lingering outside of the planned activity area, the supervisor should encourage these students to return to the designated areas.
- v. Encourage the presence of a school site supervisor during transition and free times (including before and after school).

d. Evening Events and Activities

Night and evening activities are often high risk because students of mixed ages interact in a less structured environment, often with members of the general public. The following guidelines can help to decrease those risks:

- i. Apply the same procedures used to monitor transition and free times, as listed above.
- ii. Ensure that School Adults are assigned to supervise specific areas during both night activities and the transition times before and after the events.
 - a. For example, while students are waiting in a large group before the night activities, School Adults should be spread out in a “zone monitoring” formation – i.e., one School Adult in each corner of the area, one or more School Adults posted near the exits, etc. This “zone monitoring” ensures that all accessible areas, adults, and students are monitored.
- iii. Consider whether the presence of an administrator or supervisor during night activities is needed.

e. Transporting Students

Transporting students may increase the risk of abuse or false allegations of abuse because School Adults may be alone with a student or may make unauthorized stops with a student, e.g., to the School Adult’s home.

When transporting students, School Adults should adhere to the following:

- i. Administrators are notified.
- ii. When possible, the “rule of three” is used when transporting students in vehicles. At least two adults should be present when transporting a single student. At least two students should be present if transported by a single adult.
- iii. Students are not transported without written permission from a parent.
- iv. Students are transported directly to their destination. No unauthorized stops are made.
- v. It is recommended that School Adults document beginning and ending time and the names of students and School Adults who are involved in transportation, purpose of the transportation, and destination.
- vi. School Adults should avoid unnecessary physical contact with students while in vehicles. Students should sit in the rear seats.
- vii. School Adults should avoid engaging in sensitive conversations with students while transporting them.
- viii. When possible, avoid using personal vehicles to transport students.

When transporting students by bus or van:

- i. Determine the number of School Adults necessary to adequately supervise the students (e.g., one School Adult to ten students).
- ii. The driver should not be assigned as a supervisor for the students.

- iii. School Adults should be randomly seated throughout the bus for easier supervision of students, with at least one School Adult in the front of the bus and one in the far rear. School Adults should sit in the aisle or in an outside seat so they can supervise students on the bus.
- iv. On overnight bus or van trips, male School Adults should not sit with female students and female School Adults should not sit with male students. School Adults should not share blankets with students or sleep in the same seat with a student; sharing blankets between students is prohibited.
- v. Take a head count or roll call before loading and after unloading vehicles.

When public transportation is used:

- i. Determine the number of School Adults necessary to adequately supervise students (e.g., one School Adult to ten students).
- ii. Students should remain in one area of the bus, if possible.
- iii. School Adults that are assigned to a group should remain with that group on the bus.
- iv. Take a head count or call roll immediately after entering and leaving the bus.

f. Day Trips, Field Trips, or Outings

Field trips present unique risks for the safety of students. Large groups are difficult to monitor, and students may be more likely to act out sexually in a less structured environment. An ill-intentioned adult may try to arrange to meet with a student. It is important to be aware of these risks and take measures to minimize them.

All field trips or outings must be in compliance with the District's abuse prevention policies. Additionally, all such activities must meet the following guidelines:

- i. Obtain written prior approval by a supervisor.
- ii. Obtain written parental permission.
- iii. Set a ratio for School Adults-to-students. Require at least two unrelated School Adults.
- iv. Encourage that students are monitored at all times.
- v. When using public bathrooms, School Adults should escort all students to the bathroom as a group.
- vi. While supervising or assisting private activities, such as dressing or showering students, School Adults are never alone with a single student.
- vii. Specific recommendations for parks, amusement parks, arcades, etc.:
 - 1) If the trip is to a location where students will be interacting in a large space and it is not possible to assign specific School Adults to specific groups of students, then:
 - Set boundaries at the location. Assign students to groups and ask that they monitor each other's presence. Younger students will need an adult chaperone to guide their group. Tell the students where they may and may not go. Then post School Adults/chaperones around the boundaries and at the entrance and exit points.

- Assign remaining School Adults to monitor specific areas. Post at least one School Adult near the bathrooms if possible. School Adults should also be assigned to actively supervise the students.
- School Adults should escort students to the bathroom as a group when possible. School Adults should check the bathroom prior to the students going in, to ensure other adults are not inside. If possible, the School Adult should wait until other adults are no longer in the bathroom, and then send in small groups of students. The School Adult should then stand at the doorway and verbally check in with the students to ensure that they are not lingering, and to inform other adults that the students are being supervised.
- When not supervised by chaperones, students should check in at meeting points at least once every hour.

g. Overnight Trips and Events

Overnight stays present unique risks to students and School Adults. They often involve changing clothes, groups of both genders and different ages in a more intimate atmosphere than usual, more unstructured activities, and increased supervision demands for School Adults.

i. *Supervision Guidelines*

- 1) Goals for School Adult ratio on domestic trips are 1:10 and on international trips are 1:6. Actual ratios may need to vary either upward or downward based upon individual trip factors and student ages. Target ratios will be used unless an alternate is approved by the principal.
- 2) Students should be supervised at all times. They should be accompanied by a School Adult at all times that they are not in their rooms. However, the lead chaperone may designate limited times and areas in which students, on a buddy system basis of two or more students together, may walk around unaccompanied by a chaperone. In all such instances, the lead chaperone must ensure the following:
 - Physical boundaries are clearly defined;
 - Students check in at meeting points at a minimum of three hour intervals with no one dismissed until all have checked in safely;
 - Students should stay within areas accessible to the general public;
 - Students who are non-compliant lose privileges; and
 - When appropriate, students should have the lead chaperone's cell phone number and the lead chaperone has the students' cell phone numbers.

ii. *Sleeping Arrangements*

- 1) Overnight stays at private homes are prohibited.
- 2) For overnight stays in cabins or group rooms, adhere to the following procedures:
 - Supervising School Adults should be placed in bunks to maximize supervision around the cabin and in a way that decreases the chances of students sneaking out (such as by the door). No one

adult should be in a cabin alone.

- Prohibit School Adults from changing in front of students.
- Prohibit School Adults from showering with students.

iii. *School Adult Guidelines*

- 1) School Adults are on duty at all times. There is no time off on a school trip. School Adults are required to be active supervisors of the students and not passive observers. School Adults are not to be under the influence of alcohol or other drugs while on the trip.
- 2) All School Adults are to be on duty in the halls or cabins at night until after lights out and all rooms are quiet.
- 3) School Adults are to regularly check rooms until after lights out. All doors are to remain locked but without security latches over the door so that School Adults can enter with the room key unannounced at any time and students can exit to the hall and find security guard/School Adults at any time. All keys are to be retained by the School Adults.

Reporting Problems

It is imperative that every School Adult participate actively in the protection of students. In the event that School Adults observe suspicious or inappropriate behaviors on the part of other School Adults, it is their personal responsibility to immediately report their observations.

1. Suspected Abuse by an Adult

a. Employee Response to Abuse

As required by mandated reporting laws, school employees must report any suspected abuse or neglect of a student—whether on or off school property or whether perpetrated by employees or others—to Child Protective Services and/or law enforcement.

Additional Guidelines for Employee Response to Incidents or Allegations of Abuse

- If you witness abuse, interrupt the behavior immediately.
- If abuse is disclosed to you, assure the individual disclosing that he or she did the right thing by telling you.
- Document the incident, disclosure, or circumstances causing your suspicion of abuse.
- It is not your job to investigate the incident but it IS your job to report the incident to your supervisor and CPS or law enforcement in a timely manner.

b. Supervisor and Administrator Response to Abuse

In addition to the above response procedures, supervisors and administrators should ensure the following:

Additional Guidelines for Supervisor and Administrator Response to Incidents or Allegations of Abuse :

- Determine the immediate needs of the victim.
- Ensure that the incident has been reported to the proper authorities (CPS and/or law enforcement).
- Remove the accused from access to students.
- Review the file of the accused.
- Gather and document information surrounding the incident.
- Communicate with the authorities as to who will perform the internal investigation. When administrators contact the authorities, the authorities may advise the administrator to perform an internal investigation, or authorities may perform their own investigation. The school will decide how the internal investigation should be completed. If authorities request that the school takes no action, document the request and proceed in accordance with it. If authorities do not request that the school take no action, proceed with an internal investigation or call County Counsel to assist with the investigation.
- If abuse and/or violations of school policies are confirmed, follow the District's disciplinary procedures.
- Notify parents if appropriate.

2. Student-to-Student Sexual Abuse and Sexualized Behaviors

Most serious incidents of student-to-student abuse are preceded by more subtle incidents such as name-calling, taunting, or roughhousing. Interrupting these interactions early and establishing and communicating standards of conduct can keep the school environment safe. The District recognizes that the following interactions are high risk and should be prohibited:

High Risk Student-to-Student Interactions

- Hazing
- Bullying
- Derogatory name-calling
- Games of Truth or Dare
- Singling out one student for different treatment
- Ridicule or humiliation

a. School Adult Response

In the event that a School Adult sees a student exhibit sexualized behaviors or suspects unlawful student-to-student sexual activity, the School Adult should do the following:

Guidelines for School Adult Response to Student-to-Student Sexual Activity

- Interrupt the behavior and separate the students. Do not investigate.
- Report the behavior to a supervisor or administrator.
- Document your report with factual information only. Opinions should not be included on the incident report.

Again, according to California Mandated Reporting Requirements, some instances of student-to-student sexualized activity must be reported to the authorities.

b. Supervisor or Administrator Response

In the event that a supervisor or administrator receives a report of a student's sexualized behavior or unlawful student-to-student sexual activity, the supervisor should do the following:

Guidelines for Supervisor or Administrator Response to Unlawful Student-to-Student Sexual Activity

- Determine the appropriate administrator to conduct an internal review of the incident.
- Notify the parents of all students involved.
- Notify the authorities if required by mandated reporting laws.
- Document the incident and the school's response.
- Develop a written corrective action or follow-up plan in response to the incident.

c. Organizational Response

After the internal review of the sexualized behavior or unlawful student-to-student sexual activity, the District will determine what can be done to prevent a reoccurrence, such as:

Guidelines for Organizational Response

- Review the need for additional supervision.
- Review the need for revised policies or procedures.
- Review the need for additional training.
- Alert others in the organization.

The occurrence of possible violation of the stated interactions and boundaries disrupts the education of students, sidetracks the instructional focus of the district, and harms district reputation. It is of significant importance all district School Adults learn this policy thoroughly and conduct themselves in ways to avoid even the appearance of misconduct and inappropriate interaction. A School Adult who violates this policy will be subject to appropriate disciplinary action. Therefore, a district School Adult who is in violation becomes at risk for loss of job as well as for criminal and/or civil legal actions.

This policy will be presented to and signed by all district School Adults as part of their initial employment and, on an annual basis, as part of on-going training.

Board Adopted: 06/25/2026

THUSD & Tree House Hollow Preschool

Length of Lease Addendum

This is an addendum to the Lease Agreement signed on May 12, 2016, by Twin Hills Union School District ("District") and Tree House Hollow Preschool ("Preschool"). This document modifies the Lease Agreement as described below.

The length of the Lease Agreement was previously extended for three additional years, 2018-19, 2019-20 and 2020-21. An addendum for fiscal years 2021-22 - 2025-26 extended the Lease Agreement for those years. This addendum further extends the Lease Agreement by one year, the 2026-27 fiscal year, beginning July 1, 2026, and ending on June 30, 2027. All other terms and conditions are as stated in the original Lease Agreement, including the monthly rental rate annual increase, facility service costs, and proof of insurance requirements. Monthly rent for the 2026-27 fiscal year is \$1,085 (prior year \$1,064 or 2%).

The administration of THUSD and THH will work collaboratively to encourage preschool students to attend one of the THUSD schools in the following year, the goal being 20%. Enrollment information will be provided by THH on or before May 10.

At the conclusion of this fiscal year a new Lease Agreement or an additional addendum will be prepared. The District or Preschool may terminate the Lease Agreement upon the conclusion of the rental period, after giving 60 days written notice as required by the Lease Agreement.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on the day and year first above written.

Date: June 22, 2026

Date: _____, 20__

Twin Hills Union School District

Tree House Hollow Preschool

BY:

BY:



Dana Pedersen,
Superintendent

Megan Wilson
Executive Director

Board of Trustees:

Board of Directors:

Date: _____, 20__

Date: _____, 20__

Twin Hills Union School District

Tree House Hollow Preschool

BY:

BY:

Jeff Harding, President
Board of Trustees
Twin Hills Union School District

_____, President
Board of Directors
Tree House Hollow Preschool