

**Twin Hills Union School District
Board of Trustees Regular Meeting
September 10, 2026
Agenda**

Location: **Twin Hills Middle School - Library**

(1685 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

4:30 pm

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

B-C. *(Appear later in agenda)*

D. RECOGNITION & REPORTS

1. Celebrating Successes: Each month, the Board of Trustees celebrates the programs, individuals, and achievements that embody our collaborative spirit and strengthen the Twin Hills school community.

August Focus: **SunRidge School:** *The Arts in Public Waldorf Education*
Karina Haedo | Director & Staff

2. Report: Board of Trustees
3. Report: Superintendent

E. PUBLIC COMMENT OPEN SESSION

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

- **Non-Agenda Items:**

Speakers may address the Board on topics not listed on the agenda. Each speaker is limited to three

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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.

F. DISCUSSION/ ACTION ITEMS

1. INFORMATION – Measure A General Obligation Bonds Financing Update

Representatives of Isom Advisors will provide the Board with an update on the Measure A financing program and next steps associated with the proposed Series A bond issuance. The presentation will review the financing process and anticipated timeline as the District moves toward the sale and issuance of the first series of Measure A bonds. Miguel Rodriguez | *Isom Advisors (Attachment)*

2. ACTION – Consider Approval of Board Policy 3470 – Debt Issuance and Management

Board Policy 3470 establishes the District's policy framework for the responsible issuance and management of debt and supports compliance with applicable legal requirements as the District prepares for the issuance of Measure A bonds. Dana Pedersen | Superintendent *(Attachment)*

3. ACTION – Consider Approval of Resolution No. 2026-628 – Authorization of Measure A General Obligation Bonds, 2026 Election, Series A

Resolution No. 2026-628 authorizes the issuance and sale of the first series of Measure A general obligation bonds in an amount not to exceed \$5 million to fund the first phase of voter-approved Measure A facilities projects and approves related financing documents and actions.
Dana Pedersen | Superintendent *(Attachment)*

4. ACTION — Consider Approval of the 2025–26 Unaudited Actuals

The 2025–26 Unaudited Actuals reflect the District's year-end financial activity, including revenues, expenditures, fund balances, and reserves, and are submitted annually following the close of the fiscal year. Katie Anderson | *Chief Business Official (Attachment)*

5. ACTION – Consideration of Approval of Resolution No. 2026-627 GANN Limit

The GANN is required annually by Article XIII B of the California Constitution (Proposition 4). The resolution confirms that estimated appropriations from tax proceeds are within the established limit for 2026-27 and authorizes staff to file the required SACS documentation with the County Office of Education and state agencies.
Katie Anderson | *Chief Business Official (Attachment)*

6. ACTION — Consider Approval of Agreement with Play-Well TEKologies for Instructional and ELOP Enrichment Services at Twin Hills

The agreement provides for Play-Well TEKologies to provide supplemental instructional and Expanded Learning Opportunities Program (ELOP) enrichment services for students at Twin Hills during the 2026–27 school year. NTE \$ Dana Pedersen | Superintendent *(Attachment)*

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7. ACTION —Consider Approval of Independent Contractor Agreement with Digital Dreamers STEAM Academy for Orchard View School Enrichment Services

Consider approval of an Independent Contractor Agreement with After School Special LLC, DBA Digital Dreamers STEAM Academy, to provide grades 1-5 enrichment services for students at Orchard View School during the 2026–2027 school year using various one-time funds. NTE \$20,800

Dana Pedersen | Superintendent (Attachment)

8. Public Hearing- Textbook Sufficiency Public Hearing – Textbook & Instructional Materials Sufficiency (Ed Code §60119)

Board will conduct a public hearing pursuant to Education Code §60119 (Williams Act) to receive comment on the sufficiency of textbooks and instructional materials for all students—including English learners and students with disabilities—in all core subjects for the 2025–2026 school year. *(Notice was posted at least 10 days prior; materials list available at the District Office.)*

9. Action- Consider Approval of Resolution #2026-629 2026-27 Textbook Sufficiency (Attachment)

The Board will consider Resolution #2026-629 certifying—pursuant to Education Code §60119 (Williams Act)—that for 2026-27 each student has sufficient, standards-aligned textbooks and instructional materials in all core subjects (including English learners and students with disabilities). Approval follows a duly noticed public hearing and authorizes staff to file required.

Dana Pedersen | Superintendent (Attachment)

G: Consent

(Attachments)

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

1. Donation Report: August 2026
2. Payroll and Expenditures: August 2026
3. Purchase Order Report: August 2026
4. Regular Board Meeting Minutes: August 20, 2026
5. Personnel Report: August 2026
6. Resolution 2026-630 RESIG: Appointed Representative and Alternate to Joint Powers Board
7. Enrollment Report September 2026

PUBLIC COMMENT ON CLOSED SESSION ITEMS

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

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B. RECESS TO CLOSED SESSION

1. **CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION**
Government Code § 54956.9(d)(2)
Significant exposure to litigation pursuant to Government Code § 54956.9(d)(2).
Number of potential cases: One (1)
2. **PUBLIC EMPLOYEE EMPLOYMENT**
Government Code § 54957
Title: Superintendent

C. RECONVENE TO OPEN SESSION

1. **Report out of closed session**

H. FORMAL CLOSING

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

VIRTUAL ATTENDANCE INSTRUCTIONS

Join Zoom Meeting:

LINK - <https://twinhillsusd-org.zoom.us/j/8432439083?pwd=RqArIXafazEGxi4TWGMWBaoB1bohK8.1ID-8432439083>

PASSCODE - 21117

PHONE - 1 (669) 444-9171

(Posted 09/04/2026)

TWIN HILLS UNION SCHOOL DISTRICT

Item F2a

BOARD AGENDA MEMORANDUM

Meeting Date	September 10, 2026
Department	Business Services
Agenda Item	Consider Approval of Board Policy 3470 – Debt Issuance and Management
Action	Board Approval

BACKGROUND

Twin Hills Union School District is preparing for the issuance of the first series of general obligation bonds authorized by voters through Measure A at the June 2, 2026 election. California law requires public agencies issuing debt to maintain a debt management policy that complies with applicable legal requirements. CSBA Board Policy 3470 – Debt Issuance and Management provides the District with a comprehensive policy framework for the responsible issuance and management of debt.

PURPOSE OF BP 3470

Board Policy 3470 affirms the Board's commitment to long-term capital and financial planning and requires District debt to be consistent with law and Board policy. It addresses fiscal accountability and transparency, authorized purposes and types of debt, financing methods, debt structure, investment of proceeds, internal controls, records and reporting, and ongoing compliance.

RELATIONSHIP TO MEASURE A SERIES A BONDS

At this same meeting, the Board will consider authorization of the first series of Measure A general obligation bonds in an aggregate principal amount not to exceed \$5,000,000. Adoption of BP 3470 establishes the District's debt management policy framework applicable to the proposed Series A issuance and to future District debt issuances.

ONGOING ACCOUNTABILITY

The policy provides for internal controls to ensure debt proceeds are directed to their intended uses and establishes expectations for ongoing compliance, applicable audits and disclosures, recordkeeping, and reporting to the Board regarding District debt.

FISCAL IMPACT

Adoption of BP 3470 does not itself authorize the issuance of debt and has no direct fiscal impact. Any specific issuance of District debt remains subject to applicable legal requirements and separate Board authorization.

RECOMMENDED ACTION

Adopt Board Policy 3470 – Debt Issuance and Management.

Policy 3470: Debt Issuance And Management

The Governing Board is committed to long-term capital and financial planning and recognizes that the issuance of debt is a key source for funding the improvement and maintenance of school facilities and managing cash flow. Any debt issued by the district shall be consistent with law and this policy.

The district shall not enter into indebtedness or liability that in any year exceeds the income and revenue provided for such year, unless two-thirds of the voters approve the obligation or one of the exceptions specified in law applies.

When the Board determines that it is in the best interest of the district, the Board may issue debt or order an election to issue debt. The Superintendent or designee shall make recommendations to the Board regarding appropriate financing methods for capital projects or other projects that are authorized purposes for debt issuance. When approved by the Board and/or the voters as applicable, the Superintendent or designee shall administer and coordinate the district's debt issuance program and activities, including the timing of issuance, sizing of issuance, method of sale, structuring of the issue, communication with the public, and marketing strategies.

The Superintendent or designee shall retain a financial advisor, municipal advisor, investment advisor, and/or other financial services professionals as needed to assist with the structuring of the debt issuance and to provide general advice on the district's debt management program, financing options, investments, and compliance with legal requirements. Contracts for services provided by such advisors may be for a single transaction or for multiple transactions, consistent with the contracting requirements in Education Code 17596. In the event that the district issues debt through a negotiated sale, underwriters may be selected for multiple transactions if multiple issuances are planned for the same project. Additionally, the district shall select a legal team on an as-needed basis to assist with debt issuances or special projects.

Goals

The district's debt issuance activities and procedures shall be aligned with the district's vision and goals for providing adequate facilities and programs that support student learning and well-being. When issuing debt, the district shall ensure that it:

1. Maintains accountability for the fiscal health of the district, including prudent management and transparency of the district's financing programs
2. Attains the best possible credit rating for each debt issue in order to reduce interest costs, within the context of preserving financial flexibility and meeting capital funding requirements
3. Takes all practical precautions and proactive measures to avoid any financial decision that will negatively impact current credit ratings on existing or future debt issues
4. Maintains effective communication with rating agencies and, as appropriate, credit enhancers such as bond insurers or other providers of credit or liquidity instruments in

order to enhance the creditworthiness, liquidity, or marketability of the debt

5. Monitors the district's statutory debt limit in relation to assessed valuation within the district and the tax burden needed to meet long-term debt service requirements
6. When determining the timing of debt issuance, considers market conditions, cash flows associated with repayment, and the district's ability to expend the obtained funds in a timely, efficient, and economical manner consistent with federal tax laws
7. Determines the amortization (maturity) schedule which will fit best within the overall debt structure of the district at the time the new debt is issued
8. Considers the useful lives of assets funded by the debt issue, as well as repair and replacement costs of those assets to be incurred in the future
9. Preserves the availability of the district's general fund for operating purposes and other purposes that cannot be funded by the issuance of voter-approved debt
10. Meets the ongoing obligations and accountability requirements associated with the issuance and management of debt under state and federal tax and securities laws

Authorized Purposes for the Issuance of Debt

The district may issue debt for any of the following purposes:

1. To pay for the cost of capital improvements, including acquiring, constructing, reconstructing, rehabilitating, replacing, improving, extending, enlarging, and/or equipping district facilities
2. To refund existing debt
3. To provide for cash flow needs

Pursuant to Government Code 53854, general operating costs, including, but not limited to, items normally funded in the district's annual operating budget, shall not be financed from debt payable later than 15 months from the date of issuance. The district may deem it desirable to finance cash flow requirements under certain conditions so that available resources better match expenditures within a given fiscal year. To satisfy both state constitutional and statutory constraints, such cash flow borrowing shall be payable from taxes, income, revenue, cash receipts, and other moneys attributable to the fiscal year in which the debt is issued.

Authorized Types of Debt

The Superintendent or designee shall recommend to the Board potential financing method(s) that result in the highest benefit to the district, with the cost of staff and consultants considered.

Potential financing sources may include:

1. Short-Term Debt
 - a. Short-term debt, such as tax and revenue anticipation notes (TRANs), when necessary to allow the district to meet its cash flow requirements (Government Code 53850-53858)

- b. Bond anticipation notes (BANs) to provide interim financing for capital bond projects that will ultimately be paid from general obligation bonds (Education Code 15150)
 - c. Grant anticipation notes (GANs) to provide interim financing pending the receipt of grants and/or loans from the state or federal government that have been appropriated and committed to the district (Government Code 53859-53859.08)
- 2. Long-Term Debt
 - a. General obligation bonds for projects approved by voters (Education Code 15100-15262, 15264-15276; Government Code 53506-53509.5)
 - b. Special tax bonds issued pursuant to the Mello-Roos Community Facilities Act of 1982 (Government Code 53311-53368.3)
- 3. Lease financing, including certificates of participation (COPs)
 - a. Lease financing to fund the highest priority capital equipment purchases when pay-as-you-go financing is not feasible (Education Code 17450-17453.1)
 - b. Lease financing to fund facilities projects when there is insufficient time to obtain voter approval or in instances where obtaining voter approval is either not feasible or unavailable (Education Code 17400-17429)
- 4. Special financing programs or structures offered by the federal or state government when the use of such programs or structures is determined to result in sufficiently lower financing costs compared to traditional tax-exempt bonds and/or COPs (Government Code 53700-53706)
- 5. Temporary borrowing or short-term transfers from other sources, including the following: (Education Code 42620, 42621; Government Code 53820-53833, 53850-53858)
 - a. When the district lacks sufficient funds to meet its current expenses:
 - i. Transfers of funds from the County Treasurer up to 85 percent of the amount of money that will accrue to the district within the fiscal year
 - ii. Transfers of funds from the county school service fund up to 85 percent of the money accruing to the district at the time of transfer, to be repaid before June 30 of the current fiscal year
 - b. Temporary borrowing from other sources

COPs, TRANs, revenue bonds, or any other non-voter approved debt instrument shall not be issued by the district in any fiscal year in which the district has a qualified or negative certification, unless the County Superintendent of Schools determines, pursuant to criteria established by the Superintendent of Public Instruction, that the district's repayment of that indebtedness is probable. (Education Code 42133)

Relationship of Debt to District Facilities Program and Budget

Decisions regarding the issuance of debt for the purpose of financing capital improvement shall be aligned with current needs for acquisition, development, and/or improvement of district property and facilities as identified in the district's facilities master plan or other applicable needs assessment, the projected costs of those needs, schedules for the projects, and the expected resources.

The cost of debt issued for major capital repairs or replacements shall be evaluated against the potential cost of delaying such repairs and/or replacing such facilities.

When considering a debt issuance, the Board and the Superintendent or designee shall evaluate both the short-term and long-term implications of the debt issuance and additional operating costs associated with the new projects involved. Such evaluation may include, but is not limited to, the projected ratio of annual debt service to the tax burden on the district's taxpayers and the ratio of annual debt service secured by the general fund to general fund expenditures.

The district may enter into credit enhancement agreements such as municipal bond insurance, surety bonds, letters of credit, and lines of credit with commercial banks, municipal bond insurance companies, or other financial entities when their use is judged to lower borrowing costs, eliminate restrictive covenants, or have a net economic benefit to the financing.

Structure of Debt Issues

The district shall consider the overall impact of the current and future debt burden of the financing when determining the duration of the debt issue.

The district shall design the financing schedule and repayment of debt so as to take best advantage of market conditions, ensure cost effectiveness, provide flexibility, and, as practical, recapture or maximize its debt capacity for future use. Principal amortization will be structured to meet debt repayment, tax rate, and flexibility goals.

For new money debt issuances for capital improvements, the district shall size the debt issuance with the aim of funding capital projects as deemed appropriate by the Board, as long as the issuance is consistent with the overall financing plan, does not exceed the amount authorized by voters, and, unless a waiver is sought and received from the state, will not cause the district to exceed the limitation on debt issuances specified in the California Constitution or Education Code 15102, 15106, 15268, and 15270.

To the extent practicable, the district shall also consider credit issues, market factors, and tax law when sizing the district's bond issuance. The sizing of refunding bonds shall be determined by the amount of money that will be required to cover the principal of, any accrued interest on, and any redemption premium for the debt to be paid on the call date and to cover appropriate financing costs.

Any general obligation bond issued by the district shall mature within 40 years of the issuance date or as otherwise required by law. (Government Code 53508.6)

The final maturity of equipment or real property lease obligations will be limited to the useful life of the assets to be financed but, with respect to a lease purchase of equipment, no longer than a period of 10 years. (Education Code 17452)

Method of Sale

For the sale of any district-issued debt, the Superintendent or designee shall recommend the method of sale which is most cost-effective, that has the potential to achieve the lowest financing cost, and/or generates other benefits to the district. Potential methods of sale include:

1. A competitive bidding process through which the award is based on, among other factors, the lowest offered true interest cost
2. Negotiated sale, subject to approval by the district to ensure that interest costs are in accordance with comparable market interest rates
3. Private placement sale, when the financing can or must be structured for a single or limited number of purchasers or where the terms of the private placement are more beneficial to the district than either a negotiated or competitive sale

Before any sale of bonds, the Board shall adopt a resolution stating the Board's express approval of the method of sale and a statement of the reasons for the method of sale selected. (Education Code 15146)

Investment of Proceeds

The district shall actively manage the proceeds of debt issued for public purposes in a manner that is consistent with state law governing the investment of public funds and with the permitted securities covenants of related financing documents executed by the district. Where applicable, the district's official investment policy and legal documents for a particular debt issuance shall govern specific methods of investment of bond-related proceeds. Preservation of principal shall be the primary goal of any investment strategy, followed by the availability of funds and then by return on investment.

With regard to general obligation bonds, the district shall invest new money bond proceeds in the county treasury pool as required by law. (Education Code 15146)

The management of public funds shall enable the district to respond to changes in markets or changes in payment or construction schedules so as to ensure liquidity and minimize risk.

Refunding/Restructuring

The district may consider refunding or restructuring outstanding debt if it will be financially advantageous or beneficial for debt repayment and/or structuring flexibility. When doing so, the district shall consider the maximization of the district's expected net savings over the life of the debt issuance and, when using a general obligation bond to refund an existing bond, shall ensure that the final maturity of the refunding bond is no longer than the final maturity of the existing bond.

Internal Controls

The Superintendent or designee shall establish internal control procedures to ensure that the proceeds of any debt issuance are directed to the intended use. Such procedures shall assist the district in maintaining the effectiveness and efficiency of operations, properly expending funds, reliably reporting debt incurred by the district and the use of the proceeds, complying with all laws and regulations, preventing fraud, and avoiding conflict of interest.

The district shall be vigilant in using bond proceeds in accordance with the stated purposes at the time such debt was incurred as defined in the text of the voter-approved bond measure. (Government Code 53410)

When feasible, the district shall issue debt with a defined revenue source in order to preserve the use of the general fund for general operating purposes.

The district shall annually conduct a due diligence review to ensure its compliance with all ongoing obligations applicable to issuers of debt. Such a review may be conducted by general legal counsel or bond counsel. Any district personnel involved in conducting such reviews shall receive periodic training regarding their responsibilities.

Additionally, the Superintendent or designee shall ensure that the district completes, as applicable, all performance and financial audits that may be required for any debt issued by the district, including disclosure requirements applicable to a particular transaction.

Records/Reports

At least 30 days prior to the sale of any debt issue, the Superintendent or designee shall submit a report of the proposed issuance to the California Debt and Investment Advisory Commission (CDIAC). Such report shall include a self-certification that the district has adopted a policy concerning the use of debt that complies with law and that the contemplated debt issuance is consistent with that policy. (Government Code 8855)

Following a bond issuance, by each subsequent January 31, the district shall submit an annual report to CDIAC that consists of the following information for a reporting period of the prior July 1 to June 30, inclusive: (Government Code 8855)

1. The debt authorized, issued, authorized but unissued, and debt for which authorization has lapsed during the reporting period
2. The principal balance at the beginning of the reporting period, the principal paid during the reporting period, and the remaining principal outstanding at the end of the reporting period
3. The use of proceeds of issued debt including the amount of proceeds available at the beginning of the reporting period, the proceeds spent during the reporting period and the purposes for which they were spent, and the proceeds remaining at the end of the reporting period

The Superintendent or designee shall provide initial and any annual or ongoing disclosures required by 17 CFR 240.10b-5 and 240.15c2-12 to the Municipal Securities Rulemaking Board, investors, and other persons or entities entitled to disclosure, and shall ensure that the district's disclosure

filings are updated as needed.

The Superintendent or designee shall maintain transaction records of decisions made in connection with each debt issuance, including the selection of members of the financing team, the structuring of the financing, selection of credit enhancement products and providers, and selection of investment products. Each transaction file shall include the official transcript for the financing, interest rates and cost of issuance on the day when the debt was sold ("final number runs"), and a post-pricing summary of the debt issue. Additionally, documentation evidencing the expenditure of proceeds, the use of debt-financed property by public and private entities, all sources of payment or security for the debt, and investment of proceeds shall be kept for as long as the debt is outstanding, plus the period ending three years after the financial payment date of the debt or the final payment date of any obligations or series of bonds issued to refund directly or indirectly all of any portion of the debt, whichever is later.

The Superintendent or designee shall annually report to the Board regarding debt issued by the district, including information on actual and projected tax rates, an analysis of bonding capacity, ratings on the district's bonds, market update and refunding opportunities, new development for California bond financings, and the district's compliance with post-issuance requirements.

Policy Reference Disclaimer:

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

State	Description
CA Constitution Article 13A, Section 1	<u>Tax limitation</u>
CA Constitution Article 16, Section 18	<u>Debt limit</u>
Ed. Code 15100-15262	<u>Bonds for school districts and community college districts</u>
Ed. Code 15264-15276	<u>Strict accountability in local school construction bonds</u>
Ed. Code 15278-15288	<u>Citizen's oversight committees</u>
Ed. Code 15300-15425	<u>School facilities improvement districts</u>
Ed. Code 17150	<u>Public disclosure of non-voter-approved debt</u>
Ed. Code 17400-17429	<u>Leasing of school buildings</u>
Ed. Code 17450-17453.1	<u>Leasing of equipment</u>
Ed. Code 17456	<u>Sale or lease of district property</u>
Ed. Code 17596	<u>Limit on continuing contracts</u>
Ed. Code 42130-42134	<u>Financial reports and certifications</u>

TWIN HILLS UNION SCHOOL DISTRICT BOARD AGENDA MEMORANDUM

Meeting Date	September 10, 2026
Department	Business Services
Agenda Item	Consider Approval of Resolution Authorizing the Issuance and Sale of General Obligation Bonds, 2026 Election, Series A
Measure	Measure A - 2026 General Obligation Bond
Action	F3-Board Approval – Resolution 2026-628 (Majority Vote)

BACKGROUND

Measure A was approved by Twin Hills Union School District voters at the June 2, 2026 election, authorizing the issuance of up to \$14 million in general obligation bonds for voter-approved school facilities projects. The resolution before the Board is the action required under State law to permit the District to proceed with the first series of Measure A bonds, in an aggregate principal amount not to exceed \$5,000,000, to fund the first phase of Measure A projects.

PROPOSED SERIES A FINANCING

The resolution authorizes the Series A bonds to be issued as tax-exempt current interest bonds; no capital appreciation bonds are proposed. Maturities and interest rates will remain within applicable legal limitations. The resolution also authorizes RBC Capital Markets to underwrite the bonds on a negotiated basis under the terms of a Bond Purchase Agreement and authorizes District staff to work with the financing team to complete the documentation necessary to accomplish the financing within all required legal parameters. Bond issuance is currently expected in late October 2026.

DOCUMENTS AUTHORIZED

The resolution authorizes District staff and the financing professionals to bring into final form and use the Bond Purchase Agreement and Preliminary Official Statement (POS). The POS is the disclosure document provided to potential bond investors and must contain the material information necessary for investors to make an informed investment decision. The documents may continue to be refined following Board approval and prior to release to investors.

Additional Board Back-Up: DRAFTED Future Consideration Materials:

- Bond Purchasing Agreement (Draft)
- PRELIMINARY OFFICIAL STATEMENT DATED OCTOBER 8, 2026 (Draft)

BOND OVERSIGHT AND ACCOUNTABILITY

Measure A bond proceeds are subject to the accountability requirements approved by voters, including annual independent financial and performance audits and review by the District's Citizens' Bond Oversight Committee (CBOC). The District's CBOC provides ongoing oversight of bond proceeds associated with Measure A (2026) and Measure M (2010), including future series of bonds issued under these voter-approved measures. The Committee reviews bond expenditure reports and annual audits and reports its activities and findings to the public. Project selection and prioritization, contracts, expenditures, project design and schedules, and the issuance and sale of bonds remain responsibilities of the Board of Trustees and District administration.

FISCAL IMPACT

General obligation bonds are repaid from ad valorem property tax collections and not from the District's General Fund. Bond proceeds will provide funding for voter-approved Measure A facilities projects. Pursuant to State law, costs associated with issuing the bonds will be paid from bond proceeds.

RECOMMENDED ACTION

Superintendent recommends approval of Resolution No. 2026-628 authorizing the issuance and sale of General Obligation Bonds, 2026 Election, Series A, in an aggregate principal amount not to exceed \$5,000,000, and approving related documents and actions.

Appendix B / Board memo: Would you recommend that our Board agenda memo include the current SB 450 estimates—**4.790% estimated true interest cost, \$180,000 estimated costs of issuance, \$38,950 underwriter compensation, \$4.825 million estimated net Building Fund proceeds, and \$10.008 million estimated total payment amount**—or is it preferable simply to reference Appendix B?

**BOARD OF TRUSTEES OF THE
TWIN HILLS UNION SCHOOL DISTRICT
COUNTY OF SONOMA
STATE OF CALIFORNIA**

RESOLUTION NO. 2026-628

**RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF GENERAL
OBLIGATION BONDS, 2026 ELECTION, SERIES A, IN THE AGGREGATE
PRINCIPAL AMOUNT OF NOT TO EXCEED \$5,000,000, AND APPROVING
RELATED DOCUMENTS AND ACTIONS INCLUDING FORMS OF A BOND
PURCHASE AGREEMENT AND PRELIMINARY OFFICIAL STATEMENT**

WHEREAS, an election was duly and regularly held in the Twin Hills Union School District (the "District") of the County of Sonoma (the "County"), State of California (the "State") on June 2, 2026, in accordance with Article XIII A Section 1 paragraph (b) subsection (2) of the California Constitution, for the purpose of submitting Measure A ("Measure A" or the "Bond Measure") to the qualified electors of the District, authorizing the issuance of general obligation bonds in the aggregate principal amount of \$14,000,000 (the "Bonds"), and more than the requisite fifty-five percent of the votes cast were in favor of the issuance of the Bonds; and

WHEREAS, the abbreviated form of the Bond Measure is:

"To improve the quality of education; modernize and renovate classrooms, restrooms and school facilities; and make health, safety and security improvements; shall Twin Hills Union School District's measure be adopted authorizing \$14,000,000 of bonds at legal interest rates, generating on average \$964,000 annually as long as bonds are outstanding, projected rates not exceeding \$30 per \$100,000 assessed value, with annual audits, independent citizens' oversight committee, no money for salaries and no money taken by the State?"

WHEREAS, the Board is authorized to provide for the issuance and sale of any series of Bonds under the provisions of Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code (the "Bond Law"); and

WHEREAS, the District wishes at this time to initiate proceedings for the issuance of first series of the Bonds under the Bond Law in the aggregate principal amount of not to exceed \$5,000,000 to be designated "Twin Hills Union School District (Sonoma County, California) General Obligation Bonds, 2026 Election, Series A" (the "Series A Bonds") as provided in this Resolution for the purpose of providing financing for projects authorized under the Bond Measure;

WHEREAS, as required by Education Code Section 15268, the Series A Bonds shall be issued only in a principal amount that does not cause the District to exceed applicable bonding capacity limitations and with tax rate projections that meet applicable legal requirements; and

WHEREAS, the District has selected RBC Capital Markets, LLC to serve as the underwriter (the “Underwriter”) for the Bonds upon the negotiated sale thereof; and

WHEREAS, further, as required by Government Code Section 5852.1 enacted January 1, 2018 by Senate Bill 450, attached hereto as Appendix B is the information relating to the Series A Bonds that has been obtained by the Board and is hereby disclosed and made public; and

WHEREAS, issuance of the Series A Bonds will be in compliance with CSBA’s Debt Issuance and Management Policy (BP 3470) which complies with Government Code Section 8855;

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Twin Hills Union School District as follows:

ARTICLE I

DEFINITIONS; AUTHORITY

SECTION 1.01. *Definitions.* The terms defined in this Section 1.01, as used and capitalized herein, shall, for all purposes of this Resolution, have the meanings given them below, unless the context clearly requires some other meaning.

“Authorized Investments” means the County Investment Pool, the Local Agency Investment Fund, any investments authorized pursuant to Sections 53601 and 53635 of the California Government Code, provided that said investments are part of the County treasury, in accordance with Education Code Section 15146(g). The County Treasurer shall assume no responsibility in the reporting, reconciling and monitoring in the investment of proceeds related to the Series A Bonds.

“Board” means the Board of Trustees of the District.

“Bond Counsel” means (a) the firm of Jones Hall LLP, or (b) any other attorney or firm of attorneys nationally recognized for expertise in rendering opinions as to the legality and tax-exempt status of securities issued by public entities.

“Bond Law” means Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California, commencing with Section 53506 of said Code, as in effect on the date of adoption hereof and as amended hereafter.

“Bond Measure” means Measure A submitted to and approved by the requisite 55% of the voters pursuant to the provisions of the California Constitution and the California Education Code on June 2, 2026, under which the issuance of the Bonds has been authorized.

“Bond Purchase Agreement” means the Bond Purchase Agreement between the District and the Underwriter, under which the Underwriter agrees to purchase the Series A Bonds and pay the purchase price therefor.

"Building Fund" means the fund established and held by the County Treasurer under Section 3.03.

"Closing Date" means the date upon which there is a delivery of the Series A Bonds in exchange for the amount representing the purchase price of the Series A Bonds by the Underwriter.

"Continuing Disclosure Certificate" means the Continuing Disclosure Certificate which is executed and delivered by a District Representative on the Closing Date.

"Costs of Issuance" means all items of expense directly or indirectly payable by or reimbursable to the District and related to the authorization, issuance, sale and delivery of the Series A Bonds, including but not limited to the costs of preparation and reproduction of documents, printing expenses, filing and recording fees, initial fees and charges of the Paying Agent and its counsel, legal fees and charges, fees and disbursements of consultants and professionals, rating agency fees and any other cost, charge or fee in connection with the original issuance and sale of the Series A Bonds.

"County" means County of Sonoma, a political subdivision of the State of California, duly organized and existing under the Constitution and laws of the State of California.

"County Treasurer" means the Sonoma County Treasurer-Tax Collector, or any authorized deputy or designee thereof.

"Debt Service Fund" means the account established and held by the County Treasurer under Section 4.02.

"Depository" means (a) initially, DTC, and (b) any other Securities Depository acting as Depository under Section 2.09.

"Depository System Participant" means any participant in the Depository's book-entry system.

"District" means the Twin Hills Union School District, an elementary school district organized under the Constitution and laws of the State of California, and including any successor thereto.

"District Representative" means the President of the Board, the Vice President of the Board, the Superintendent, the District's chief business official, or such officer's written designee, or any other person authorized by resolution of the Board of Trustees of the District to act on behalf of the District with respect to this Resolution and the Series A Bonds.

"DTC" means The Depository Trust Company, New York, New York, and its successors and assigns.

"Education Code" means the Education Code of the State of California, as in effect on the Closing Date or as thereafter amended from time to time.

"Federal Securities" means (a) any direct general non-callable obligations of the United States of America, including obligations issued or held in book entry form on the books of the Department of the Treasury of the United States of America; (b) any obligations the timely payment of principal of and interest on which are directly or indirectly guaranteed by the United States of America or which are secured by obligations described in the preceding clause (a); (c) the interest component of Resolution Funding Corporation strips which have been stripped by request to the Federal Reserve Bank of New York in book-entry form; (d) pre-refunded municipal bonds rated in the highest rating category by any nationally recognized rating agency; and (e) bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by any of the following federal agencies (which at the time of acquisition thereof shall be rated as to investment quality by a nationally recognized investment rating firm not less than "AAA" or its equivalent): (i) direct obligations or fully guaranteed certificates of beneficial ownership of the U.S. Export-Import Bank; (ii) certificates of beneficial ownership of the Farmers Home Administration; (iii) participation certificates of the General Services Administration; (iv) Federal Financing Bank bonds and debentures; (v) guaranteed Title XI financings of the U.S. Maritime Administration; (vi) project notes, local authority bonds, new communities debentures and U.S. public housing notes and bonds of the U.S. Department of Housing and Urban Development; and (vii) obligations of the Federal Home Loan Bank (FHLB).

"Interest Payment Dates" means February 1 and August 1 in each year during the term of such Series A Bond, commencing on the date set forth in the Bond Purchase Agreement, provided, however, that such dates are subject to modification as provided in the Bond Purchase Agreement.

"Office" means the office or offices of the Paying Agent for the payment of the Bonds and the administration of its duties hereunder. The Paying Agent may designate and re-designate the Office from time to time by written notice filed with the County and the District.

"Outstanding," when used as of any particular time with reference to Series A Bonds, means all Series A Bonds except: (a) Series A Bonds theretofore canceled by the Paying Agent or surrendered to the Paying Agent for cancellation; (b) Series A Bonds paid or deemed to have been paid within the meaning of Section 9.02; and (c) Series A Bonds in lieu of or in substitution for which other Series A Bonds have been authorized, executed, issued and delivered by the District under this Resolution.

"Owner", whenever used herein with respect to a Series A Bond, means the person in whose name the ownership of such Series A Bond is registered on the Registration Books.

"Paying Agent" means any bank, trust company, national banking association or other financial institution, or the appropriate division of the County, appointed as paying agent for the Bonds in the manner provided in Article VI of this Resolution. The County, if appointed by the District, may serve as the District's paying agent, including through a designated agent.

"Record Date" means the 15th day of the month preceding an Interest Payment Date, whether or not such day is a business day.

“Registration Books” means the records maintained by the Paying Agent for the registration of ownership and registration of transfer of the Series A Bonds under Section 2.08.

“Resolution” means this Resolution, as originally adopted by the Board and including all amendments hereto and supplements hereof which are duly adopted by the Board from time to time in accordance herewith.

“Securities Depositories” means DTC; and, in accordance with then current guidelines of the Securities and Exchange Commission, such other addresses and/or such other securities depositories as the District may designate in writing delivered to the Paying Agent.

“Series A Bonds” means the not-to-exceed \$5,000,000 aggregate principal amount of Twin Hills Union School District (Sonoma County, California) General Obligation Bonds, 2026 Election, Series A [(Bank Qualified)], issued and at any time Outstanding under this Resolution.

“Tax Code” means the Internal Revenue Code of 1986 as in effect on the Closing Date or (except as otherwise referenced herein) as it may be amended to apply to obligations issued on the Closing Date, together with applicable proposed, temporary and final regulations promulgated, and applicable official public guidance published, under said Code.

“Underwriter” means, RBC Capital Markets, LLC, the underwriter of the Series A Bonds upon the negotiated sale thereof, as designated pursuant to Section 3.01.

SECTION 1.02. *Interpretation.*

(a) Unless the context otherwise indicates, words expressed in the singular include the plural and vice versa and the use of the neuter, masculine, or feminine gender is for convenience only and include the neuter, masculine or feminine gender, as appropriate.

(b) Headings of articles and sections herein and the table of contents hereof are solely for convenience of reference, do not constitute a part hereof and shall not affect the meaning, construction or effect hereof.

(c) All references herein to “Articles,” “Sections” and other subdivisions are to the corresponding Articles, Sections or subdivisions of this Resolution; the words “herein,” “hereof,” “hereby,” “hereunder” and other words of similar import refer to this Resolution as a whole and not to any particular Article, Section or subdivision hereof.

SECTION 1.03. *Authority for this Resolution; Findings.* This Resolution is adopted by the Board under the authority of the Bond Law. The Board hereby certifies that all of the things, conditions and acts required to exist, to have happened or to have been performed precedent to and in the issuance of the Series A Bonds do exist, have happened or have been performed in due and regular time and manner as required by the laws of the State of California, and that the amount of the Series A Bonds, together with all other indebtedness of the District, does not exceed any limit prescribed by any laws of the State of California.

ARTICLE II

THE SERIES A BONDS

SECTION 2.01. *Authorization.* The Board hereby authorizes the issuance of the Series A Bonds in the aggregate principal amount not to exceed \$5,000,000 under and subject to the terms of Article XIII A, Section 1 paragraph (b) subsection (2) of the California Constitution, the Bond Law, the Bond Measure and this Resolution, for the purpose of raising money for the acquisition and construction of educational facilities in accordance with the Bond Measure and to pay Costs of Issuance. This Resolution constitutes a continuing agreement between the District and the Owners of all of the Series A Bonds issued or to be issued hereunder and then Outstanding to secure the full and final payment of principal thereof and interest on all Series A Bonds, subject to the covenants, agreements, provisions and conditions herein contained. The Series A Bonds shall be designated the "Twin Hills Union School District (Sonoma County, California) General Obligation Bonds, 2026 Election, Series A", together with any further designations as may be identified in the Bond Purchase Agreement.

The Bonds shall be issued on a tax-exempt basis; provided, however, if legal considerations require that a portion of the Bonds authorized hereunder be issued as a separate series or maturity on a federally taxable basis, District Representatives are authorized to make such designations which shall be reflected in the Bond Purchase Agreement.

SECTION 2.02. *Terms of Series A Bonds.*

(a) Terms of Series A Bonds. The Series A Bonds will be issued as fully registered bonds, without coupons, in the denomination of \$5,000 each or any integral multiple thereof, but in an amount not to exceed the aggregate principal amount of Series A Bonds maturing in the year of maturity of the Series A Bonds for which the denomination is specified. Series A Bonds will be lettered and numbered as the Paying Agent may prescribe. The Series A Bonds will be dated as of the Closing Date.

Interest on the Series A Bonds is payable semiannually on each Interest Payment Date. Each Series A Bond will bear interest from the Interest Payment Date next preceding the date of registration and authentication thereof unless (i) it is authenticated as of an Interest Payment Date, in which event it will bear interest from such date, or (ii) it is authenticated prior to an Interest Payment Date and after the close of business on the Record Date preceding such Interest Payment Date, in which event it will bear interest from such Interest Payment Date, or (iii) it is authenticated prior to the first Record Date, in which event it will bear interest from the Closing Date. Notwithstanding the foregoing, if interest on any Series A Bond is in default at the time of authentication thereof, such Series A Bond will bear interest from the Interest Payment Date to which interest has previously been paid or made available for payment thereon.

(b) Maturities; Basis of Interest Calculation. The Series A Bonds will mature on August 1 (unless otherwise provided in the Bond Purchase Agreement) in the years and in the amounts, and will bear interest at the rates (up to a maximum of 6 percent per annum), as determined upon the sale thereof as provided in the Bond Purchase Agreement. Interest on the Series A Bonds will be calculated on the basis of a 360-day

year comprised of twelve 30-day months. The final maturity of the Series A Bonds shall not exceed the legal limit identified in the Bond Law, and if the final maturity is more than thirty years after the Closing Date, the Superintendent is authorized to execute a certification confirming that the useful life of the facilities to be financed with the proceeds of the Series A Bonds which mature more than thirty years after the Closing Date exceeds the final maturity date of said Series A Bonds.

(c) CUSIP Identification Numbers. CUSIP identification numbers will be imprinted on the Series A Bonds, but such numbers do not constitute a part of the contract evidenced by the Series A Bonds and any error or omission with respect thereto will not constitute cause for refusal of any purchaser to accept delivery of and pay for the Series A Bonds. In addition, failure on the part of the District to use such CUSIP numbers in any notice to Owners of the Series A Bonds will not constitute an event of default or any violation of the District's contract with such Owners and will not impair the effectiveness of any such notice.

(d) Payment. Interest on the Series A Bonds (including the final interest payment upon maturity or redemption) is payable by check, draft or wire of the Paying Agent mailed to the Owner thereof (which will be DTC so long as the Series A Bonds are held in the book-entry system of DTC) at such Owner's address as it appears on the Registration Books at the close of business on the preceding Record Date; except that at the written request of the Owner of at least \$1,000,000 aggregate principal amount of the Series A Bonds, which written request is on file with the Paying Agent as of any Record Date, interest on such Series A Bonds will be paid by wire payment on the succeeding Interest Payment Date to such account as will be specified in such written request. Principal of and premium (if any) on the Series A Bonds is payable in lawful money of the United States of America upon presentation and surrender at the Office of the Paying Agent.

(e) Provisions of Bond Purchase Agreement to Control. Notwithstanding the foregoing provisions of this Section and the following provisions of Section 2.03, any of the terms of the Series A Bonds may be established or modified under the Bond Purchase Agreement provided such terms are in conformity with the Bond Law. In the event of a conflict or inconsistency between this Resolution and the Bond Purchase Agreement relating to the terms of the Series A Bonds, the provisions of the Bond Purchase Agreement will be controlling.

SECTION 2.03. *Redemption of Series A Bonds.*

(a) Optional Redemption Dates and Prices. The Series A Bonds are subject to redemption prior to maturity, at the option of the District, in whole or in part among maturities on such basis as shall be designated by the District and by lot within a maturity, from any available source of funds, commencing on the date identified in the Bond Purchase Agreement, at a price equal to 100% of the principal amount thereof, without premium, together with accrued interest thereon to the redemption date, or as otherwise provided in the Bond Purchase Agreement.

(b) Mandatory Sinking Fund Redemption. If the Bond Purchase Agreement specifies that any one or more maturities of the Series A Bonds are term bonds which are subject to mandatory sinking fund redemption, each such maturity of Series A Bonds shall be subject to such mandatory sinking fund redemption on August 1 (unless otherwise provided in the Bond Purchase Agreement) in each of the years and in the respective

principal amounts as set forth in the Bond Purchase Agreement, at a redemption price equal to 100% of the principal amount thereof to be redeemed (without premium), together with interest accrued thereon to the date fixed for redemption. If any such term bonds are redeemed under the provisions of the preceding clause (a), the total amount of all future payments under this subsection (b) with respect to such term bonds shall be reduced by the aggregate principal amount of such term bonds so redeemed, to be allocated among such payments on a pro rata basis in integral multiples of \$5,000 (or on such other basis as the District may determine) as set forth in written notice given by the District to the Paying Agent.

(c) Selection of Series A Bonds for Redemption. Whenever less than all of the Outstanding Series A Bonds of any one maturity are designated for redemption, the Paying Agent shall select the Outstanding Series A Bonds of such maturity to be redeemed by lot in any manner deemed fair by the Paying Agent. For purposes of such selection, each Series A Bond will be deemed to consist of individual bonds of \$5,000 principal amount. The Series A Bonds may all be separately redeemed.

(d) Redemption Procedure. The Paying Agent will cause notice of any redemption to be mailed, first class mail, postage prepaid, at least 20 days but not more than 60 days prior to the date fixed for redemption, to the respective Owners of any Series A Bonds designated for redemption, at their addresses appearing on the Registration Books. Such notice may be a conditional notice of redemption and subject to rescission as set forth in clause (e) below. Such mailing is not a condition precedent to such redemption and the failure to mail or to receive any such notice will not affect the validity of the proceedings for the redemption of such Series A Bonds. In addition, the Paying Agent will give notice of redemption by telecopy or certified, registered or overnight mail to the Municipal Securities Rulemaking Board and each of the Securities Depositories at least two days prior to such mailing to the Series A Bond Owners.

Such notice shall state the redemption date and the redemption price and, if less than all of the then Outstanding Series A Bonds are to be called for redemption, shall designate the serial numbers of the Series A Bonds to be redeemed by giving the individual number of each Series A Bond or by stating that all Series A Bonds between two stated numbers, both inclusive, or by stating that all of the Series A Bonds of one or more maturities have been called for redemption, and shall require that such Series A Bonds be then surrendered at the Office of the Paying Agent for redemption at the said redemption price, giving notice also that further interest on such Series A Bonds will not accrue from and after the redemption date.

Upon surrender of Series A Bonds redeemed in part only, the District shall execute and the Paying Agent shall authenticate and deliver to the Owner, at the expense of the District, a new Series A Bond or Bonds, of the same maturity, of authorized denominations in aggregate principal amount equal to the unredeemed portion of the Series A Bond or Bonds.

From and after the date fixed for redemption, if notice of such redemption has been duly given and funds available for the payment of the principal of and interest (and premium, if any) on the Series A Bonds so called for redemption have been duly provided, the Series A Bonds called for redemption will cease to be entitled to any benefit under this Resolution other than the right to receive payment of the redemption price, and no interest will accrue thereon on or after the redemption date specified in the notice. The Paying

Agent will cancel all Series A Bonds redeemed under this Section and will furnish a certificate of cancellation to the District.

(e) Right to Rescind Notice of Redemption. The District has the right to rescind any notice of the optional redemption of Series A Bonds under subsection (a) of this Section by written notice to the Paying Agent on or prior to the date fixed for redemption. Any notice of redemption shall be cancelled and annulled if for any reason funds will not be or are not available on the date fixed for redemption for the payment in full of the Series A Bonds then called for redemption. The District and the Paying Agent shall have no liability to the Series A Bond Owners or any other party related to or arising from such rescission of redemption. The Paying Agent shall mail notice of such rescission of redemption in the same manner as the original notice of redemption was sent under subsection (c) of this Section.

SECTION 2.04. *Form of Series A Bonds.* The Series A Bonds, the form of the Paying Agent's certificate of authentication and registration and the form of assignment to appear thereon will be substantially in the forms, respectively, with necessary or appropriate variations, omissions and insertions, as permitted or required by this Resolution and the Bond Purchase Agreement, as are set forth in Appendix A attached hereto.

SECTION 2.05. *Execution of Series A Bonds.* The Series A Bonds shall be signed by the manual or facsimile signature of the President of the Board and shall be attested by the manual or facsimile signature of the Secretary or Clerk of the Board. Only those Series A Bonds bearing a certificate of authentication and registration in the form set forth in Appendix A attached hereto, executed and dated by the Paying Agent, shall be valid or obligatory for any purpose or entitled to the benefits of this Resolution, and such certificate of the Paying Agent is conclusive evidence that the Series A Bonds so registered have been duly authenticated, registered and delivered hereunder and are entitled to the benefits of this Resolution.

SECTION 2.06. *Transfer of Series A Bonds.* Subject to Section 2.10, any Series A Bond may, in accordance with its terms, be transferred, upon the Registration Books, by the person in whose name it is registered, in person or by his duly authorized attorney, upon surrender of such Series A Bond for cancellation at the Office of the Paying Agent, accompanied by delivery of a written instrument of transfer in a form approved by the Paying Agent, duly executed. The District may charge a reasonable sum for each new Series A Bond issued upon any transfer.

Whenever any Series A Bond or Bonds is surrendered for transfer, the District shall execute and the Paying Agent shall authenticate and deliver a new Series A Bond or Bonds, for like aggregate principal amount. No transfers of Series A Bonds shall be required to be made (a) 15 days prior to the date established by the Paying Agent for selection of Series A Bonds for redemption or (b) with respect to a Series A Bond which has been selected for redemption.

SECTION 2.07. *Exchange of Series A Bonds.* Series A Bonds may be exchanged at the principal Office of the Paying Agent for a like aggregate principal amount of Series A Bonds of authorized denominations and of the same maturity, together with a request for exchange signed by the owner or by a person legally empowered to do so in a form satisfactory to the Paying Agent. The District may charge a reasonable sum for each new

Series A Bond issued upon any exchange (except in the cases of any exchange of temporary Series A Bonds for definitive Series A Bonds). No exchange of Series A Bonds is required to be made (a) 15 days prior to the date established by the Paying Agent for selection of Series A Bonds for redemption or (b) with respect to a Series A Bond after it has been selected for redemption.

SECTION 2.08. *Registration Books.* The Paying Agent shall keep or cause to be kept sufficient books for the registration and transfer of the Series A Bonds, which shall at all times be open to inspection by the District upon reasonable notice; and, upon presentation for such purpose, the Paying Agent shall, under such reasonable regulations as it may prescribe, register or transfer or cause to be registered or transferred, on said books, Series A Bonds as herein before provided.

SECTION 2.09. *Book-Entry System.* Except as provided below, DTC shall be the Owner of all of the Series A Bonds, and the Series A Bonds shall be registered in the name of Cede & Co. as nominee for DTC. The Series A Bonds shall be initially executed and delivered in the form of a single fully registered Series A Bond for each maturity date of the Series A Bonds in the full aggregate principal amount of the Series A Bonds maturing on such date. The Paying Agent and the District may treat DTC (or its nominee) as the sole and exclusive owner of the Series A Bonds registered in its name for all purposes of this Resolution, and neither the Paying Agent nor the District shall be affected by any notice to the contrary. The Paying Agent and the District have no responsibility or obligation to any Depository System Participant, any person claiming a beneficial ownership interest in the Series A Bonds under or through DTC or a Depository System Participant, or any other person which is not shown on the register of the District as being an owner, with respect to the accuracy of any records maintained by DTC or any Depository System Participant or the payment by DTC or any Depository System Participant by DTC or any Depository System Participant of any amount in respect of the principal or interest with respect to the Series A Bonds. The District shall cause to be paid all principal and interest with respect to the Series A Bonds only to DTC, and all such payments shall be valid and effective to fully satisfy and discharge the District's obligations with respect to the principal and interest with respect to the Series A Bonds to the extent of the sum or sums so paid. Except under the conditions noted below, no person other than DTC shall receive a Series A Bond. Upon delivery by DTC to the District of written notice to the effect that DTC has determined to substitute a new nominee in place of Cede & Co., the term "Cede & Co." in this Resolution shall refer to such new nominee of DTC.

If the District determines that it is in the best interest of the beneficial owners that they be able to obtain Series A Bonds and delivers a written certificate to DTC and the District to that effect, DTC shall notify the Depository System Participants of the availability through DTC of Series A Bonds. In such event, the District shall issue, transfer and exchange Series A Bonds as requested by DTC and any other owners in appropriate amounts.

DTC may determine to discontinue providing its services with respect to the Series A Bonds at any time by giving notice to the District and discharging its responsibilities with respect thereto under applicable law. Under such circumstances (if there is no successor securities depository), the District shall be obligated to deliver Series A Bonds as described in this Resolution. Whenever DTC requests the District to do so, the District will cooperate with DTC in taking appropriate action after reasonable notice to (a) make available one or more separate Series A Bonds evidencing the Series A Bonds to any

Depository System Participant having Series A Bonds credited to its DTC account or (b) arrange for another securities depository to maintain custody of certificates evidencing the Series A Bonds.

Notwithstanding any other provision of this Resolution to the contrary, so long as any Series A Bond is registered in the name of Cede & Co., as nominee of DTC, all payments with respect to the principal and interest with respect to such Series A Bond and all notices with respect to such Series A Bond shall be made and given, respectively, to DTC as provided as in the representation letter delivered on the date of issuance of the Series A Bonds.

Section 2.10. *Transfer Under Book-Entry System: Discontinuation of Book-Entry System.* Registered ownership of the Series A Bonds, or any portion thereof, may not be transferred except as follows:

(i) To any successor of Cede & Co., as nominee of DTC, or its nominee, or to any substitute depository designated pursuant to clause (ii) of this section (a “substitute depository”); *provided that* any successor of Cede & Co., as nominee of DTC or substitute depository, shall be qualified under any applicable laws to provide the services proposed to be provided by it;

(ii) To any substitute depository not objected to by the District, upon (1) the resignation of the DTC or its successor (or any substitute depository or its successor) from its functions as depository, or (2) a determination by the District to substitute another depository for DTC (or its successor) because DTC or its successor (or any substitute depository or its successor) is no longer able to carry out its functions as depository; provided, that any such substitute depository shall be qualified under any applicable laws to provide the services proposed to be provided by it; or

(iii) To any person upon (1) the resignation of DTC or its successor (or substitute depository or its successor) from its functions as depository, or (2) a determination by the District to remove The Depository Trust Company or its successor (or any substitute depository or its successor) from its functions as depository.

ARTICLE III

SALE OF SERIES A BONDS; APPLICATION OF PROCEEDS

SECTION 3.01. *Sale of Series A Bonds; Approval of Sale Documents.*

(a) Negotiated Sale of Series A Bonds. Pursuant to Section 53508.7 of the Bond Law, the Board hereby authorizes the negotiated sale of the Series A Bonds to RBC Capital Markets LLC, as Underwriter. The Series A Bonds shall be sold pursuant to the Bond Purchase Agreement, in substantially the form on file with the Secretary or Clerk of the Board, with such changes therein, deletions therefrom and modifications thereto as a District Representative may approve, such approval to be conclusively evidenced by the execution and delivery of the Bond Purchase Agreement. The Board hereby authorizes a District Representative to execute and deliver the final form of the Bond Purchase Agreement in the name and on behalf of the District, so long as the limitations contained herein are reflected in the Purchase Contract, including:

- (i) the Series A Bonds shall be issued as current interest bonds only and shall bear rates of interest which do not to exceed the legal limit;
- (ii) the Series A Bonds shall have a final maturity date that does not extend beyond legal limits;
- (iii) the ratio of total debt service to principal for the Series A Bonds shall not exceed the legal limit of 4:1; and
- (iv) the Underwriter's discount shall not exceed 1.00% of the principal amount of the Series A Bonds.

In accordance with Section 53508.7 of the Bond Law, the Board has determined to sell the Series A Bonds at negotiated sale for the following reasons: (a) a negotiated sale provides more flexibility to choose the time and date of the sale which is advantageous in a volatile municipal bond market; (b) a negotiated sale will permit the time schedule for the issuance and sale of the Series A Bonds to be expedited if beneficial to the District and (c) a negotiated sale provides time for the designated Underwriter to educate potential investors about the District, its finances and tax base, recent events in the District and in the bond market.

(b) Official Statement. The Board hereby approves, and hereby deems nearly final within the meaning of Rule 15c2-12 of the Securities Exchange Act of 1934, the Preliminary Official Statement describing the Series A Bonds in substantially the form on file with the Clerk of the Board. A District Representative is hereby authorized to execute an appropriate certificate stating the Board's determination that the Preliminary Official Statement has been deemed nearly final within the meaning of such Rule. A District Representative is hereby authorized and directed to approve any changes in or additions to a final form of said Official Statement, and the execution thereof by a District Representative shall be conclusive evidence of his or her approval of any such changes and additions. The Board hereby authorizes the distribution of the Official Statement by

the Underwriter. The final Official Statement shall be executed in the name and on behalf of the District by a District Representative.

(c) Actions to Close Bond Issuance. Each District Representative and any and all other officers of the District are each authorized and directed in the name and on behalf of the District to execute and deliver any and all certificates, requisitions, agreements including escrow agreement, notices, consents, warrants and other documents, which they or any of them might deem necessary or appropriate in order to consummate the lawful issuance, sale and delivery of the Series A Bonds, including but not limited to the execution and delivery of a document with respect to the engagement of the Paying Agent appointed hereby, applying for a municipal bond insurance policy and executing all items related to obtaining such policy, if in the best economic interests of the District, and an agreement facilitating the payment of Costs of Issuance. Whenever in this Resolution any officer of the District is authorized to execute or countersign any document or take any action, such execution, countersigning or action may be taken on behalf of such officer by any person designated by such officer to act on his or her behalf if such officer is absent or unavailable.

SECTION 3.02. *Application of Proceeds of Sale of Series A Bonds.* The proceeds of the Series A Bonds shall be paid to the County Treasurer on the Closing Date, and shall be applied by the County Treasurer as follows:

- (a) The portion of the proceeds representing the premium (if any) received by the County Treasurer on the sale of the Series A Bonds will be transferred to the County Office of Education and deposited in the Debt Service Fund established pursuant to Section 4.02.
- (b) All remaining proceeds received by the County Treasurer from the sale of the Series A Bonds will be transferred to the County Office of Education for deposit in the Building Fund established pursuant to Section 3.03.

At the option of the District, a portion of the proceeds of the Series A Bonds to be used by the District to pay Costs of Issuance may be deposited with a fiscal agent selected by the District, as provided in Section 15146(g) of the Education Code in order to facilitate the payment of Costs of Issuance. A District Representative is authorized to enter into an agreement with such fiscal agent to facilitate such payment. In addition, Underwriter's compensation may, at the District's option, be payable from original issue premium retained by the Underwriter.

SECTION 3.03. *Building Fund.* The County Treasurer shall create and maintain a fund designated as the "Twin Hills Union School District, 2026 Election, Series A Building Fund," into which the proceeds from the sale of the Series A Bonds shall be deposited, to the extent required under Section 3.02(b). The County shall maintain separate accounting for the proceeds of the Series A Bonds, including all earnings received from the investment thereof. Amounts credited to the Building Fund for the Series A Bonds shall be expended by the District solely for the financing of projects for which the Series A Bond proceeds are authorized to be expended under the Bond Measure (which includes related Costs of Issuance). All interest and other gain arising from the investment of proceeds of the Series A Bonds shall be retained in the Building Fund and used for the purposes thereof. At the written request of the District filed with the County Treasurer, any amounts remaining on

deposit in the Building Fund and not needed for the purposes thereof shall be withdrawn from the Building Fund and transferred to the Debt Service Fund, to be applied to pay the principal of and interest on the Series A Bonds.

If excess amounts remain on deposit in the Building Fund after payment in full of the Series A Bonds, any such excess amounts shall be transferred to the general fund of the District, to be applied for the purposes for which the Series A Bonds have been authorized or otherwise in accordance with the Bond Law.

SECTION 3.04. *Professionals; Estimated Financing Costs.* The firm of Jones Hall LLP has previously been engaged to act as the District's bond counsel and disclosure counsel, and the firm of Isom Advisors, a Division of Urban Futures, Inc., has previously been engaged to act as the District's Municipal advisor (the "Municipal Advisor"), in connection with the District's financings, and such engagements are ratified and confirmed pursuant to contracts on file with the Superintendent. The estimated costs of issuance associated with the sale of the Series A Bonds is set forth in Appendix B.

SECTION 3.05. *Findings Regarding Useful Life.* In the event that the Series A Bonds are issued with a maturity which extends beyond thirty years, a District Representative which is familiar with the projects to be financed with the proceeds of the Series A Bonds is authorized to make the required findings with respect to the useful life of the projects and the Series A Bonds.

ARTICLE IV

SECURITY FOR THE SERIES A BONDS; DEBT SERVICE FUND

SECTION 4.01. *Security for the Series A Bonds.* The Series A Bonds are general obligations of the District. The Board has the power to direct the County to levy *ad valorem* taxes upon all property within the District that is subject to taxation by the District, without limitation of rate or amount, for the payment of the Series A Bonds and the interest thereon. The District hereby directs the County to levy on all the taxable property in the District, in addition to all other taxes, a continuing direct and *ad valorem* tax annually during the period the Series A Bonds are Outstanding in an amount sufficient to pay the principal of and interest on the Series A Bonds when due, including the principal of any Series A Bonds upon the mandatory sinking fund redemption thereof under Section 2.03(b), which moneys when collected will be paid to the County Treasurer and placed in the Debt Service Fund.

No part of any fund or account of the County is pledged or obligated to the payment of the Series A Bonds. The principal of and interest on Series A Bonds do not constitute a debt of the County, the State of California, or any of its political subdivisions other than the District, or any of the officers, agents or employees thereof. Neither the County, the State of California, any of its political subdivisions nor any of the officers, agents or employees thereof are liable on the Series A Bonds. In no event are the principal of and interest on Series A Bonds payable out of any funds or properties of the District other than *ad valorem* taxes levied on taxable property in the District. The Series A Bonds, including the interest thereon, are payable solely from taxes levied under Sections 15250 and 15252 of the Education Code; provided, however, nothing herein contained prevents the District from making advances of its own moneys howsoever derived to any of the uses or purposes permitted by law.

As provided in Section 15251 of the Education Code, the Series A Bonds are secured by a statutory lien on all revenues received pursuant to the levy and collection of the *ad valorem* tax. The lien attaches automatically without further action or authorization by the District and is valid and binding from the time the Series A Bonds are executed and delivered.

SECTION 4.02. *Establishment of Debt Service Fund.* The District hereby requests the County Treasurer to establish, hold and maintain a fund to be known as the "Twin Hills Union School District General Obligation Bonds, 2026 Election, Series A Debt Service Fund", which the County Treasurer shall maintain as a separate account, distinct from all other funds of the County, the Office of Education and the District. All taxes levied by the County, at the request of the District, for the District's payment of the principal of and interest on the Series A Bonds shall be deposited in the Debt Service Fund promptly upon apportionment of said levy.

SECTION 4.03. *Disbursements From Debt Service Fund.* The County Treasurer shall administer the Debt Service Fund and make disbursements therefrom in the manner set forth in this Section. The County Treasurer shall transfer amounts on deposit in the Debt Service Fund, to the extent necessary for the District to pay the principal of and

interest on the Series A Bonds when due and payable, to the Paying Agent which, in turn, shall pay such moneys to DTC to pay the principal of and interest on the Series A Bonds. DTC will thereupon make payments of principal and interest on the Series A Bonds to the DTC Participants who will thereupon make payments of principal and interest to the beneficial owners of the Series A Bonds. In addition, amounts on deposit in the Debt Service Fund shall be applied to pay the fees and expenses of the Paying Agent insofar as permitted by law, including specifically by Section 15232 of the Education Code. Pursuant to such provision, the District hereby authorizes the application of amounts in the Debt Service Fund to reimburse the County for all costs and expenses incurred by it in processing the District's payments from time to time for the services of the Paying Agent which is designated for the Series A Bonds under Section 6.01. Any moneys remaining in the Debt Service Fund after the Series A Bonds and the interest thereon have been paid by the District, shall be transferred to any other interest and sinking fund for general obligation bond indebtedness of the District, and in the event there is no such debt outstanding, shall be transferred to the District's general fund upon the order of the County, as provided in Section 15234 of the Education Code.

SECTION 4.04. *Pledge of Taxes.* The District hereby pledges all revenues from the property taxes collected from the levy by the Board of Supervisors of the County for the District's payment of the Series A Bonds and amounts on deposit in the Debt Service Fund to the District's payment of the principal or redemption price of and interest on the Series A Bonds. This pledge shall be valid and binding from the date hereof for the benefit of the owners of the Series A Bonds and successors thereto. The property taxes and amounts held in the Debt Service Fund shall be immediately subject to this pledge, and the pledge shall constitute a lien and security interest which shall immediately attach to the property taxes and amounts held in the interest and sinking fund to secure the District's payment of the Series A Bonds and shall be effective, binding, and enforceable against the District, its successors, creditors and all others irrespective of whether those parties have notice of the pledge and without the need of any physical delivery, recordation, filing, or further act. This pledge constitutes an agreement between the District and owners of the Series A Bonds to provide security for the Series A Bonds in addition to any statutory lien that may exist. The District hereby represents and warrants that all of its general obligation bonds, including the Series A Bonds are or were issued to finance or refinance one or more of the projects specified in the applicable voter-approved measure.

SECTION 4.05. *Investments.* All moneys held in any of the funds or accounts established with the County hereunder will be invested in Authorized Investments in accordance with the investment policies of the County, as such policies exist at the time of investment. Obligations purchased as an investment of moneys in any fund or account will be deemed to be part of such fund or account. All interest or gain derived from the investment of amounts in any of the funds or accounts established hereunder will be deposited in the fund or account from which such investment was made, and will be expended for the purposes thereof. The County Treasurer has no responsibility in the reporting, reconciling and monitoring of the investment of the proceeds of the Bonds.

All interest or gain derived from the investment of amounts in any of the funds or accounts established hereunder shall be deposited in the fund or account from which such investment was made, and shall be expended for the purposes thereof. The District covenants that all investments of amounts deposited in any fund or account created by or under this Resolution, or otherwise containing proceeds of the Series A Bonds, shall be acquired and disposed of at the Fair Market Value thereof. For purposes of this Section,

the term "Fair Market Value" shall mean, with respect to any investment, the price at which a willing buyer would purchase such investment from a willing seller in a bona fide, arm's length transaction (determined as of the date the contract to purchase or sell the investment becomes binding) if the investment is traded on an established securities market (within the meaning of Section 1273 of the Tax Code) and, otherwise, the term "Fair Market Value" means the acquisition price in a bona fide arm's length transaction (as described above) if (i) the investment is a certificate of deposit that is acquired in accordance with applicable regulations under the Tax Code, (ii) the investment is an agreement with specifically negotiated withdrawal or reinvestment provisions and a specifically negotiated interest rate (for example, a guaranteed investment contract, a forward supply contract or other investment agreement) that is acquired in accordance with applicable regulations under the Tax Code, or (iii) the investment is a United States Treasury Security - State and Local Government Series that is acquired in accordance with applicable regulations of the United States Bureau of Public Debt.

ARTICLE V

OTHER COVENANTS OF THE DISTRICT

SECTION 5.01. *Punctual Payment.* The Board requests and directs the County to levy *ad valorem* taxes, as provided in Section 15250 of the Education Code, so as to enable the District to punctually pay, or cause to be paid, the principal of and interest on the Series A Bonds, in conformity with the terms of the Series A Bonds and of this Resolution. Nothing herein contained shall prevent the District from making advances of its own moneys howsoever derived to any of the uses or purposes permitted by law.

SECTION 5.02. *Books and Accounts; Financial Statements.* The District will keep, or cause to be kept, proper books of record and accounts, separate from all other records and accounts of the District in which complete and correct entries are made of all transactions relating to the expenditure of the proceeds of the Series A Bonds. Such books of record and accounts shall at all times during business hours be subject to the inspection of the Paying Agent and the Owners of not less than 10% in aggregate principal amount of the Series A Bonds then Outstanding, or their representatives authorized in writing.

SECTION 5.03. *Protection of Security and Rights of Series A Bond Owners.* The District will preserve and protect the security of the Series A Bonds and the rights of the Series A Bond Owners, and will warrant and defend their rights against all claims and demands of all persons. Following the issuance of the Series A Bonds by the District, the Series A Bonds shall be incontestable by the District.

SECTION 5.04. *Tax Covenants.* The following covenants apply to the Series A Bonds which are issued on a federally tax-exempt basis.

(a) Private Activity Bond Limitation. The District shall assure that the proceeds of the Series A Bonds are not so used as to cause the Series A Bonds to satisfy the private business tests of Section 141(b) of the Tax Code or the private loan financing test of Section 141(c) of the Tax Code.

(b) Federal Guarantee Prohibition. The District shall not take any action or permit or suffer any action to be taken if the result of the same would be to cause any of the Series A Bonds to be “federally guaranteed” within the meaning of Section 149(b) of the Tax Code.

(c) No Arbitrage. The District shall not take, or permit or suffer to be taken by the Paying Agent or the County or otherwise, any action with respect to the proceeds of the Series A Bonds which, if such action had been reasonably expected to have been taken, or had been deliberately and intentionally taken, on the Closing Date would have caused the Series A Bonds to be “arbitrage bonds” within the meaning of Section 148 of the Tax Code.

(d) Maintenance of Tax-Exemption. The District shall take all actions necessary to assure the exclusion of interest on the Series A Bonds from the gross income of the Owners of the Series A Bonds to the same extent as such interest is permitted to be excluded from gross income under the Tax Code as in effect on the Closing Date.

(e) Rebate of Excess Investment Earnings to United States. The District shall calculate or cause to be calculated excess investment earnings with respect to the Series A Bonds which are required to be rebated to the United States of America under Section 148(f) of the Tax Code, and shall pay the full amount of such excess investment earnings to the United States of America in such amounts, at such times and in such manner as may be required under the Tax Code, if and to the extent such Section 148(f) is applicable to the Series A Bonds. Such payments shall be made by the District from any source of legally available funds of the District. The District shall keep or cause to be kept, and retain or cause to be retained for a period of six years following the retirement of the Series A Bonds, records of the determinations made under this subsection (e). In order to provide for the administration of this subsection (e), the District may provide for the employment of independent attorneys, accountants and consultants compensated on such reasonable basis as the District may deem appropriate.

(f) Small Issuer Exemption from Bank Nondeductibility Restriction. The District hereby designates the Series A Bonds for purposes of paragraph (3) of section 265(b) of the Tax Code and represents that not more than \$10,000,000 aggregate principal amount of obligations the interest on which is excludable (under section 103(a) of the Tax Code) from gross income for federal income tax purposes (excluding (i) private activity bonds, as defined in section 141 of the Tax Code, except certain qualified 501(c)(3) bonds as defined in section 145 of the Tax Code and (ii) current refunding obligations to the extent the amount of the refunding obligation does not exceed the outstanding amount of the refunded obligation), has been or will be issued by the District, including all subordinate entities of the District, during the calendar year 2026.

SECTION 5.05. *Continuing Disclosure.* The District hereby covenants and agrees that it will comply with and carry out all of the provisions of the Continuing Disclosure Certificate, which shall be executed by a District Representative and delivered on the Closing Date. Notwithstanding any other provision of this Resolution, failure of the District to comply with the Continuing Disclosure Certificate does not constitute a default by the District hereunder or under the Series A Bonds; however, any Participating Underwriter (as that term is defined in the Continuing Disclosure Certificate) or any holder or beneficial owner of the Series A Bonds may, take such actions as may be necessary and appropriate to compel performance, including seeking mandate or specific performance by court order.

SECTION 5.06. *CDIAC Annual Reporting.* The District hereby covenants and agrees that it will comply with the provisions of California Government Code Section 8855 subdivision (k) with respect to annual reporting to the California Debt and Investment Advisory Commission. Said reporting will occur at the times and include the types of information as set forth therein. Notwithstanding any other provision of this Resolution, failure of the District to comply with said reporting does not constitute a default by the District hereunder or under the Series A Bonds.

SECTION 5.07. *Further Assurances.* The District will adopt, make, execute and deliver any and all such further resolutions, instruments and assurances as may be reasonably necessary or proper to carry out the intention or to facilitate the performance of this Resolution, and for the better assuring and confirming unto the Owners of the Series A Bonds of the rights and benefits provided in this Resolution.

ARTICLE VI

THE PAYING AGENT

SECTION 6.01. *Appointment of Paying Agent.* The County Treasurer-Tax Collector, through its agent, The Bank of New York Mellon Trust Company, N.A., or any successor thereto, is hereby appointed to act as the initial Paying Agent for the Series A Bonds and, in such capacity, shall also act as registration agent and authentication agent for the Series A Bonds. The Paying Agent undertakes to perform such duties, and only such duties, as are specifically set forth in this Resolution, and even during the continuance of an event of default with respect to the Series A Bonds, no implied covenants or obligations shall be read into this Resolution against the Paying Agent. The Paying Agent shall signify its acceptance of the duties and obligations imposed upon it by the District by executing and delivering to the District a certificate or agreement to that effect.

The District may remove the Paying Agent initially appointed, and any successor thereto, and may appoint a successor or successors thereto, but any such successor shall be a bank or trust company doing business and having an office in the State of California, having a combined capital (exclusive of borrowed capital) and surplus of at least \$50,000,000, and subject to supervision or examination by federal or state authority. If such bank or trust company publishes a report of condition at least annually, under law or to the requirements of any supervising or examining authority above referred to, then for the purposes of this Section the combined capital and surplus of such bank or trust company shall be deemed to be its combined capital and surplus as set forth in its most recent report of condition so published. The County Treasurer may also be appointed to serve as Paying Agent.

The Paying Agent may at any time resign by giving written notice to the District and the Series A Bond Owners of such resignation. Upon receiving notice of such resignation, with the written consent of the County Treasurer (which shall not unreasonably be withheld) the District shall promptly appoint a successor Paying Agent by an instrument in writing. Any resignation or removal of the Paying Agent and

appointment of a successor Paying Agent will become effective upon acceptance of appointment by the successor Paying Agent.

Any bank, national association, federal savings association, or trust company into which the Paying Agent may be merged or converted or with which it may be consolidated or any bank, national association, federal savings association, or trust company resulting from any merger, conversion or consolidation to which it shall be a party or any bank, national association, federal savings association, or trust company to which the Paying Agent may sell or transfer all or substantially all of its corporate trust business, provided such bank, federal savings association, or trust company shall be eligible as described in this Section 6.01 shall be the successor to such Paying Agent, without the execution or filing of any paper or any further act, anything herein to the contrary notwithstanding.

SECTION 6.02. *Paying Agent May Hold Series A Bonds.* The Paying Agent may become the owner of any of the Series A Bonds in its own or any other capacity with the same rights it would have if it were not Paying Agent.

SECTION 6.03. *Liability of Agents.* The recitals of facts, covenants and agreements herein and in the Series A Bonds contained shall be taken as statements, covenants and agreements of the District, and the Paying Agent assumes no responsibility for the correctness of the same, nor makes any representations as to the validity or sufficiency of this Resolution or of the Series A Bonds, nor shall incur any responsibility in respect thereof, other than as set forth in this Resolution. The Paying Agent is not liable in connection with the performance of its duties hereunder, except for its own negligence or willful default.

In the absence of bad faith, the Paying Agent may conclusively rely, as to the truth of the statements and the correctness of the opinions expressed therein, upon certificates or opinions furnished to the Paying Agent and conforming to the requirements of this Resolution.

The Paying Agent is not liable for any error of judgment made in good faith by a responsible officer of its corporate trust department in the absence of the negligence of the Paying Agent.

No provision of this Resolution shall require the Paying Agent to expend or risk its own funds or otherwise incur any financial liability in the performance of any of its duties hereunder, or in the exercise of any of its rights or powers, if it has reasonable grounds for believing that repayment of such funds or adequate indemnity against such risk or liability is not reasonably assured to it.

The Paying Agent may execute any of the powers hereunder or perform any duties hereunder either directly or by or through agents or attorneys and the Paying Agent is not responsible for any misconduct or negligence on the part of any agent or attorney appointed with due care by it hereunder.

SECTION 6.04. *Notice to Paying Agent.* The Paying Agent may rely and shall be protected in acting or refraining from acting upon any notice, resolution, request, consent, order, certificate, report, warrant, bond or other paper or document believed by it to be genuine and to have been signed or presented by the proper party or proper parties. The Paying Agent may consult with counsel, who may be counsel to the District, with regard

to legal questions, and the opinion of such counsel shall be full and complete authorization and protection in respect of any action taken or suffered by it hereunder in good faith and in accordance therewith.

Whenever in the administration of its duties under this Resolution the Paying Agent shall deem it necessary or desirable that a matter be proved or established prior to taking or suffering any action hereunder, such matter (unless other evidence in respect thereof be herein specifically prescribed) may, in the absence of bad faith on the part of the Paying Agent, be deemed to be conclusively proved and established by a certificate of the District, and such certificate shall be full warrant to the Paying Agent for any action taken or suffered under the provisions of this Resolution upon the faith thereof, but in its discretion the Paying Agent may, in lieu thereof, accept other evidence of such matter or may require such additional evidence as to it may seem reasonable.

SECTION 6.05. *Compensation; Indemnification.* The District shall pay to the Paying Agent from time to time reasonable compensation for all services rendered under this Resolution, and also all reasonable expenses, charges, counsel fees and other disbursements, including those of their attorneys, agents and employees, incurred in and about the performance of their powers and duties under this Resolution. The District further agrees to indemnify and save the Paying Agent harmless against any liabilities which it may incur in the exercise and performance of its powers and duties hereunder which are not due to its negligence or bad faith.

ARTICLE VII

REMEDIES OF SERIES A BOND OWNERS

SECTION 7.01. *Remedies of Series A Bond Owners.* Any Series A Bond Owner has the right, for the equal benefit and protection of all Series A Bond Owners similarly situated:

- (a) by mandamus, suit, action or proceeding, to compel the District and its members, officers, agents or employees to perform each and every term, provision and covenant contained in this Resolution and in the Series A Bonds, and to require the carrying out of any or all such covenants and agreements of the District and the fulfillment of all duties imposed upon it;
- (b) by suit, action or proceeding in equity, to enjoin any acts or things which are unlawful, or the violation of any of the Series A Bond Owners' rights; or
- (c) upon the happening and continuation of any default by the District hereunder or under the Series A Bonds, by suit, action or proceeding in any court of competent jurisdiction, to require the District and its members and employees to account as if it and they were the trustees of an express trust.

SECTION 7.02. *Remedies Not Exclusive.* No remedy herein conferred upon the Owners of Series A Bonds is exclusive of any other remedy. Each and every remedy is cumulative and may be exercised in addition to every other remedy given hereunder or thereafter conferred on the Series A Bond Owners.

SECTION 7.03. *Non-Waiver.* Nothing in this Article VII or in any other provision of this Resolution or in the Series A Bonds, affects or impairs the obligation of the District, which is absolute and unconditional, to pay the principal of and interest on the Series A Bonds to the respective Owners of the Series A Bonds at the respective dates of maturity, as herein provided, or affects or impairs the right of action against the District, which is also absolute and unconditional, of such Owners to institute suit against the District to enforce such payment by virtue of the contract embodied in the Series A Bonds.

A waiver of any default by any Series A Bond Owner shall not affect any subsequent default or impair any rights or remedies on the subsequent default. No delay or omission of any Owner of any of the Series A Bonds to exercise any right or power accruing upon any default shall impair any such right or power or shall be construed to be a waiver of any such default or an acquiescence therein, and every power and remedy conferred upon the Series A Bond Owners by this Article VII may be enforced and exercised from time to time and as often as shall be deemed expedient by the Owners of the Series A Bonds.

If a suit, action or proceeding to enforce any right or exercise any remedy be abandoned or determined adversely to the Series A Bond Owners, the District and the Series A Bond Owners shall be restored to their former positions, rights and remedies as if such suit, action or proceeding had not been brought or taken.

ARTICLE VIII

AMENDMENT OF THIS RESOLUTION

SECTION 8.01. *Amendments Effective Without Consent of the Owners.* The Board may amend this Resolution from time to time, without the consent of the Owners of the Series A Bonds, for any one or more of the following purposes:

- (a) To add to the covenants and agreements of the District in this Resolution, other covenants and agreements to be observed by the District which are not contrary to or inconsistent with this Resolution as theretofore in effect;
- (b) To confirm, as further assurance, any pledge under, and to subject to any lien or pledge created or to be created by, this Resolution, of any moneys, securities or funds, or to establish any additional funds or accounts to be held under this Resolution;
- (c) To cure any ambiguity, supply any omission, or cure or correct any defect or inconsistent provision in this Resolution, in a manner which does not materially adversely affect the interests of the Series A Bond Owners in the opinion of Bond Counsel filed with the District; or

- (d) To make such additions, deletions or modifications as may be necessary or desirable to assure exemption from federal income taxation of interest on the Series A Bonds.

SECTION 8.02. *Amendments Effective With Consent of the Owners.* The Board may amend this Resolution from time to time for any purpose not set forth in Section 8.01, with the written consent of the Owners of a majority in aggregate principal amount of the Series A Bonds Outstanding at the time such consent is given. Without the consent of all the Owners of such Series A Bonds, no such modification or amendment shall permit (a) a change in the terms of maturity of the principal of any Outstanding Series A Bonds or of any interest payable thereon or a reduction in the principal amount thereof or in the rate of interest thereon, (b) a reduction of the percentage of Series A Bonds the consent of the Owners of which is required to effect any such modification or amendment, (c) a change in any of the provisions in Section 7.01 or (d) a reduction in the amount of moneys pledged for the repayment of the Series A Bonds, and no right or obligation of any Paying Agent may be changed or modified without its written consent.

ARTICLE IX

MISCELLANEOUS

SECTION 9.01. *Benefits of Resolution Limited to Parties.* Nothing in this Resolution, expressed or implied, gives any person other than the District, the County, the Paying Agent and the Owners of the Series A Bonds, any right, remedy, claim under or by reason of this Resolution. The covenants, stipulations, promises or agreements in this Resolution are for the sole and exclusive benefit of the Owners of the Series A Bonds.

SECTION 9.02. *Defeasance of Series A Bonds.*

(a) Discharge of Resolution. Any or all of the Series A Bonds may be paid by the District in any of the following ways, provided that the District also pays or causes to be paid any other sums payable hereunder by the District:

- (i) by paying or causing to be paid the principal or redemption price of and interest on such Series A Bonds, as and when the same become due and payable;
- (ii) by irrevocably depositing, in trust, at or before maturity, money or securities in the necessary amount (as provided in Section 9.02(c) hereof) with the Paying Agent or other escrow agent to pay or redeem such Series A Bonds; or
- (iii) by delivering such Series A Bonds to the Paying Agent for cancellation by it.

If the District pays all Outstanding Series A Bonds and also pays or causes to be paid all other sums payable hereunder by the District, then and in that case, at the election of the District (evidenced by a certificate of a District Representative filed with the Paying

Agent, signifying the intention of the District to discharge all such indebtedness and this Resolution), and notwithstanding that any Series A Bonds have not been surrendered for payment, this Resolution and other assets made under this Resolution and all covenants, agreements and other obligations of the District under this Resolution shall cease, terminate, become void and be completely discharged and satisfied, except only as provided in Section 9.02(b). In such event, upon request of the District, the Paying Agent shall cause an accounting for such period or periods as may be requested by the District to be prepared and filed with the District and shall execute and deliver to the District all such instruments as may be necessary to evidence such discharge and satisfaction, and the Paying Agent shall pay over, transfer, assign or deliver to the District all moneys or securities or other property held by it under this Resolution which are not required for the payment or redemption of Series A Bonds not theretofore surrendered for such payment or redemption.

(b) Discharge of Liability on Series A Bonds. Upon the deposit, in trust, at or before maturity, of money or securities in the necessary amount (as provided in Section 9.02(c) hereof) to pay or redeem any Outstanding Series A Bond (whether upon or prior to its maturity or the redemption date of such Series A Bond), provided that, if such Series A Bond is to be redeemed prior to maturity, notice of such redemption has been given as provided in Section 2.03 or provision satisfactory to the Paying Agent has been made for the giving of such notice, then all liability of the District in respect of such Series A Bond shall cease and be completely discharged, except only that thereafter the Owner thereof shall be entitled only to payment of the principal of and interest on such Series A Bond by the District, and the District shall remain liable for such payment, but only out of such money or securities deposited with the Paying Agent as aforesaid for such payment, provided further, however, that the provisions of Section 9.02(d) shall apply in all events.

The District may at any time surrender to the Paying Agent for cancellation by it any Series A Bonds previously issued and delivered, which the District may have acquired in any manner whatsoever, and such Series A Bonds, upon such surrender and cancellation, shall be deemed to be paid and retired.

(c) Deposit of Money or Securities with Agent. Whenever in this Resolution it is provided or permitted that there be deposited with or held in trust by the Paying Agent or other agent money or securities in the necessary amount to pay or redeem any Series A Bonds, the money or securities so to be deposited or held may include money or securities held by the Paying Agent in the funds and accounts established under this Resolution and shall be:

- (i) lawful money of the United States of America in an amount equal to the principal amount of such Series A Bonds and all unpaid interest thereon to maturity, except that, in the case of Series A Bonds which are to be redeemed prior to maturity and in respect of which notice of such redemption has been given as provided in Section 2.03 or provision satisfactory to the Paying Agent has been made for the giving of such notice, the amount to be deposited or held shall be the principal amount or redemption price of such Series A Bonds and all unpaid interest thereon to the redemption date; or
- (ii) Federal Securities (not callable by the issuer thereof prior to maturity) the principal of and interest on which when due, in the opinion of a

certified public accountant delivered to the District, will provide money sufficient to pay the principal or redemption price of and all unpaid interest to maturity, or to the redemption date, as the case may be, on the Series A Bonds to be paid or redeemed, as such principal or redemption price and interest become due, provided that, in the case of Series A Bonds which are to be redeemed prior to the maturity thereof, notice of such redemption has been given as provided in Section 2.03 or provision satisfactory to the Paying Agent has been made for the giving of such notice.

(d) Payment of Series A Bonds After Discharge of Resolution. Notwithstanding any provisions of this Resolution, any moneys held by the Paying Agent or other escrow agent in trust for the payment of the principal or redemption price of, or interest on, any Series A Bonds and remaining unclaimed for two years after the principal of all of the Series A Bonds has become due and payable (whether at maturity or upon call for redemption or by acceleration as provided in this Resolution), if such moneys were so held at such date, or two years after the date of deposit of such moneys if deposited after said date when all of the Series A Bonds became due and payable, shall, upon request of the District, be repaid to the District free from the trusts created by this Resolution, and all liability of the Paying Agent with respect to such moneys shall thereupon cease; *provided, however*, that before the repayment of such moneys to the District as aforesaid, the Paying Agent may (at the cost of the District) first mail to the Owners of all Series A Bonds which have not been paid at the addresses shown on the Registration Books a notice in such form as may be deemed appropriate by the Paying Agent, with respect to the Series A Bonds so payable and not presented and with respect to the provisions relating to the repayment to the District of the moneys held for the payment thereof. Thereafter, the District shall remain liable to the Owners for payment of any amounts due on the Series A Bonds, which amounts shall be deemed to be paid by the District from moneys remitted to it by the Paying Agent under this subsection (d).

SECTION 9.03. *Execution of Documents and Proof of Ownership by Series A Bond Owners.* Any request, declaration or other instrument which this Resolution may require or permit to be executed by Series A Bond Owners may be in one or more instruments of similar tenor, and shall be executed by Series A Bond Owners in person or by their attorneys appointed in writing.

Except as otherwise herein expressly provided, the fact and date of the execution by any Series A Bond Owner or his attorney of such request, declaration or other instrument, or of such writing appointing such attorney, may be proved by the certificate of any notary public or other officer authorized to take acknowledgments of deeds to be recorded in the state in which he purports to act, that the person signing such request, declaration or other instrument or writing acknowledged to him the execution thereof, or by an affidavit of a witness of such execution, duly sworn to before such notary public or other officer.

Except as otherwise herein expressly provided, the ownership of registered Series A Bonds and the amount, maturity, number and date of holding the same shall be proved by the Registration Books.

Any request, declaration or other instrument or writing of the Owner of any Series A Bond shall bind all future Owners of such Series A Bond in respect of anything done or

suffered to be done by the District or the Paying Agent in good faith and in accordance therewith.

SECTION 9.04. *Waiver of Personal Liability.* No Board member, officer, agent or employee of the District shall be individually or personally liable for the payment of the principal of or interest on the Series A Bonds; but nothing herein contained shall relieve any such Board member, officer, agent or employee from the performance of any official duty provided by law.

SECTION 9.05. *Limited Duties of County; Indemnification.* The County (including its officers, agents and employees) shall undertake only those duties of the County under this Resolution which are specifically set forth in this Resolution and in applicable provisions of the Bond Law and the Education Code, and even during the continuance of an event of default with respect to the Series A Bonds, no implied covenants or obligations shall be read into this Resolution against the County (including its officers, agents and employees).

The District further agrees to indemnify, defend and save the County (including its officers, agents and employees) harmless against any and all liabilities, costs, expenses, damages and claims which it may incur in the exercise and performance of its powers and duties hereunder which are not due to its negligence or bad faith.

SECTION 9.06. *Destruction of Canceled Series A Bonds.* Whenever in this Resolution provision is made for the surrender to the District of any Series A Bonds which have been paid or canceled under the provisions of this Resolution, a certificate of destruction duly executed by the Paying Agent shall be deemed to be the equivalent of the surrender of such canceled Series A Bonds and the District shall be entitled to rely upon any statement of fact contained in any certificate with respect to the destruction of any such Series A Bonds therein referred to.

SECTION 9.07. *Partial Invalidity.* If any section, paragraph, sentence, clause or phrase of this Resolution shall for any reason be held illegal or unenforceable, such holding shall not affect the validity of the remaining portions of this Resolution. The District hereby declares that it would have adopted this Resolution and each and every other section, paragraph, sentence, clause or phrase hereof and authorized the issue of the Series A Bonds pursuant thereto irrespective of the fact that any one or more sections, paragraphs, sentences, clauses, or phrases of this Resolution may be held illegal, invalid or unenforceable. If, by reason of the judgment of any court, the District is rendered unable to perform its duties hereunder, all such duties and all of the rights and powers of the District hereunder shall be assumed by and vest in the chief financial officer of the District in trust for the benefit of the Series A Bond Owners.

SECTION 9.08. *Federally Taxable Maturity or Series.* If legal considerations require that a portion of the Series A Bonds be issued as a separate series on a federally taxable basis, the District Representatives are authorized to make such designations. Such considerations may include addressing conditions, if any, in the bond market that could result in capitalized interest on the Series A Bonds exceeding thirty-six months, in which case a portion of the principal amount authorized hereunder may be issued as a separate series of bonds or bond maturity, on a federally taxable basis, in accordance with the parameters described herein. In addition if there is a change in law permitting bonds to be issued as taxable tax credit bonds such as Build America Bonds or similar instruments,

this resolution provides authority for such issuance and the District Representatives are authorized to make appropriate designations.

SECTION 9.09. *Effective Date of Resolution.* This Resolution shall take effect from and after the date of its passage and adoption.

* * * * *

PASSED AND ADOPTED on September 10, 2026, by the following vote:

Adopted by the following votes:

AYES:

NOES:

ABSENT:

ABSTAIN:

President of the Board

Attest:

Clerk/Secretary of the Board

APPENDIX A
FORM OF BOND

REGISTERED BOND NO. _____

\$_____

TWIN HILLS UNION SCHOOL DISTRICT
(Sonoma County, California)
GENERAL OBLIGATION BOND
2026 ELECTION, Series A
[(Bank Qualified)]

**INTEREST RATE
PER ANNUM:**

MATURITY DATE:

DATED DATE:

CUSIP:

REGISTERED OWNER:

PRINCIPAL AMOUNT: * _____ DOLLARS*****

The Twin Hills Union School District (the "District"), located in the County of Sonoma (the "County"), for value received, hereby promises to pay to the Registered Owner named above, or registered assigns, the principal amount on the Maturity Date, each as stated above, and interest thereon, calculated on a 30/360 day basis, until the principal amount is paid or provided for, at the Interest Rate stated above, such interest to be paid on February 1 and August 1 of each year, commencing February 1, 2027 (the "Interest Payment Dates"). This Bond will bear interest from the Interest Payment Date next preceding the date of authentication hereof, unless (a) it is authenticated as of a business day following the 15th day of the month immediately preceding any Interest Payment Date and on or before such Interest Payment Date, in which event it shall bear interest from such Interest Payment Date, or (b) it is authenticated on or before January 15, 2027, in which event it shall bear interest from the Dated Date referred to above. Principal hereof is payable at the corporate trust office of the paying agent for the Bonds (the "Paying Agent"), initially being The Bank of New York Mellon Trust Company, N.A., Dallas, Texas, for the County of Sonoma, as the designated paying agent. Interest hereon (including the final interest payment upon maturity) is payable by check or draft of the Paying Agent mailed by first-class mail to the Owner at the Owner's address as it appears on the registration books maintained by the Paying Agent as of the close of business on the 15th day of the month next preceding such Interest Payment Date (the "Record Date"), or at such other address as the Owner may have filed with the Paying Agent for that purpose.

This Bond is one of a duly authorized issue of Bonds of the District designated as "Twin Hills Union School District (Sonoma County, California) General Obligation Bonds,

2026 Election, Series A" (the "Bonds"), in an aggregate principal amount of \$5,000,000, all of like tenor and date (except for such variation, if any, as may be required to designate varying numbers, maturities, interest rates or redemption and other provisions) and all issued under the provisions of Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code (the "Bond Law"), and under a Resolution of the Board of Trustees of the District adopted on September 10, 2026 (the "Resolution"), authorizing the issuance of the Bonds. The issuance of the Bonds has been authorized by the requisite fifty-five percent vote of the electors of the District cast at a special bond election held on June 2, 2026, upon the question of issuing bonds in the amount of \$14,000,000. This Bond is secured by a statutory lien on all revenues received pursuant to the levy and collection of the *ad valorem* tax, which attaches automatically without further action or authorization by the District and is valid and binding from the time this Bond is executed and delivered.

The Bonds are being issued subject to the terms and conditions of the Resolution. All capitalized terms herein and not otherwise defined have the meaning given them in the Resolution. Reference is hereby made to the Resolution (a copy of which is on file at the office of the Paying Agent) and the Bond Law for a description of the terms on which the Bonds are issued and the rights thereunder of the owners of the Bonds and the rights, duties and immunities of the Paying Agent and the rights and obligations of the District thereunder, to all of the provisions of which Resolution the Owner of this Bond, by acceptance hereof, assents and agrees.

The principal of and interest on this Bond does not constitute a debt of the County, the State of California, or any of its political subdivisions other than the District, or any of the officers, agents and employees thereof, and neither the County, the State of California, any of its political subdivisions, nor any of the officers, agents and employees thereof shall be liable hereon. In no event shall the principal of and interest on this Bond be payable out of any funds or properties of the District other than *ad valorem* taxes levied upon all taxable property in the District.

The Bonds of this issue are issuable only as fully registered Bonds in the denominations of \$5,000 principal amount or any integral multiple thereof. This Bond is exchangeable and transferable for Bonds of other authorized denominations at the principal corporate trust office of the Paying Agent, by the Registered Owner or by a person legally empowered to do so, upon presentation and surrender hereof to the Paying Agent, together with a request for exchange or an assignment signed by the Registered Owner or by a person legally empowered to do so, in a form satisfactory to the Paying Agent, all subject to the terms, limitations and conditions provided in the Bond Resolution. Any tax or governmental charges shall be paid by the transferor. The District and the Paying Agent may deem and treat the Registered Owner as the absolute owner of this Bond for the purpose of receiving payment of or on account of principal or interest and for all other purposes, and neither the District nor the Paying Agent shall be affected by any notice to the contrary.

The Bonds maturing on or after August 1, 20__ are subject to redemption prior to maturity, at the option of the District, in whole or in part among maturities on such basis as shall be designated by the District and by lot within a maturity, from any available source of funds, on August 1, 20__ or on any date thereafter, at a price equal to 100% of the principal amount thereof, without premium, together with accrued interest thereon to the redemption date.

For the purpose of selection for optional redemption, the Bonds will be deemed to consist of \$5,000 portions (principal amount), and any such portion may be separately redeemed.

The Bonds maturing on August 1, 20__ and August 1, 20__ (collectively, the "Term Bonds"), are subject to mandatory sinking fund redemption on August 1 of each years in accordance with the respective schedule set forth below for such Term Bonds. The Term Bonds so called for mandatory sinking fund redemption shall be redeemed in the sinking fund payments amounts and on the dates set forth below, without premium. If any Term Bonds are redeemed under the foregoing optional redemption provisions, the total amount of all future sinking payments with respect to such Term Bonds will be reduced by the aggregate principal amount of such Term Bonds so redeemed, to be allocated among such payments on a pro rata basis in integral multiples of \$5,000.

Term Bonds Maturing August 1, 20__

Redemption Date (August 1)	Sinking Fund Redemption
---------------------------------------	------------------------------------

Term Bonds Maturing August 1, 20__

Redemption Date (August 1)	Sinking Fund Redemption
---------------------------------------	------------------------------------

The Paying Agent shall give notice of the redemption of the Bonds at the expense of the District. Such notice shall specify: (a) that the Bonds or a designated portion thereof are to be redeemed, (b) the numbers and CUSIP numbers of the Bonds to be redeemed, (c) the date of notice and the date of redemption, (d) the place or places where the redemption will be made, and (e) descriptive information regarding the Bonds including the dated date, interest rate and stated maturity date. Such notice shall further state that on the specified date there shall become due and payable upon each Bond to be redeemed, the portion of the principal amount of such Bond to be redeemed, together with interest accrued to said date, and that from and after such date interest with respect thereto shall cease to accrue and be payable. Such notice may be conditional and subject to rescission as described in the Resolution.

Notice of redemption shall be by registered or otherwise secured mail or delivery service, postage prepaid, to the registered owner of the Bonds, to a municipal registered securities depository and to a national information service that disseminates securities redemption notices and, by first class mail, postage prepaid, to the District and the

respective Owners of any Bonds designated for redemption at their addresses appearing on the Bond registration books, in every case at least 20 days, but not more than 60 days, prior to the redemption date; provided that neither failure to receive such notice nor any defect in any notice so mailed shall affect the sufficiency of the proceedings for the redemption of such Bonds.

Neither the District nor the Paying Agent will be required: (a) to issue or transfer any Bond during a period beginning with the opening of business on the 15th calendar day next preceding either any Interest Payment Date or any date of selection of any Bond to be redeemed and ending with the close of business on the Interest Payment Date or a day on which the applicable notice of redemption is given, or (b) to transfer any Bond which has been selected or called for redemption in whole or in part.

The District has designated the Bonds as "qualified tax-exempt obligations" within the meaning of section 265(b)(3) of the Internal Revenue Code of 1986 (the "Tax Code"), and, in the case of certain financial institutions (within the meaning of section 265(b)(5) of the Tax Code), a deduction is allowed for 80 percent of that portion of such financial institutions' interest expense allocable to interest payable on the Bonds.

It is certified, recited and declared that all acts and conditions required by the Constitution and laws of the State of California to exist, to be performed or to have been met precedent to and in the issuing of the Bonds in order to make them legal, valid and binding general obligations of the District, have been performed and have been met in regular and due form as required by law; that payment in full for the Bonds has been received; that no statutory or constitutional limitation on indebtedness or taxation has been exceeded in issuing the Bonds; and that due provision has been made for levying and collecting *ad valorem* property taxes on all of the taxable property within the District in an amount sufficient to pay principal and interest when due.

Unless this Bond is presented by an authorized representative of The Depository Trust Company, a New York corporation ("DTC"), to the Paying Agent for registration of transfer, exchange, or payment, and any Bond issued is registered in the name of Cede & Co. or in such other name as is requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to such other entity as is requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest in this Bond.

This Bond shall not be valid or obligatory for any purpose and is not entitled to any security or benefit under the Bond Resolution until the Certificate of Authentication below has been manually signed by the Paying Agent.

IN WITNESS WHEREOF, the Twin Hills Union School District has caused this Bond to be executed by the manual or facsimile signature of its President and attested by the manual or facsimile signature of the Secretary of its Board of Trustees, all as of the date stated above.

**TWIN HILLS UNION SCHOOL
DISTRICT**

By: _____
President
Board of Trustees

Attest:

By: _____
Secretary of the Board

FORM OF CERTIFICATE OF AUTHENTICATION

This is one of the Bonds described in the within-mentioned Resolution.

Authentication Date: _____

**THE BANK OF NEW YORK MELLON
TRUST COMPANY, N.A.**, on behalf of
the County of Sonoma, *as Paying Agent*

By: _____
Authorized Signatory

* * * * *

FORM OF ASSIGNMENT

For value received, the undersigned do(es) hereby sell, assign and transfer unto

(Name, Address and Tax Identification or Social Security Number of Assignee)

the within Bond and do(es) hereby irrevocably constitute and appoint _____
_____, attorney, to transfer the same on the
registration books of the Bond Registrar, with full power of substitution in the premises.

Dated: _____

Signature Guaranteed:

Note: Signature(s) must be guaranteed by an
eligible guarantor institution.

Note: The signature(s) on this Assignment must
correspond with the name(s) as written on the face of
the within Bond in every particular without alteration or
enlargement or any change whatsoever.

APPENDIX B

REQUIRED DISCLOSURES PURSUANT TO GOVERNMENT CODE SECTION 5852.1

1. True Interest Cost of the Bonds (Estimated): 4.790%
2. Finance charge of the Bonds, being the sum of all fees and charges paid to third parties: Costs of Issuance (\$180,000), plus Underwriter's compensation (\$38,950).
3. Proceeds of the Bonds expected to be received by District for deposit to Building Fund, net of proceeds for Costs of Issuance in (2) above to paid from the principal amount of the Bonds, and capitalized interest (if any) and reserves (if any) (Estimated): \$4,825,000
4. Total Payment Amount for the Bonds, being the sum of (a) debt service to be paid on the bonds to final maturity, plus (b) any financing costs not paid from proceeds of the Bonds (Estimated): \$10,008,139

**Information based on estimates made in good faith by the District's Financial Advisor. Estimates include par amount of \$5,000,000 and certain assumptions regarding tax-exempt rates available in the bond market at the time of pricing the bonds.*



2025-26 Unaudited Actuals

Presented to the Board of Trustees on
September 10, 2026

Dana Pedersen | Superintendent

Katie Anderson | Chief Business Official

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TWIN HILLS UNION SCHOOL DISTRICT

2025-26 Unaudited Actuals Narrative

Executive Summary

The 2025-26 Unaudited Actuals report reflects the District's financial activity for the period of July 1, 2025 through June 30, 2026 and fiscal position as of June 30, 2026. The Education Code requires districts to close their books and adopt the report of financial activities and fiscal position by September 15th of each year for the preceding fiscal year. After Board approval, the report will be submitted to the Sonoma County Office of Education for review, and then on to the California Department of Education for certification.

With the 2026-27 Adopted Budget, the District took the extraordinary decision to migrate two of its local charter schools, Orchard View Charter School and SunRidge Charter School, into the General Fund. The Adopted Budget presentation reflected this change in fund reporting beginning in the 2026-27 fiscal year. As the Unaudited Actuals report shows the District's fiscal position for the both 2025-26 unaudited actuals and 2026-27 budget periods side by side, staff will report the fiscal position of all schools (Funds 01, 03, 09 & 09) combined, as well as separately.

Combined General Fund (All Schools/Funds 01, 03, 09, 09)

Beginning Fund Balance July 1, 2025: \$4,381,298

Ending Fund Balance June 30, 2026: \$3,912,718

Net Increase (Decrease) in Fund Balance: \$(468,579)

Due to the increase of Local Control Funding Formula (LCFF) funding from Basic Aid Supplemental, the District is able to maintain a combined (Funds 01, 03, 09, 09 & 17) reserve percentage of 19% for the 2025-26 fiscal year.

		Unaudited Actuals: 2025-26			Adopted Budget: 2026-27		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Revenues	8600-8799	1,194,273	899,152	2,093,425	270,198	1,494,998	1,765,196
Total Revenue		15,590,709	2,851,503	18,442,212	14,491,451	3,555,214	18,046,665
Total Expenditures		13,286,497	5,607,948	18,894,445	12,642,731	5,284,894	17,927,625
Excess (Deficiency)		2,304,212	(2,756,445)	(452,233)	1,848,720	(1,729,680)	119,040
Total Transfers/Other Uses		(2,603,664)	2,587,318	(16,346)	(1,794,967)	1,768,011	(26,956)
Net Increase (Decrease)		(299,453)	(169,127)	(468,579)	53,753	38,331	92,084
Fund Balance							
Beginning Balance		3,358,831	1,022,467	4,381,298	3,059,378	853,340	3,912,718
Audit Adjustment(s)		-	-	-	-	-	-
Net Ending Balance		3,059,378	853,340	3,912,718	3,113,131	891,671	4,004,802
Components of Ending Balance:							
Revolving Cash (nonspendable)	9711	9,000	-	9,000	9,000		9,000
Stores (nonspendable)	9712	-	-	-			-
Restricted (Res 2000-9999)	9740	-	853,340	853,340		891,671	891,671
Assigned - Board Assigned Reserve of 17%		2,294,601	-	2,294,601	2,387,026		2,387,026
Reserve for Economic Uncertainties	9789	755,778	-	755,778	717,105		717,105
Unassigned/Unappropriated Ending Bal	9790	0		0	0		0
Net Ending Balance		3,059,378	853,340	3,912,718	3,113,131	891,671	4,004,802
<i>Fund 17 Balance</i>	<i>9790</i>	<i>353,101</i>			<i>367,148</i>		
<i>Reserve Percentage including Fund 17</i>		<i>19%</i>			<i>20%</i>		

The District's 2025-26 combined General Fund had an operating deficit of \$(468,579). Staff projected an operating deficit of \$(1,088,885.39) as presented in the 2025-26 Estimated Actuals of the 2026-27 Adopted Budget packet. The components of this variance were primarily due to the following:

Revenue changes from the Adopted Budget presentation are primarily derived from increased LCFF apportionment of Basic Aid Supplement and increased charter MOUs.

Revenue Changes from Estimated Actuals to Unaudited Actuals				
	A	B	C	(B-C)
	2025-26 Adopted Budget	2025-26 Estimated Actuals	2025-26 Unaudited Actuals	Delta
LCFF State Aid	13,567,601	13,855,415	14,293,122	437,707
Federal	177,300	175,000	209,584	34,584
Other State	1,596,204	1,781,721	1,846,081	64,360
Local	1,784,860	1,951,394	2,093,425	142,031
Total	17,125,965	17,763,530	18,442,212	678,682

Expenditure changes from the Adopted Budget presentation are primarily derived from a decrease in final consortium costs and increase in transfers of Basic Aid Supplemental support to the charter schools.

Expenditure Changes from Estimated Actuals to Unaudited Actuals				
	A	B	C	(B-C)
	2025-26 Adopted Budget	2025-26 Estimated Actuals	2025-26 Unaudited Actuals	Delta
Certificated Salaries	6,395,390	6,750,550	6,763,764	13,215
Classified Salaries	2,676,204	2,715,171	2,722,954	7,783
Benefits	4,155,681	4,213,024	4,204,922	(8,103)
Books & Supplies	521,500	612,014	628,934	16,919
Services	3,499,062	4,365,256	4,204,174	(161,082)
Capital Improvement	0	12,283	-	(12,283)
Other Outgo	173,387	173,387	369,698	196,311
Total	17,421,224	18,841,685	18,894,445	52,760

Fund 01: General Fund (Fund 01 & 03)

The Twin Hills USD General Fund is the main operating fund of the District. For the 2025-26 Unaudited Actuals report, the Fund 01 documents report on the fiscal activity of both the Twin Hills Union School District school Apple Blossom Elementary (Fund 01) and Twin Hills Charter Middle School (Fund 03). Please note, for state reporting purposes, Funds 01 and 03 are combined. The General Fund is used to account for the ordinary operations of the District. Expenditures designated as special purpose, i.e. capital expenditures, charter activity, food service or other post-employment benefits, are accounted for in separate special designation funds. Restricted projects, programs or activities within the general fund must be identified and reported separately from unrestricted projects, programs or activities. Throughout this report, you will see the designations of Unrestricted and Restricted applied to determine the nature of these funds and their allowable uses.

Beginning Fund Balance: \$3,556,028.87

Ending Fund Balance: \$ 3,206,721.37

Net Increase (Decrease): \$(349,307.50)

Fund 09: Charter School Special Revenue Fund (Orchard View Charter School)

Orchard View Charter School reports its fiscal activities separately from the General fund in a charter specialty Fund 09. The 2025-26 fiscal year represents the last year Orchard View Charter School will report its financial activity separately from the General Fund. Beginning in 2026-27, fiscal activities will be combined with the General Fund 01 as a roll up Fund 04 in the same way Twin Hill Charter Middle School is reported. .

Beginning Fund Balance: \$242,788.48

Ending Fund Balance: \$287,745.22
Net Increase (Decrease): \$44,956.74

Fund 09: Charter School Special Revenue Fund (SunRidge Charter School)

SunRidge Charter School reports its fiscal activities externally from the General fund in ORG 21 in a charter specialty Fund 09. The 2025-26 fiscal year represents the last year SunRidge Charter School will report its financial activity separately from the District's General Fund. Beginning in 2026-27, fiscal activities will be combined with the General Fund 01 in ORG 53 as a roll up Fund 05 in the same way Twin Hill Charter Middle School is reported.

Beginning Fund Balance: \$582,480.48
Ending Fund Balance: \$418,250.59
Net Increase (Decrease): \$(164,229.59)

Other Fund Summaries

Fund 08: Student Activity

This fund is used to account for associated student body (ASB) activities for all four school sites that do not meet the fiduciary activity criteria pursuant to Governmental Accounting Standards Board (GASB) Statement 84, thus are governmental activities. Revenues and expenditures in this fund are reflective of ASB activities district wide and are held in outside banks, not with the District.

Beginning Fund Balance: \$152,094.72
Ending Fund Balance: \$163,717.90
Net Increase (Decrease): \$11,623.18

Fund 12: Child Development

The Child Development Fund was established by the District to account separately for federal, state and local proceeds to operate child development programs. All monies received by the District are designated for the operation of child development services covered under the Child Care and Development Services Act (Ed. Code Section 8200 et seq.). Expenditures can be for administrative costs, child development activities, facilities and or for the repair, maintenance, and replacement of equipment used by the program. Currently, the District operates an aftercare program at the Apple Blossom Elementary facility that services both Twin Hills Charter Middle School and Apple Blossom Elementary students.

Beginning Fund Balance: \$94,366.15
Ending Fund Balance: \$50,363.40
Net Increase (Decrease): \$(44,002.75)

Fund 13: Cafeteria Special Revenue

The Cafeteria Special Revenue Fund is used to account separately for federal, state and local resources used to operate the food service program. The principal revenues in this fund are from Child Nutrition Program reimbursements (Federal and State), and interest earned on the fund. All meals provided to students (breakfast, lunch, and an afterschool supplement) are free for all students regardless of income level beginning July 2022 administered through the California Universal Meals Program. The Cafeteria Special Revenue Fund can only be used for expenditures for the operation of the District's food service program at all of its school sites. The Cafeteria program is not self sustaining and requires a General Fund

contribution each year. For the 2025-26 school year, the required contribution to maintain a positive fund balance was \$87,000.00.

Beginning Fund Balance: \$13,125.61

Ending Fund Balance: \$8,249.30

Net Increase (Decrease): \$(4,876.31)

Fund 14: Deferred Maintenance

The Deferred Maintenance Fund is used to separately account for the transactions in the State Deferred Maintenance Program. The State had made these funds unrestricted for 2009/10 to 2013/14. Beginning in 2014/15, the State has eliminated funding for that program and has directed funds instead towards the Local Control Funding Formula. The current year allocation of \$40,000 was received in the General Fund through LCFF, and is then transferred to the Deferred Maintenance Fund. Staff increased the contribution by \$10,000, totaling \$50,000 for the 2025-26 fiscal year. The District uses this fund to administer deferred maintenance needs throughout the District own facilities.

Beginning Fund Balance: \$192,332.57

Ending Fund Balance: \$175,300.80

Net Increase (Decrease): \$(17,031.77)

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. For the 2025-26 school year, no transfers to Fund 17 from the General Fund were made. The increase in fund balance is due to interest earned. Per GASB, the ending fund balance is considered part of the General Fund reserve.

Beginning Fund Balance: \$340,147.88

Ending Fund Balance: \$353,100.82

Net Increase (Decrease): \$12,952.94

Fund 20: Other Post Employment Benefits

This fund is designated to set aside resources for the District's postemployment obligations, including retiree benefits. The District continues to address these long-term liabilities in accordance with state reporting standards. Based on the most recent actuarial valuation, the total liability is estimated at \$1 million primarily for cash-based retirement incentives, with a minimal amount related to retiree healthcare. For 2025-26, the District transferred \$46,270 to support health 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.

Beginning Fund Balance: \$486,758.83

Ending Fund Balance: \$457,872.33

Net Increase (Decrease): \$(28,916.50)

Fund 21: Building (Bond)

The Building Fund is used to account separately for proceeds from the sale of property taxpayer levied Bonds (Ed. Code Section 15146) and not be used for any purpose other than those for which the bonds

were issued. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale of real property (Ed. Code 17462) and interest earned. For the 2025-26 fiscal year, the remaining Measure M funds were utilized to support Proposition 2 current expenditures.

Beginning Fund Balance: \$171,024.26
Ending Fund Balance: \$0
Net Increase (Decrease): \$(171,024.46)

Fund 25: Capital Facilities

This fund is used to account separately for monies received from developer fees, both commercial and residential, as a condition of approval (Ed Code 17620-17626) collected at the time building permits are issued. The District has suspended collection of these developer fees and the only revenue is from 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 was \$7,071.42.

Beginning Fund Balance: \$23,458.34
Ending Fund Balance: \$17,260.05
Net Increase (Decrease): \$(6,198.29)

Fund 40: Special Reserve for Capital Projects

This fund is used to accumulate resources designated for capital improvements or equipment purchases. In the 2025-26, funds were used to support Proposition 2 expenditures.

Beginning Fund Balance: \$98,354.58
Ending Fund Balance: \$60,141.92
Net Increase (Decrease): \$(38,212.66)

Fund 51: Bond Interest and Redemption

The Bond Interest and Redemption Fund exists as a holding account for the collection of payments made by property owners for general obligations. This account is held at the County Treasury and the District receives an accounting from the County for our annual reporting. Revenue is derived from interest only.

Beginning Fund Balance: \$1,269,548.91
Ending Fund Balance: \$1,306,282.96
Net Increase (Decrease): \$36,734.05

Staff are cautiously monitoring spending in the current and subsequent years to continue to meet BP 3100 or board assigned reserves of 17% in all years.

Unaudited Actuals
FINANCIAL REPORTS
2025-26 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	60.33%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	exempt
ESMOE	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
GANN	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$610,023.11
	Adjusted Appropriations Limit	\$4,857,814.72
	Appropriations Subject to Limit	\$4,857,814.72
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	8.95%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____
Clerk / Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 10, 2026

Printed Name: John Moise

Title: Clerk

To the Superintendent of Public Instruction:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

Printed Name: Dr. Amy Carter

Title: County Superintendent

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Sarah Lampenfeld
Name
Assistant Superintendent of Business
Title
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E-mail Address

For School District:

Katie Anderson
Name
Chief Business Official
Title
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E-mail Address

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2025-26 Unaudited 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		8,532,294.70	145,738.51	8,678,033.21	13,936,445.00	130,542.00	14,066,987.00	62.1%
2) Federal Revenue	8100-8299		0.00	209,583.83	209,583.83	0.00	175,003.00	175,003.00	-16.5%
3) Other State Revenue	8300-8599		143,542.83	951,353.11	1,094,895.94	284,808.00	1,754,671.00	2,039,479.00	86.3%
4) Other Local Revenue	8600-8799		774,405.53	561,273.34	1,335,678.87	270,198.00	1,494,998.00	1,765,196.00	32.2%
5) TOTAL, REVENUES			9,450,243.06	1,867,948.79	11,318,191.85	14,491,451.00	3,555,214.00	18,046,665.00	59.4%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		3,446,172.56	527,434.21	3,973,606.77	6,232,619.00	811,935.00	7,044,554.00	77.3%
2) Classified Salaries	2000-2999		1,352,201.13	408,531.76	1,760,732.89	1,835,560.00	816,494.00	2,652,054.00	50.6%
3) Employee Benefits	3000-3999		1,859,734.19	711,986.83	2,571,721.02	3,107,859.00	1,210,602.00	4,318,461.00	67.9%
4) Books and Supplies	4000-4999		111,685.08	216,806.91	328,491.99	113,882.00	300,049.00	413,931.00	26.0%
5) Services and Other Operating Expenditures	5000-5999		735,464.28	2,230,511.06	2,965,975.34	1,352,811.00	2,068,909.00	3,421,720.00	15.4%
6) Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	76,905.00	76,905.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		340,190.00	13,335.78	353,525.78	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			7,845,447.24	4,108,606.55	11,954,053.79	12,642,731.00	5,284,894.00	17,927,625.00	50.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,604,795.82	(2,240,657.76)	(635,861.94)	1,848,720.00	(1,729,680.00)	119,040.00	-118.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		1,699,697.24	0.00	1,699,697.24	64,550.00	569,213.00	633,763.00	-62.7%
b) Transfers Out	7600-7629		1,413,142.80	0.00	1,413,142.80	589,973.00	70,746.00	660,719.00	-53.2%
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		(2,149,630.04)	2,149,630.04	0.00	(1,305,544.00)	1,305,544.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,863,075.60)	2,149,630.04	286,554.44	(1,830,967.00)	1,804,011.00	(26,956.00)	-109.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(258,279.78)	(91,027.72)	(349,307.50)	17,753.00	74,331.00	92,084.00	-126.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		2,971,665.93	584,362.94	3,556,028.87	2,713,386.15	493,335.22	3,206,721.37	-9.8%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited 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)			2,971,665.93	584,362.94	3,556,028.87	2,713,386.15	493,335.22	3,206,721.37	-9.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,971,665.93	584,362.94	3,556,028.87	2,713,386.15	493,335.22	3,206,721.37	-9.8%
2) Ending Balance, June 30 (E + F1e)			2,713,386.15	493,335.22	3,206,721.37	2,731,139.15	567,666.22	3,298,805.37	2.9%
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	493,335.22	493,335.22	0.00	597,714.71	597,714.71	21.2%
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	1,874,831.82	0.00	1,874,831.82	1,848,073.82	0.00	1,848,073.82	-1.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	478,162.00	0.00	478,162.00	743,534.00	0.00	743,534.00	55.5%
Unassigned/Unappropriated Amount		9790	355,392.33	0.00	355,392.33	139,531.33	(30,048.49)	109,482.84	-69.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,704,561.09	457,002.50	2,161,563.59				
1) Fair Value Adjustment to Cash in County Treasury		9111	(10,375.00)	0.00	(10,375.00)				
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	749,944.27	208,576.01	958,520.28				
4) Due from Grantor Government		9290	880,865.07	258,077.71	1,138,942.78				
5) Due from Other Funds		9310	1,549,126.32	100,000.00	1,649,126.32				
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				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited 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			4,879,121.75	1,023,656.22	5,902,777.97				
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	854,574.28	506,836.96	1,361,411.24				
2) Due to Grantor Governments		9590	224,796.00	(13,829.69)	210,966.31				
3) Due to Other Funds		9610	1,086,365.32	37,313.73	1,123,679.05				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			2,165,735.60	530,321.00	2,696,056.60				
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									
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,713,386.15	493,335.22	3,206,721.37				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	4,498,570.00	0.00	4,498,570.00	6,537,368.00	0.00	6,537,368.00	45.3%
Education Protection Account State Aid - Current Year		8012	1,087,689.00	0.00	1,087,689.00	2,332,921.00	0.00	2,332,921.00	114.5%
State Aid - Prior Years		8019	226,554.00	0.00	226,554.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	15,962.59	0.00	15,962.59	15,899.00	0.00	15,899.00	-0.4%
Timber Yield Tax		8022	310.30	0.00	310.30	1,530.00	0.00	1,530.00	393.1%
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	3,976,202.25	0.00	3,976,202.25	3,893,626.00	0.00	3,893,626.00	-2.1%
Unsecured Roll Taxes		8042	113,903.94	0.00	113,903.94	109,309.00	0.00	109,309.00	-4.0%
Prior Years' Taxes		8043	2,670.22	0.00	2,670.22	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	214,359.40	0.00	214,359.40	202,864.00	0.00	202,864.00	-5.4%
Education Revenue Augmentation Fund (ERAF)		8045	871,566.00	0.00	871,566.00	892,928.00	0.00	892,928.00	2.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2025-26 Unaudited 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			11,007,787.70	0.00	11,007,787.70	13,986,445.00	0.00	13,986,445.00	27.1%
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	(2,425,493.00)	0.00	(2,425,493.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	145,738.51	145,738.51	0.00	130,542.00	130,542.00	-10.4%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,532,294.70	145,738.51	8,678,033.21	13,936,445.00	130,542.00	14,066,987.00	62.1%
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	148,121.88	148,121.88	0.00	128,741.00	128,741.00	-13.1%
Special Education Discretionary Grants		8182	0.00	14,433.95	14,433.95	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		39,674.00	39,674.00		39,001.00	39,001.00	-1.7%
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		7,354.00	7,354.00		7,261.00	7,261.00	-1.3%
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%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2025-26 Unaudited 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	209,583.83	209,583.83	0.00	175,003.00	175,003.00	-16.5%
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	104,186.83	46,508.11	150,694.94	187,855.00	81,074.00	268,929.00	78.5%
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		224,641.00	224,641.00		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		0.00	0.00		0.00	0.00	0.0%
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		80,899.00	80,899.00		144,865.00	144,865.00	79.1%
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	24,171.00	599,305.00	623,476.00	67,142.00	1,182,202.00	1,249,344.00	100.4%
TOTAL, OTHER STATE REVENUE			143,542.83	951,353.11	1,094,895.94	284,808.00	1,754,671.00	2,039,479.00	86.3%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	28,113.00	0.00	28,113.00	28,498.00	0.00	28,498.00	1.4%
Interest		8660	136,528.08	0.00	136,528.08	193,000.00	0.00	193,000.00	41.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,035.00)	0.00	(5,035.00)	0.00	0.00	0.00	-100.0%
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	49,868.94	229,868.94	0.00	50,000.00	50,000.00	-78.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	376,370.00	0.00	376,370.00	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	58,429.45	179,128.40	237,557.85	48,700.00	295,412.00	344,112.00	44.9%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited 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		332,276.00	332,276.00		1,149,586.00	1,149,586.00	246.0%
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			774,405.53	561,273.34	1,335,678.87	270,198.00	1,494,998.00	1,765,196.00	32.2%
TOTAL, REVENUES			9,450,243.06	1,867,948.79	11,318,191.85	14,491,451.00	3,555,214.00	18,046,665.00	59.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,666,747.52	467,986.78	3,134,734.30	5,245,862.00	557,667.00	5,803,529.00	85.1%
Certificated Pupil Support Salaries		1200	86,808.55	37,291.98	124,100.53	129,899.00	137,578.00	267,477.00	115.5%
Certificated Supervisors' and Administrators' Salaries		1300	692,616.49	22,155.45	714,771.94	856,858.00	116,690.00	973,548.00	36.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,446,172.56	527,434.21	3,973,606.77	6,232,619.00	811,935.00	7,044,554.00	77.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	182,893.71	193,519.87	376,413.58	427,324.00	443,186.00	870,510.00	131.3%
Classified Support Salaries		2200	323,780.22	179,687.85	503,468.07	365,221.00	318,168.00	683,389.00	35.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	17,095.79	17,095.79	204,157.00	37,430.00	241,587.00	1,313.1%
Clerical, Technical and Office Salaries		2400	596,539.50	0.00	596,539.50	610,872.00	0.00	610,872.00	2.4%
Other Classified Salaries		2900	248,987.70	18,228.25	267,215.95	227,986.00	17,710.00	245,696.00	-8.1%
TOTAL, CLASSIFIED SALARIES			1,352,201.13	408,531.76	1,760,732.89	1,835,560.00	816,494.00	2,652,054.00	50.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	616,102.74	454,588.10	1,070,690.84	1,181,989.00	792,974.00	1,974,963.00	84.5%
PERS		3201-3202	344,897.43	101,203.14	446,100.57	500,373.00	188,308.00	688,681.00	54.4%
OASDI/Medicare/Alternative		3301-3302	158,195.26	38,863.49	197,058.75	240,277.00	75,032.00	315,309.00	60.0%
Health and Welfare Benefits		3401-3402	659,445.15	102,518.39	761,963.54	1,051,346.00	128,839.00	1,180,185.00	54.9%
Unemployment Insurance		3501-3502	2,329.79	477.20	2,806.99	3,832.00	775.00	4,607.00	64.1%
Workers' Compensation		3601-3602	72,433.82	14,336.51	86,770.33	123,712.00	24,674.00	148,386.00	71.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited 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			1,859,734.19	711,986.83	2,571,721.02	3,107,859.00	1,210,602.00	4,318,461.00	67.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	15,016.44	15,016.44	4,000.00	41,791.00	45,791.00	204.9%
Books and Other Reference Materials		4200	700.74	0.00	700.74	750.00	0.00	750.00	7.0%
Materials and Supplies		4300	103,078.30	169,406.63	272,484.93	94,692.00	241,258.00	335,950.00	23.3%
Noncapitalized Equipment		4400	7,906.04	32,383.84	40,289.88	14,440.00	17,000.00	31,440.00	-22.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			111,685.08	216,806.91	328,491.99	113,882.00	300,049.00	413,931.00	26.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	191,562.05	1,436,098.31	1,627,660.36	236,543.00	1,523,114.00	1,759,657.00	8.1%
Travel and Conferences		5200	405.05	27,258.98	27,664.03	17,300.00	15,014.00	32,314.00	16.8%
Dues and Memberships		5300	10,323.49	495.00	10,818.49	18,620.00	0.00	18,620.00	72.1%
Insurance		5400 - 5499	149,259.00	0.00	149,259.00	172,951.00	0.00	172,951.00	15.9%
Operations and Housekeeping Services		5500	63,714.82	0.00	63,714.82	196,500.00	0.00	196,500.00	208.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	54,810.17	59,873.87	114,684.04	310,872.00	23,000.00	333,872.00	191.1%
Transfers of Direct Costs		5710	(34,055.89)	34,055.89	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(35,222.52)	110,815.93	75,593.41	0.00	72,000.00	72,000.00	-4.8%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	323,450.70	561,913.08	885,363.78	386,209.00	435,781.00	821,990.00	-7.2%
Communications		5900	11,217.41	0.00	11,217.41	13,816.00	0.00	13,816.00	23.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			735,464.28	2,230,511.06	2,965,975.34	1,352,811.00	2,068,909.00	3,421,720.00	15.4%
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	76,905.00	76,905.00	New
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%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	57,888.96	205,801.96
6019	Student Support and Professional Development Discretionary Block Grant	94,471.67	0.00
6230	California Clean Energy Jobs Act	70,694.47	70,694.47
6300	Lottery: Instructional Materials	57,196.54	66,899.54
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	125,447.94	154,336.94
7810	Other Restricted State	3,625.11	3,635.11
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	60,346.69	96,346.69
9010	Other Restricted Local	23,663.84	0.00
Total, Restricted Balance		493,335.22	597,714.71

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	213,794.26	0.00	-100.0%
5) TOTAL, REVENUES			213,794.26	0.00	-100.0%
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	42,790.75	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	159,380.33	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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			202,171.08	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,623.18	0.00	-100.0%
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)			11,623.18	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	152,094.72	163,717.90	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			152,094.72	163,717.90	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			152,094.72	163,717.90	7.6%
2) Ending Balance, June 30 (E + F1e)			163,717.90	163,717.90	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	163,717.90	163,717.90	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 Unaudited 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	163,717.90		
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			163,717.90		
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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			163,717.90		
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	3.59	0.00	-100.0%
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	213,790.67	0.00	-100.0%
TOTAL, REVENUES			213,794.26	0.00	-100.0%
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 Unaudited 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	42,790.75	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			42,790.75	0.00	-100.0%
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	159,380.33	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			159,380.33	0.00	-100.0%
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			202,171.08	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					
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 Unaudited 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 Unaudited 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	213,794.26	0.00	-100.0%
5) TOTAL, REVENUES			213,794.26	0.00	-100.0%
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		202,171.08	0.00	-100.0%
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			202,171.08	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,623.18	0.00	-100.0%
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)			11,623.18	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	152,094.72	163,717.90	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			152,094.72	163,717.90	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			152,094.72	163,717.90	7.6%
2) Ending Balance, June 30 (E + F1e)			163,717.90	163,717.90	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	163,717.90	163,717.90	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 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	163,717.90	163,717.90
Total, Restricted Balance		163,717.90	163,717.90

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,654,870.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	336,429.65	0.00	-100.0%
4) Other Local Revenue		8600-8799	35,974.70	0.00	-100.0%
5) TOTAL, REVENUES			3,027,274.35	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,494,518.44	0.00	-100.0%
2) Classified Salaries		2000-2999	260,132.34	0.00	-100.0%
3) Employee Benefits		3000-3999	779,581.72	0.00	-100.0%
4) Books and Supplies		4000-4999	72,651.73	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	66,914.05	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	5,618.01	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,679,416.29	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			347,858.06	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	421,497.00	0.00	-100.0%
b) Transfers Out		7600-7629	724,398.32	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			(302,901.32)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			44,956.74	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,788.48	287,745.22	18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,788.48	287,745.22	18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,788.48	287,745.22	18.5%
2) Ending Balance, June 30 (E + F1e)			287,745.22	287,745.22	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	158,525.72	158,525.72	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	129,219.50	129,219.50	0.0%
Carryover	1100	9780	27,952.29		
Prior Year Carryover	1100	9780		27,952.29	
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	406,301.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,950.00)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	143,756.00		
4) Due from Grantor Government		9290	115,237.87		
5) Due from Other Funds		9310	321,497.00		
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			984,842.69		
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	60,568.09		
2) Due to Grantor Governments		9590	2,952.06		
3) Due to Other Funds		9610	584,398.32		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	49,179.00		
6) TOTAL, LIABILITIES			697,097.47		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			287,745.22		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	922,085.00	0.00	-100.0%
Education Protection Account State Aid - Current Year		8012	592,954.00	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	1,139,567.00	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			2,654,870.00	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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
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	62,764.65	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	34,836.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
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	230,641.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			336,429.65	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	17,216.70	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,242.00)	0.00	-100.0%
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	20,000.00	0.00	-100.0%
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			35,974.70	0.00	-100.0%
TOTAL, REVENUES			3,027,274.35	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,329,219.32	0.00	-100.0%
Certificated Pupil Support Salaries		1200	27,297.58	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	138,001.54	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,494,518.44	0.00	-100.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Instructional Salaries		2100	154,063.69	0.00	-100.0%
Classified Support Salaries		2200	21,784.34	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	84,284.31	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			260,132.34	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	425,219.12	0.00	-100.0%
PERS		3201-3202	38,004.13	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	40,532.98	0.00	-100.0%
Health and Welfare Benefits		3401-3402	248,311.92	0.00	-100.0%
Unemployment Insurance		3501-3502	843.08	0.00	-100.0%
Workers' Compensation		3601-3602	26,670.49	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			779,581.72	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	3,224.68	0.00	-100.0%
Books and Other Reference Materials		4200	87.35	0.00	-100.0%
Materials and Supplies		4300	69,339.70	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			72,651.73	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,024.01	0.00	-100.0%
Dues and Memberships		5300	1,420.00	0.00	-100.0%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,400.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,808.85	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	42,935.23	0.00	-100.0%
Communications		5900	2,325.96	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,914.05	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	5,618.01	0.00	-100.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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)			5,618.01	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			2,679,416.29	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	421,497.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			421,497.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	724,398.32	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			724,398.32	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)			(302,901.32)	0.00	-100.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6019	Student Support and Professional Development Discretionary Block Grant	57,289.13	57,289.13
6230	California Clean Energy Jobs Act	45,522.95	45,522.95
6300	Lottery: Instructional Materials	14,225.32	14,225.32
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	32,896.45	32,896.45
7810	Other Restricted State	3,059.04	3,059.04
9010	Other Restricted Local	5,532.83	5,532.83
Total, Restricted Balance		158,525.72	158,525.72

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	327,494.68	335,000.00	2.3%
5) TOTAL, REVENUES			327,494.68	335,000.00	2.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	306,312.65	283,448.00	-7.5%
3) Employee Benefits		3000-3999	71,181.09	75,198.00	5.6%
4) Books and Supplies		4000-4999	20,448.61	12,250.00	-40.1%
5) Services and Other Operating Expenditures		5000-5999	(50,828.91)	(68,500.00)	34.8%
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			347,113.44	302,396.00	-12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,618.76)	32,604.00	-266.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	24,383.99	30,000.00	23.0%
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			(24,383.99)	(30,000.00)	23.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(44,002.75)	2,604.00	-105.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	94,366.15	50,363.40	-46.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,366.15	50,363.40	-46.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,366.15	50,363.40	-46.6%
2) Ending Balance, June 30 (E + F1e)			50,363.40	52,967.40	5.2%
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	46,363.40	52,967.40	14.2%
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	39,668.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	(190.00)		
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 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	38,730.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	24,060.41		
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			106,269.13		
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	31,521.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	24,383.99		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			55,905.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			50,363.40		
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	2,038.15	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	287,528.93	305,000.00	6.1%
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	37,933.60	30,000.00	-20.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			327,494.68	335,000.00	2.3%
TOTAL, REVENUES			327,494.68	335,000.00	2.3%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	18,225.23	37,430.00	105.4%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	288,087.42	246,018.00	-14.6%
TOTAL, CLASSIFIED SALARIES			306,312.65	283,448.00	-7.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	31,939.99	42,105.00	31.8%
OASDI/Medicare/Alternative		3301-3302	23,089.09	19,938.00	-13.6%
Health and Welfare Benefits		3401-3402	11,350.36	8,709.00	-23.3%
Unemployment Insurance		3501-3502	145.62	137.00	-5.9%
Workers' Compensation		3601-3602	4,656.03	4,309.00	-7.5%
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			71,181.09	75,198.00	5.6%
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	20,448.61	12,250.00	-40.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,448.61	12,250.00	-40.1%
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	7,065.77	1,000.00	-85.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(75,593.41)	(72,000.00)	-4.8%
Professional/Consulting Services and Operating Expenditures		5800	16,218.19	2,500.00	-84.6%
Communications		5900	1,480.54	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(50,828.91)	(68,500.00)	34.8%
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 Unaudited 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			347,113.44	302,396.00	-12.9%
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	24,383.99	30,000.00	23.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			24,383.99	30,000.00	23.0%
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)			(24,383.99)	(30,000.00)	23.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	139,237.97	109,550.00	-21.3%
3) Other State Revenue		8300-8599	286,323.17	241,800.00	-15.5%
4) Other Local Revenue		8600-8799	841.29	2,250.00	167.4%
5) TOTAL, REVENUES			426,402.43	353,600.00	-17.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	53,811.27	71,344.00	32.6%
3) Employee Benefits		3000-3999	28,737.88	24,474.00	-14.8%
4) Books and Supplies		4000-4999	313,234.46	342,500.00	9.3%
5) Services and Other Operating Expenditures		5000-5999	122,495.13	5,850.00	-95.2%
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			518,278.74	444,168.00	-14.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(91,876.31)	(90,568.00)	-1.4%
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)			(4,876.31)	938.00	-119.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,125.61	8,249.30	-37.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,125.61	8,249.30	-37.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,125.61	8,249.30	-37.2%
2) Ending Balance, June 30 (E + F1e)			8,249.30	9,187.30	11.4%
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	8,249.30	9,187.30	11.4%
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	6,661.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	(32.00)		
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 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	33,189.03		
4) Due from Grantor Government		9290	102,719.46		
5) Due from Other Funds		9310	7,011.20		
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			149,549.64		
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	91,300.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	50,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			141,300.34		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			8,249.30		
FEDERAL REVENUE					
Child Nutrition Programs		8220	120,066.17	109,550.00	-8.8%
Donated Food Commodities		8221	19,171.80	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			139,237.97	109,550.00	-21.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	286,323.17	241,800.00	-15.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			286,323.17	241,800.00	-15.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	1,000.00	New
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	867.29	1,250.00	44.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(26.00)	0.00	-100.0%
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			841.29	2,250.00	167.4%
TOTAL, REVENUES			426,402.43	353,600.00	-17.1%
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	53,811.27	71,344.00	32.6%
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 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			53,811.27	71,344.00	32.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,097.44	17,896.00	26.9%
OASDI/Medicare/Alternative		3301-3302	4,005.31	5,459.00	36.3%
Health and Welfare Benefits		3401-3402	9,796.65	0.00	-100.0%
Unemployment Insurance		3501-3502	26.22	35.00	33.5%
Workers' Compensation		3601-3602	812.26	1,084.00	33.5%
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			28,737.88	24,474.00	-14.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	949.65	2,000.00	110.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	312,284.81	340,500.00	9.0%
TOTAL, BOOKS AND SUPPLIES			313,234.46	342,500.00	9.3%
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	0.00	1,200.00	New
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	122,495.13	4,150.00	-96.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			122,495.13	5,850.00	-95.2%
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			518,278.74	444,168.00	-14.3%
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 Unaudited 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%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	8,249.30	9,187.30
Total, Restricted Balance		8,249.30	9,187.30

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	6,064.23	7,000.00	15.4%
5) TOTAL, REVENUES			56,064.23	57,000.00	1.7%
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	73,096.00	26,000.00	-64.4%
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			73,096.00	26,000.00	-64.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,031.77)	31,000.00	-282.0%
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)			(17,031.77)	31,000.00	-282.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,332.57	175,300.80	-8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,332.57	175,300.80	-8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,332.57	175,300.80	-8.9%
2) Ending Balance, June 30 (E + F1e)			175,300.80	206,300.80	17.7%
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	175,300.80	206,300.80	17.7%
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	176,145.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	(845.00)		
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 Unaudited 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			175,300.80		
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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			175,300.80		
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	6,617.23	7,000.00	5.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(553.00)	0.00	-100.0%
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			6,064.23	7,000.00	15.4%
TOTAL, REVENUES			56,064.23	57,000.00	1.7%
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 Unaudited 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	64,787.00	20,000.00	-69.1%
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	8,309.00	6,000.00	-27.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			73,096.00	26,000.00	-64.4%
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			73,096.00	26,000.00	-64.4%
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%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	12,952.94	15,000.00	15.8%
5) TOTAL, REVENUES			12,952.94	15,000.00	15.8%
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	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)			12,952.94	15,000.00	15.8%
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)			12,952.94	15,000.00	15.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	340,147.88	353,100.82	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			340,147.88	353,100.82	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			340,147.88	353,100.82	3.8%
2) Ending Balance, June 30 (E + F1e)			353,100.82	368,100.82	4.2%
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	353,100.82	368,100.82	4.2%
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	354,803.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,703.00)		
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 Unaudited 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			353,100.82		
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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			353,100.82		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	14,144.94	15,000.00	6.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,192.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			12,952.94	15,000.00	15.8%
TOTAL, REVENUES			12,952.94	15,000.00	15.8%
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%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	17,352.63	18,000.00	3.7%
5) TOTAL, REVENUES			17,352.63	18,000.00	3.7%
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)			17,352.63	18,000.00	3.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	46,269.13	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			(46,269.13)	(34,550.00)	-25.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,916.50)	(16,550.00)	-42.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	486,758.83	457,842.33	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			486,758.83	457,842.33	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			486,758.83	457,842.33	-5.9%
2) Ending Balance, June 30 (E + F1e)			457,842.33	441,292.33	-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	457,842.33	441,292.33	-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	460,050.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,208.00)		
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 Unaudited 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			457,842.33		
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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			457,842.33		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	18,829.63	18,000.00	-4.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,477.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			17,352.63	18,000.00	3.7%
TOTAL, REVENUES			17,352.63	18,000.00	3.7%
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	46,269.13	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			46,269.13	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)			(46,269.13)	(34,550.00)	-25.3%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	6,250.60	6,500.00	4.0%
5) TOTAL, REVENUES			6,250.60	6,500.00	4.0%
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	177,274.86	0.00	-100.0%
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			177,274.86	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(171,024.26)	6,500.00	-103.8%
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)			(171,024.26)	6,500.00	-103.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	171,024.26	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			171,024.26	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			171,024.26	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	6,500.00	New
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	6,500.00	New
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	178,129.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	(855.00)		
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 Unaudited 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			177,274.86		
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	177,274.86		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			177,274.86		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
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	6,848.60	6,500.00	-5.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(598.00)	0.00	-100.0%
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			6,250.60	6,500.00	4.0%
TOTAL, REVENUES			6,250.60	6,500.00	4.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	177,274.86	0.00	-100.0%
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			177,274.86	0.00	-100.0%
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			177,274.86	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 Unaudited 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%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	873.13	800.00	-8.4%
5) TOTAL, REVENUES			873.13	800.00	-8.4%
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	7,071.42	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,071.42	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,198.29)	800.00	-112.9%
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)			(6,198.29)	800.00	-112.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,458.34	17,260.05	-26.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,458.34	17,260.05	-26.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,458.34	17,260.05	-26.4%
2) Ending Balance, June 30 (E + F1e)			17,260.05	18,060.05	4.6%
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	17,260.05	18,060.05	4.6%
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	17,343.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	(83.00)		
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 Unaudited 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			17,260.05		
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	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 (must agree with line F2) (G10 + H2) - (I6 + J2)			17,260.05		
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	921.13	800.00	-13.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(48.00)	0.00	-100.0%
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			873.13	800.00	-8.4%
TOTAL, REVENUES			873.13	800.00	-8.4%
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 Unaudited 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	7,071.42	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)			7,071.42	0.00	-100.0%
TOTAL, EXPENDITURES			7,071.42	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 Unaudited 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%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	17,260.05	18,060.05
Total, Restricted Balance		17,260.05	18,060.05

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	3,746.05	3,750.00	0.1%
5) TOTAL, REVENUES			3,746.05	3,750.00	0.1%
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	22,942.37	0.00	-100.0%
6) Capital Outlay		6000-6999	19,016.34	0.00	-100.0%
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			41,958.71	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,212.66)	3,750.00	-109.8%
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)			(38,212.66)	3,750.00	-109.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,354.58	60,141.92	-38.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,354.58	60,141.92	-38.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,354.58	60,141.92	-38.9%
2) Ending Balance, June 30 (E + F1e)			60,141.92	63,891.92	6.2%
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	60,141.92	63,891.92	6.2%
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	102,592.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	(492.00)		
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 Unaudited 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			102,100.63		
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	41,958.71		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			41,958.71		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			60,141.92		
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	4,090.05	3,750.00	-8.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(344.00)	0.00	-100.0%
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			3,746.05	3,750.00	0.1%
TOTAL, REVENUES			3,746.05	3,750.00	0.1%
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 Unaudited 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	22,942.37	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,942.37	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	19,016.34	0.00	-100.0%
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			19,016.34	0.00	-100.0%
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			41,958.71	0.00	-100.0%
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 Unaudited 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%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,754.85	0.00	-100.0%
3) Other State Revenue		8300-8599	2,463.85	0.00	-100.0%
4) Other Local Revenue		8600-8799	556,714.29	0.00	-100.0%
5) TOTAL, REVENUES			566,932.99	0.00	-100.0%
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	530,198.94	535,750.00	1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			530,198.94	535,750.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			36,734.05	(535,750.00)	-1,558.5%
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)			36,734.05	(535,750.00)	-1,558.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,269,548.91	1,306,282.96	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,269,548.91	1,306,282.96	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,269,548.91	1,306,282.96	2.9%
2) Ending Balance, June 30 (E + F1e)			1,306,282.96	770,532.96	-41.0%
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	1,306,282.96	770,532.96	-41.0%
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	1,312,582.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,300.00)		
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 Unaudited 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			1,306,282.96		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,306,282.96		
FEDERAL REVENUE					
All Other Federal Revenue		8290	7,754.85	0.00	-100.0%
TOTAL, FEDERAL REVENUE			7,754.85	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	2,463.85	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,463.85	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	500,650.02	0.00	-100.0%
Unsecured Roll		8612	5,185.57	0.00	-100.0%
Prior Years' Taxes		8613	(257.72)	0.00	-100.0%
Supplemental Taxes		8614	14,602.13	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	40,927.29	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,393.00)	0.00	-100.0%
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			556,714.29	0.00	-100.0%
TOTAL, REVENUES			566,932.99	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	483,429.40	89,189.85	-81.6%
Bond Interest and Other Service Charges		7434	46,769.54	446,560.15	854.8%
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)			530,198.94	535,750.00	1.0%
TOTAL, EXPENDITURES			530,198.94	535,750.00	1.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Unaudited 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%

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

TWIN HILLS UNION SCHOOL DISTRICT DISTRICT
2025-26 Unaudited Actuals Combined* Multi-Year Projection

	Unaudited 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)			2.30%			2.87%			3.30%			3.09%
Augmentation			0.00%			1.46%			0.00%			0.00%
Funded COLA			2.30%			4.33%			3.30%			3.09%
District ADA: 3 Year Rolling Average			288.80			272.55			270.72			267.67
Charters ADA: Current Year			702.10			716.15			726.42			723.55
District Wide Average Daily Attendance (ADA)			976.49			988.70			997.14			991.22
District Wide Unduplicated Per Pupil Percentage			24.59%			25.31%			24.62%			24.53%
District Wide Enrollment			1029.00			1057.00			1067.00			1062.00
Revenue												
LCFF Sources: LCFF, EPA, Property Taxes 8010-8099	12,149,467	145,739	12,295,205	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	2,026,715	-	2,026,715	1,439,430	-	1,439,430	1,439,430	-	1,439,430	1,439,430	-	1,439,430
Transportation	21,202	-	21,202	109,350	-	109,350	112,959	-	112,959	116,449	-	116,449
Revenue transfer (Def Maint, F14)	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)
Federal Revenues 8100-8299	-	209,584	209,584	-	175,003	175,003	-	175,003	175,003	-	175,003	175,003
Other State Revenues 8300-8599	249,052	989,265	1,238,317	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	-	607,764	607,764	-	637,891	637,891	-	637,891	637,891	-	637,891	637,891
Local Revenues 8600-8799	1,194,273	899,152	2,093,425	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	15,590,709	2,851,503	18,442,212	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	6,127,310	636,454	6,763,764	6,232,619	811,935	7,044,554	6,503,181	680,116	7,183,297	6,634,969	689,700	7,324,667
Classified Salaries 2000-2999	2,009,085	713,869	2,722,954	1,835,560	816,494	2,652,054	1,916,281	719,728	2,636,010	1,945,026	689,564	2,634,589
Employee Benefits	3,109,939	1,094,982	4,204,922	3,107,859	1,210,602	4,318,461	3,225,294	1,146,663	4,371,959	3,270,810	1,138,039	4,408,849
Employee Benefits -- Statutory 3301-3399; 3501-3699	410,585	82,989	458,359	367,759	100,481	468,240	390,868	95,299	486,167	391,968	92,843	484,812
Employee Benefits STRS/PERS on Behalf of State	-	607,764	607,764	-	637,891	637,891	-	637,891	637,891	-	637,891	637,891
Employee Benefits STRS 3101-3199	1,110,875	729,855	1,232,967	1,182,051	164,599	1,346,650	1,240,754	139,712	1,380,467	1,267,342	141,355	1,408,696
Employee Benefits PERS 3201-3299	499,980	155,279	653,290	500,373	178,792	679,165	521,299	142,345	663,644	511,350	131,906	643,256
Employee & Retiree Benefits -- Health & Welfare 3400-3499; 3700-3799	1,123,714	128,829	1,252,543	1,057,676	128,839	1,186,515	1,072,373	131,416	1,203,790	1,100,150	134,044	1,234,194
Books and Supplies 4000-4999	188,027	440,907	628,934	113,882	300,049	413,931	174,513	252,674	427,187	125,475	219,848	345,322
Services, Other Operating Expenses 5000-5999	1,511,946	2,692,228	4,204,174	1,352,811	2,068,909	3,421,720	1,403,723	2,175,096	3,578,819	1,454,872	2,216,378	3,671,250
Capital Outlay 6000-6999	-	-	-	-	76,905	76,905	-	-	-	-	-	-
Other Outgo 7100-7199; 7300-7499	340,190	29,508	369,698	-	-	-	-	-	-	-	-	-
Other Outgo (Transfers of Indirect Costs) 7300-7399	-	-	-	-	-	-	(208,012)	208,012	-	(206,763)	206,763	-
Total Expenditures	13,286,497	5,607,948	18,894,445	12,642,731	5,284,894	17,927,625	13,014,980	5,182,289	18,197,272	13,224,389	5,160,292	18,384,677
Excess (Deficiency)	2,304,212	(2,756,445)	(452,233)	1,848,720	(1,729,680)	119,040	2,042,331	(2,069,125)	(26,797)	2,147,786	(2,018,324)	129,467
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	24,384	-	24,384	30,000	-	30,000	30,000	-	30,000	30,000	-	30,000
Transfer in from Charters to Fund 01 8910-8929	2,114,728	-	2,114,728	-	569,213	569,213	-	569,213	569,213	-	569,213	569,213
Transfer Out to Charters for SPED Support 7610-7629	(2,050,541)	(64,187)	(2,114,728)	(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	(2,651,506)	2,651,506	-	(1,269,544)	1,269,544	-	(1,439,261)	1,439,261	-	(1,461,062)	1,461,062	-
Total Transfers/Other Uses	(2,603,664)	2,587,318	(16,346)	(1,794,967)	1,768,011	(26,956)	(1,964,684)	1,937,728	(26,956)	(1,986,485)	1,959,529	(26,956)
Net Increase (Decrease)	(299,453)	(169,127)	(468,579)	53,753	38,331	92,084	77,647	(131,398)	(53,753)	161,301	(58,794)	102,511
Fund Balance												
Beginning Balance	3,358,831	1,022,467	4,381,298	3,059,378	853,340	3,912,718	3,113,131	891,671	4,004,802	3,190,779	760,273	3,951,052
Audit Adjustment(s)	-	-	-	-	-	-	-	-	-	-	-	-
Net Ending Balance	3,059,378	853,340	3,912,718	3,113,131	891,671	4,004,802	3,190,779	760,273	3,951,049	3,352,078	701,479	4,053,561
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	-	853,340	853,340	-	891,671	891,671	-	760,273	760,273	-	701,479	701,479
Assigned -- Fund Bal Support/Pensions/Tech/Facilities/Transportation	2,294,601	-	2,294,601	2,387,026	-	2,387,026	2,453,888	-	2,453,888	2,607,691	-	2,607,691
Reserve for Economic Uncertainties 9789	755,778	-	755,778	717,105	-	717,105	727,891	-	727,891	735,387	-	735,387
Unassigned/Unappropriated Ending Bal 9790	0	-	0	0	-	0	0	-	0	0	-	0
Net Ending Balance	3,059,378	853,340	3,912,718	3,113,131	891,671	4,004,802	3,190,779	760,273	3,951,052	3,352,078	701,479	4,053,557
<i>Fund 17 Balance 9790</i>	<i>353,101</i>			<i>367,148</i>			<i>382,148</i>			<i>397,148</i>		
<i>Reserve Percentage including Fund 17</i>	<i>19%</i>			<i>19%</i>			<i>19%</i>			<i>20%</i>		

* Represents Funds 01, 03, 09 & Sunridge 09 combined

The State Standard Account Code Structures (SACS) system's required Supplementary Form during the Unaudited Actual Period. Below is a brief description and intent of each required Form.

Form A: Attendance - shows the final ADA as recorded during the final 2025-26 funding period (Annual), as well as what was projected at the 2026-27 Adopted Budget.

Form ASSET – shows how the District's land, buildings and equipment are depreciated according to GASB and GAAP requirements.

Form CA: Certification of Actuals - required to be signed by both the board and county before state submission

Form CEA: Current Expenses Formula/Minimum Classroom Compensation – calculation showing the District spent the minimum requirement of 60% of all expenses on certificated salaries and benefits.

Form DEBT - shows the District's large debt payment structures (OPEB, GO Bonds, and staff Pensions) and current obligations

Form ESMOE: Every Student Succeeds Act Maintenance of Effort – calculation showing the District spent at least as much as the previous year on student

Form ICR: Indirect Cost Rate – calculates the projected Indirect Cost Rate the District may charge programs for administrative oversight

Form L: Lottery – detail account of how the District spent its unrestricted and restricted Lottery allocations

Form PCR: Program Cost Report – shows the distribution of how the District spent money between the different education program types (regular education, special education, transportation services)

Form PCRAF: Program Cost Report Schedule of Allocation Factors – designation of FTE and student count per education program types

Form SEMA & SEMB: Special Education Maintenance of Effort (Actuals vs. Budget) – report on how special education dollars were expended by program type, and if we spent at least as much as last year on special education programming

Form SIAA: Summary of Interfund Activities – list of all transfers made between the District various funds (from the general fund to other funds)

Form TRC: Technical Review Checks – Shows the accurate reporting of the District's Finances to the State via the SACS reporting system

Description	2025-26 Unaudited 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)	277.35	276.98	288.80	272.55	272.55	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)	277.35	276.98	288.80	272.55	272.55	277.90
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	.62	.62	.62	1.01	1.01	1.01
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 A5a through A5f)	.62	.62	.62	1.01	1.01	1.01
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	277.97	277.60	289.42	273.56	273.56	278.91
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Unaudited 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 Unaudited 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	241.23	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	0.00	0.00	0.00			
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	241.23	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	241.23	240.97	716.15	716.15	716.15

	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	32,492.00		13,779,355.00
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	32,492.00	0.00	16,247,977.00
Accumulated Depreciation for:						
Land Improvements	(1,213,444.00)	(5,685.00)	(1,219,129.00)			(1,219,129.00)
Buildings	(8,384,343.00)	(84,171.00)	(8,468,514.00)			(8,468,514.00)
Equipment	(397,468.00)	(24,845.00)	(422,313.00)			(422,313.00)
Total accumulated depreciation	(9,995,255.00)	(114,701.00)	(10,109,956.00)	0.00	0.00	(10,109,956.00)
Total capital assets being depreciated, net excluding lease and subscription assets	6,220,230.00	(114,701.00)	6,105,529.00	32,492.00	0.00	6,138,021.00
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	(114,701.00)	6,132,008.00	32,492.00	0.00	6,164,500.00
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

Unaudited Actuals
2025-26 Unaudited 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	3,973,606.77	301	0.00	303	3,973,606.77	305	1,500.00	127,377.57	307	3,846,229.20	309
2000 - Classified Salaries	1,760,732.89	311	892.36	313	1,759,840.53	315	15,145.70	191,013.34	317	1,568,827.19	319
3000 - Employee Benefits	2,571,721.02	321	6,817.61	323	2,564,903.41	325	4,240.10	125,429.60	327	2,439,473.81	329
4000 - Books, Supplies Equip Replace. (6500)	328,491.99	331	19,785.27	333	308,706.72	335	102,714.11	215,513.29	337	93,193.43	339
5000 - Services . . . & 7300 - Indirect Costs	2,965,975.34	341	919.00	343	2,965,056.34	345	570,305.16	2,423,613.27	347	541,443.07	349
TOTAL					11,572,113.77	365			TOTAL	8,489,166.70	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	3,106,962.42	375
2. Salaries of Instructional Aides Per EC 41011.	2100	376,413.58	380
3. STRS.	3101 & 3102	905,880.02	382
4. PERS.	3201 & 3202	124,512.60	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	89,838.13	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	461,443.91	385
7. Unemployment Insurance.	3501 & 3502	1,782.69	390
8. Workers' Compensation Insurance.	3601 & 3602	54,304.03	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).		5,121,137.38	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.		5,121,137.38	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.		60.33%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		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)		<div>exempt</div> <div>60.33%</div> <div>exempt</div> <div>8,489,166.70</div> <div>exempt</div>
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)		
Exemptions based on allowable expenses in resources with no teacher charges and consortium expenses.		

Unaudited Actuals
2025-26 Unaudited 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	370,788.00	4,822,704.00		520,000.00	4,302,704.00	
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	(1,025,969.00)	11,664,123.00			11,664,123.00	
Total/Net OPEB Liability	63,559.00	(10,052.00)	53,507.00			53,507.00	
Compensated Absences Payable	115,206.00	1,734,239.00	1,849,445.00		388,383.00	1,461,062.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	17,320,773.00	1,069,006.00	18,389,779.00	0.00	908,383.00	17,481,396.00	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

	Funds 01, 09, and 62			2025-26 Expenditures
Section I - Expenditures	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	16,771,011.20
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	209,583.83
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	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	359,143.79
5. Interfund Transfers Out	All	9300	7600-7629	2,137,541.12
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency		9200	7651	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
D. Plus additional MOE expenditures:				2,496,684.91
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	91,876.31
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				14,156,618.77
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)				518.83
B. Expenditures per ADA (Line I.E divided by Line II.A)				27,285.66
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)		14,156,618.77		27,285.66
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

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2024-25 Actual			2025-26 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	7,166,071.21		7,166,071.21			4,857,814.72
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	931.87		931.87			518.94
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2024-25			Adjustments to 2025-26		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2025-26 P2 Report			2026-27 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	277.97		277.97	273.56		273.56
2. Total Charter Schools ADA (Form A, Line C9)	240.97		240.97	716.15		716.15
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			518.94			989.71
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2025-26 Actual			2026-27 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	15,962.59		15,962.59	15,899.00		15,899.00
2. Timber Yield Tax (Object 8022)	310.30		310.30	1,530.00		1,530.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	3,976,202.25		3,976,202.25	3,893,626.00		3,893,626.00
5. Unsecured Roll Taxes (Object 8042)	113,903.94		113,903.94	109,309.00		109,309.00
6. Prior Years' Taxes (Object 8043)	2,670.22		2,670.22	0.00		0.00
7. Supplemental Taxes (Object 8044)	214,359.40		214,359.40	202,864.00		202,864.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	871,566.00		871,566.00	892,928.00		892,928.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	5,194,974.70	0.00	5,194,974.70	5,116,156.00	0.00	5,116,156.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	5,194,974.70	0.00	5,194,974.70	5,116,156.00	0.00	5,116,156.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			106,007.28			139,445.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	348,030.00		348,030.00	538,526.00		538,526.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	348,030.00	0.00	454,037.28	538,526.00	0.00	677,971.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	7,101,298.00		7,101,298.00	8,870,289.00		8,870,289.00
25. LCFF State Aid - Prior Years (Object 8019)	226,818.00		226,818.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	7,328,116.00	0.00	7,328,116.00	8,870,289.00	0.00	8,870,289.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	14,345,466.20		14,345,466.20	18,046,665.00		18,046,665.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	147,467.78		147,467.78	193,000.00		193,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2025-26 Actual			2026-27 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)	7,166,071.21			4,857,814.72		
2. Inflation Adjustment	1.0644			1.0495		
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)	0.5569			1.9072		
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)	4,247,791.61			9,723,433.03		
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)	5,194,974.70			5,116,156.00		
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)	62,272.80			118,765.20		
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)	0.00			5,285,248.03		
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)	62,272.80			5,285,248.03		
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])	54,604.50			112,440.27		
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)	5,249,579.20			5,228,596.27		
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)	62,272.80			5,172,807.76		
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)	5,249,579.20					
b. State Subventions (Line D8)	62,272.80					
c. Less: Excluded Appropriations (Line C23)	454,037.28					
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)	4,857,814.72					
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)	610,023.11					
SUMMARY	2025-26 Actual			2026-27 Budget		
11. Adjusted Appropriations Limit						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			4,857,814.72			9,723,433.03
12. Appropriations Subject to the Limit						
(Line D9d)			4,857,814.72			
** Please provide below an explanation for each entry in the adjustments column."						
Katie Anderson			kanderson@twinhillsusd.org	707-823-0871		
Gann Contact Person			Contact Email Address	Contact Phone Number		

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) 808,297.70
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) 10,025,665.48

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) 8.06%

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.
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) 996,137.25
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)	81,018.84
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)	1,077,156.09
9. Carry-Forward Adjustment (Part IV, Line F)	25,837.51
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,102,993.60
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	8,358,552.61
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,444,101.24
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	472,263.88
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	16,093.61
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)	327,746.81
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)	924,177.69
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)	202,171.08
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)	347,113.44
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	205,993.93
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)	12,324,788.29
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)	8.74%
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)	8.95%
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)	1,077,156.09
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	25,837.51
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)	25,837.51
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)	25,837.51

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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Unaudited Actuals
2025-26 Unaudited 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	48,628.65		86,192.50	134,821.15
2. State Lottery Revenue	8560	147,624.44		65,835.15	213,459.59
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)		196,253.09	0.00	152,027.65	348,280.74
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,500.00		0.00	1,500.00
2. Classified Salaries	2000-2999	15,145.70		0.00	15,145.70
3. Employee Benefits	3000-3999	4,240.10		0.00	4,240.10
4. Books and Supplies	4000-4999	92,204.06		80,605.79	172,809.85
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	52,919.61			52,919.61
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)		166,009.47	0.00	80,605.79	246,615.26
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	30,243.62	0.00	71,421.86	101,665.48
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.

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	8,959,532.05	1,043,294.73	10,002,826.78	981,203.25		10,984,030.03
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	2,740,273.94	93,233.62	2,833,507.56	277,946.11		3,111,453.67
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					22,084.24	22,084.24
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					2,496,684.91	2,496,684.91
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		65,449.66	65,449.66	91,308.69		156,758.35
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	Total General Fund and Charter Schools Funds Expenditures	11,699,805.99	1,201,978.01	12,901,784.00	1,350,458.05	2,518,769.15	16,771,011.20

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	7,327,546.35	288,973.63	20,725.38	1,092,921.23	211,636.65	0.00	16,093.61			1,635.20	0.00	8,959,532.05
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	2,055,013.57	0.00	0.00	136,999.00	505,115.99	43,145.38	0.00			0.00	0.00	2,740,273.94
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		9,382,559.92	288,973.63	20,725.38	1,229,920.23	716,752.64	43,145.38	16,093.61	0.00	0.00	1,635.20	0.00	11,699,805.99

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	850,845.48	192,449.25	1,043,294.73
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	87,266.20	5,967.42	93,233.62
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	32,724.83	0.00	32,724.83
- -	Cafeteria (Funds 13 and 61)	0.00	32,724.83	0.00	32,724.83
Total Allocated Support Costs		0.00	1,003,561.34	198,416.67	1,201,978.01

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	327,746.81
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	25,515.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	997,196.25
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,350,458.06
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	11,699,805.99
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,201,978.01
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	12,901,784.00
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	347,113.44
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	518,278.74
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	865,392.18
D.	Total Direct Charged and Allocated Costs (B3 + C5)	13,767,176.18
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	9.81%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	22,084.24				22,084.24
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				2,496,684.91	2,496,684.91
Total Other Costs	22,084.24	0.00	0.00	2,496,684.91	2,518,769.15

Unaudited Actuals
2025-26
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100- 3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	0.00	0.00	1,003,561.33	0.00	198,416.67
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12					39.00		129.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)					4.00		4.00
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)					1.50		
-- Cafeteria (Funds 13 & 61)					1.50		
C. Total Allocation Factors	0.00	0.00	0.00	0.00	46.00	0.00	133.00

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

Unaudited Actuals
2025-26
General Fund
Special Education Revenue
Allocations
Setup

49 70961 0000000
Form SEAS
G8A5ENE3KC(2025-26)

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	

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
2025-26 Expenditures by LEA (LE-CY)

49 70961 0000000
Report SEMA
G8A5ENE3KC(2025-26)

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
		UNDUPLICATED PUPIL COUNT								80.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries		0.00	0.00	0.00	0.00	0.00	403,970.23		403,970.23
2000-2999	Classified Salaries		0.00	0.00	0.00	0.00	0.00	188,852.77		188,852.77
3000-3999	Employee Benefits		0.00	0.00	0.00	0.00	0.00	217,491.64		217,491.64
4000-4999	Books and Supplies		0.00	0.00	0.00	0.00	0.00	1,497.54		1,497.54
5000-5999	Services and Other Operating Expenditures		43,145.38	0.00	0.00	0.00	231,414.80	1,675,630.58		1,950,190.76
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools		0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service		0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs		43,145.38	0.00	0.00	0.00	231,414.80	2,487,442.76	0.00	2,762,002.94
7310	Transfers of Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations		93,233.65							93,233.65
	Total Indirect Costs and PCR Allocations		93,233.65	0.00	0.00	0.00	0.00	0.00	0.00	93,233.65
	TOTAL COSTS		136,379.03	0.00	0.00	0.00	231,414.80	2,487,442.76	0.00	2,855,236.59
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries		0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries		0.00	0.00	0.00	0.00	0.00	98,342.44		98,342.44
3000-3999	Employee Benefits		0.00	0.00	0.00	0.00	0.00	48,281.90		48,281.90
4000-4999	Books and Supplies		0.00	0.00	0.00	0.00	0.00	1,497.54		1,497.54
5000-5999	Services and Other Operating Expenditures		0.00	0.00	0.00	0.00	2,607.95	11,826.00		14,433.95
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools		0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service		0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs		0.00	0.00	0.00	0.00	2,607.95	159,947.88	0.00	162,555.83
7310	Transfers of Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980		0.00	0.00	0.00	0.00	2,607.95	159,947.88	0.00	162,555.83
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									162,555.83
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries		0.00	0.00	0.00	0.00	0.00	403,970.23		403,970.23

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
2025-26 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	90,510.33		90,510.33
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	169,209.74		169,209.74
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	43,145.38	0.00	0.00	0.00	228,806.85	1,663,804.58		1,935,756.81
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	43,145.38	0.00	0.00	0.00	228,806.85	2,327,494.88	0.00	2,599,447.11
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	93,233.65							93,233.65
	Total Indirect Costs and PCR Allocations	93,233.65	0.00	0.00	0.00	0.00	0.00	0.00	93,233.65
	TOTAL BEFORE OBJECT 8980	136,379.03	0.00	0.00	0.00	228,806.85	2,327,494.88	0.00	2,692,680.76
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								2,692,680.76
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	43,145.38	0.00	0.00	0.00	0.00	0.00		43,145.38
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	43,145.38	0.00	0.00	0.00	0.00	0.00	0.00	43,145.38
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	43,145.38	0.00	0.00	0.00	0.00	0.00	0.00	43,145.38
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								1,801,600.04
	TOTAL COSTS								1,844,745.42

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-PY)

49 70961 0000000
Report SEMA
G8A5ENE3KC(2025-26)

2024-25 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	2,030,367.25	1,558,434.13
2.	Enter audit adjustments of 2024-25 special education expenditures from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3.	Enter restatements of 2025-26 special education beginning fund balances from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		

4.	Enter any other adjustments, not included in Line 1 (explain below)		

5.	2024-25 Expenditures, Adjusted for 2025-26 MOE Calculation (Sum lines 1 through 4)	2,030,367.25	1,558,434.13

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet	94.00
2.	Enter any adjustments not included in Line C1 (explain below)	

3.	2024-25 Unduplicated Pupil Count, Adjusted for 2025-26 MOE Calculation (Line C1 plus Line C2)	94.00

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA:

Sonoma County (AV)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [PL. 108-446].

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		

If (b) is greater than (a).			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			

If (b) is less than (a).			
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)		

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:			

SECTION 3

Column A

Column B

Column C

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Sonoma County (AV)

		Actual Expenditures (LE-CY Worksheet) FY 2025-26	Actual Expenditures Comparison Year 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	2,855,236.59		
	b. Less: Expenditures paid from federal sources	162,555.83		
	c. Expenditures paid from state and local sources	2,692,680.76	2,030,367.25	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		2,030,367.25	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	2,692,680.76	2,030,367.25	662,313.51

If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

		Actual FY 2025-26	Comparison Year 2024-25	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	2,855,236.59		
	b. Less: Expenditures paid from federal sources	162,555.83		
	c. Expenditures paid from state and local sources	2,692,680.76	2,030,367.25	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		2,030,367.25	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	2,692,680.76	2,030,367.25	
	d. Special education unduplicated pupil count	80.00	94.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	33,658.51	21,599.65	12,058.86

If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Sonoma County (AV)

		Actual FY 2025-26	Comparison Year 2024-25	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	1,844,745.42	1,558,434.13	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		1,558,434.13	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	1,844,745.42	1,558,434.13	286,311.29
	If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.			
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	1,844,745.42	1,558,434.13	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		1,558,434.13	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	1,844,745.42	1,558,434.13	
	b. Special education unduplicated pupil count	80.00	94.00	
	c. Per capita local expenditures (Test4a/Test4b)	23,059.32	16,579.09	6,480.23
	If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.			

Katie Anderson

Contact Name

Chief Business Official

Title

707-823-0871

Telephone Number

kanderson@twinhillsusd.org

Email Address

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
2026-27 Budget by LEA (LB-B)

49 70961 0000000
Report SEMB
G8A5ENE3KC(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								80.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	566,614.00		566,614.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	170,137.00		170,137.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	296,965.00		296,965.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,000.00		2,000.00
5000-5999	Services and Other Operating Expenditures	48,021.00	0.00	0.00	0.00	58,202.00	1,756,560.00		1,862,783.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	48,021.00	0.00	0.00	0.00	58,202.00	2,792,276.00	0.00	2,898,499.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	48,021.00	0.00	0.00	0.00	58,202.00	2,792,276.00	0.00	2,898,499.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	566,614.00		566,614.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	97,417.00		97,417.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	259,660.00		259,660.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,000.00		2,000.00
5000-5999	Services and Other Operating Expenditures	48,021.00	0.00	0.00	0.00	39,486.00	1,756,560.00		1,844,067.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	48,021.00	0.00	0.00	0.00	39,486.00	2,682,251.00	0.00	2,769,758.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	48,021.00	0.00	0.00	0.00	39,486.00	2,682,251.00	0.00	2,769,758.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								2,769,758.00

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
2026-27 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	48,021.00	0.00	0.00	0.00	0.00	0.00		48,021.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	48,021.00	0.00	0.00	0.00	0.00	0.00	0.00	48,021.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	48,021.00	0.00	0.00	0.00	0.00	0.00	0.00	48,021.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								767,018.00
	TOTAL COSTS								815,039.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
2025-26 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								80.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	403,970.23		403,970.23
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	188,852.77		188,852.77
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	217,491.64		217,491.64
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,497.54		1,497.54
5000-5999	Services and Other Operating Expenditures	43,145.38	0.00	0.00	0.00	231,414.80	1,675,630.58		1,950,190.76
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	43,145.38	0.00	0.00	0.00	231,414.80	2,487,442.76	0.00	2,762,002.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	93,233.65							93,233.65
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	43,145.38	0.00	0.00	0.00	231,414.80	2,487,442.76	0.00	2,762,002.94
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	98,342.44		98,342.44
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	48,281.90		48,281.90
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,497.54		1,497.54
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	2,607.95	11,826.00		14,433.95
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	2,607.95	159,947.88	0.00	162,555.83
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	2,607.95	159,947.88	0.00	162,555.83
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								162,555.83

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
2025-26 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	403,970.23		403,970.23
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	90,510.33		90,510.33
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	169,209.74		169,209.74
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	43,145.38	0.00	0.00	0.00	228,806.85	1,663,804.58		1,935,756.81
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	43,145.38	0.00	0.00	0.00	228,806.85	2,327,494.88	0.00	2,599,447.11
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	93,233.65							93,233.65
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	43,145.38	0.00	0.00	0.00	228,806.85	2,327,494.88	0.00	2,599,447.11
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								2,599,447.11
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	43,145.38	0.00	0.00	0.00	0.00	0.00		43,145.38
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	43,145.38	0.00	0.00	0.00	0.00	0.00	0.00	43,145.38
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	43,145.38	0.00	0.00	0.00	0.00	0.00	0.00	43,145.38
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
2025-26 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								1,801,600.04
	TOTAL COSTS								1,844,745.42

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: Sonoma County (AV)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2026-27 Budget by LEA (LB-B) and the 2025-26 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to section 3. Test 1, Test 2, Test 3, and Test 4. The revised sections allow the LEA to compare the 2026-27 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2026-27 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 **Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2 **Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

**Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)**

SELPA: **Sonoma County (AV)**

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____		
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)	_____		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

49 70961 0000000
Report SEMB
G8A5ENE3KC(2025-26)

SELPA: Sonoma County (AV)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

Column A

Budgeted
Amounts
(LB-B
Worksheet)
FY 2026-27

2,898,499.00

128,741.00

2,769,758.00

2,769,758.00

Column B

Actual
Expenditures
Comparison
Year
2025-26

2,691,981.04

(92,533.93)

2,599,447.11

0.00

0.00

2,599,447.11

Column C

Difference
(A - B)

170,310.89

Test 2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

Budgeted
Amounts
FY 2026-27

2,898,499.00

128,741.00

2,769,758.00

2,769,758.00

Comparison
Year
2025-26

2,691,981.04

(92,533.93)

2,599,447.11

0.00

0.00

2,599,447.11

Difference

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

49 70961 0000000
Report SEMB
G8A5ENE3KC(2025-26)

SELPA: Sonoma County (AV)

d. Special education unduplicated pupil count	80.00	80.00	
e. Per capita state and local expenditures (Test2c/Test2d)	34,621.98	32,493.09	2,128.89

If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2026-27	Comparison Year 2025-26	Difference
Test 3 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	815,039.00	1,844,745.42	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,844,745.42	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	815,039.00	1,844,745.42	(1,029,706.42)

If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2026-27	Comparison Year 2025-26	Difference
Test 4 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	815,039.00	1,844,745.42	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,844,745.42	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	815,039.00	1,844,745.42	
b. Special education unduplicated pupil count	80.00	80.00	
c. Per capita local expenditures (Test4a/Test4b)	10,187.99	23,059.32	(12,871.33)

If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Katie Anderson

707-823-0871

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: Sonoma County (AV)

Contact Name

Chief Business Official

Title

Telephone Number

kanderson@twinhillsusd.org

Email Address

Unaudited Actuals
2025-26 Unaudited 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				
01 GENERAL FUND								
Expenditure Detail	75,593.41	0.00	0.00	0.00				
Other Sources/Uses Detail					1,699,697.24	1,413,142.80		
Fund Reconciliation							1,649,126.32	1,123,679.05
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					421,497.00	724,398.32		
Fund Reconciliation							321,497.00	584,398.32
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
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	(75,593.41)	0.00	0.00				
Other Sources/Uses Detail					0.00	24,383.99		
Fund Reconciliation							24,060.41	24,383.99
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							7,011.20	50,000.00
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

Unaudited Actuals
2025-26 Unaudited 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				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
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	46,269.13		
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	177,274.86
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	41,958.71
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

Unaudited Actuals
2025-26 Unaudited 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				
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								
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						

Unaudited Actuals
2025-26 Unaudited 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			
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								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	75,593.41	(75,593.41)	0.00	0.00	2,208,194.24	2,208,194.24	2,001,694.93	2,001,694.93

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Unaudited Actuals
Unaudited 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

BALANCE-FDxRS - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource.	<u>Passed</u>
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). **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 - (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. **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 - (Fatal) - 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**

CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **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).	<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:	<u>Exception</u>																				
<table><tr><th>FUND</th><th>RESOURCE</th><th>OBJECT</th><th>VALUE</th></tr><tr><td>01</td><td>6230</td><td>9590</td><td>(\$70,694.47)</td></tr><tr><td colspan="4">Explanation: Return of funds has been initiated. Waiting on a letter from CDE to clear the resource.</td></tr><tr><td>09</td><td>6230</td><td>9590</td><td>(\$45,522.95)</td></tr><tr><td colspan="4">Explanation: Return of funds has been initiated. Waiting on a letter from CDE to clear the resource.</td></tr></table>	FUND	RESOURCE	OBJECT	VALUE	01	6230	9590	(\$70,694.47)	Explanation: Return of funds has been initiated. Waiting on a letter from CDE to clear the resource.				09	6230	9590	(\$45,522.95)	Explanation: Return of funds has been initiated. Waiting on a letter from CDE to clear the resource.				
FUND	RESOURCE	OBJECT	VALUE																		
01	6230	9590	(\$70,694.47)																		
Explanation: Return of funds has been initiated. Waiting on a letter from CDE to clear the resource.																					
09	6230	9590	(\$45,522.95)																		
Explanation: Return of funds has been initiated. Waiting on a letter from CDE to clear the resource.																					
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. **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**

ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. **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-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

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

DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.	<u>Passed</u>
IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.	<u>Passed</u>
IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<u>Passed</u>
LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<u>Passed</u>
LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<u>Passed</u>
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<u>Passed</u>
PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	<u>Passed</u>
PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.	<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>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.	<u>Passed</u>
ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided.	<u>Passed</u>
UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

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Unaudited Actuals
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.

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**) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6230-0-0000-0000-9740	6230	\$70,694.47
Explanation: Return of funds has been initiated. Waiting on a letter from CDE to clear the resource.		
01-6230-0-0000-0000-9791	6230	\$70,694.47
Explanation: Return of funds has been initiated. Waiting on a letter from CDE to clear the resource.		
01-6230-0-0000-0000-979Z	6230	\$70,694.47
Explanation: Return of funds has been initiated. Waiting on a letter from CDE to clear the resource.		
09-6230-0-0000-0000-9740	6230	\$45,522.95
Explanation: Return of funds has been initiated. Waiting on a letter from CDE to clear the resource.		
09-6230-0-0000-0000-9791	6230	\$45,522.95
Explanation: Return of funds has been initiated. Waiting on a letter from CDE to clear the resource.		
09-6230-0-0000-0000-979Z	6230	\$45,522.95
Explanation: Return of funds has been initiated. Waiting on a letter from CDE to clear the resource.		

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) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6230-0-0000-0000-9740	01	6230	\$70,694.47
Explanation: Return of funds has been initiated. Waiting on a letter from CDE to clear the resource.			
01-6230-0-0000-0000-9791	01	6230	\$70,694.47
Explanation: Return of funds has been initiated. Waiting on a letter from CDE to clear the resource.			
01-6230-0-0000-0000-979Z	01	6230	\$70,694.47
Explanation: Return of funds has been initiated. Waiting on a letter from CDE to clear the resource.			
09-6230-0-0000-0000-9740	09	6230	\$45,522.95
Explanation: Return of funds has been initiated. Waiting on a letter from CDE to clear the resource.			
09-6230-0-0000-0000-9791	09	6230	\$45,522.95
Explanation: Return of funds has been initiated. Waiting on a letter from CDE to clear the resource.			
09-6230-0-0000-0000-979Z	09	6230	\$45,522.95
Explanation: Return of funds has been initiated. Waiting on a letter from CDE to clear the resource.			

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) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6230-0-0000-0000-9740	6230	9740	\$70,694.47
Explanation: Return of funds has been initiated. Waiting on a letter from CDE to clear the resource.			
09-6230-0-0000-0000-9740	6230	9740	\$45,522.95
Explanation: Return of funds has been initiated. Waiting on a letter from CDE to clear the resource.			

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6230-0-0000-0000-9791	6230	9791	\$70,694.47
09-6230-0-0000-0000-9791	6230	9791	\$45,522.95

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) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
01	6019	(\$21,862.33)
Explanation: The fund balance came in lower than anticipated. Expenses in 2026-27 will be adjusted based on the available balance from 2025-26.		
01	9010	(\$8,186.16)
Explanation: The fund balance came in lower than anticipated. Expenses in 2026-27 will be adjusted based on the available balance from 2025-26.		
Total of negative resource balances for Fund 01		(\$30,048.49)

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

INTRAFFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

Passed

INTRAFFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

Passed

INTRAFFD-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**

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

FUND	RESOURCE	OBJECT	VALUE
01	6019	9790	(\$21,862.33)
Explanation: The fund balance came in lower than anticipated. Expenses in 2026-27 will be adjusted based on the available balance from 2025-26.			
01	9010	9790	(\$8,186.16)
Explanation: The fund balance came in lower than anticipated. Expenses in 2026-27 will be adjusted based on the available balance from 2025-26.			

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) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

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**

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**

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

49 70961 4930350
Form 01
G8A4PHZA7Z(2025-26)

			2025-26 Unaudited 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		2,960,219.00	0.00	2,960,219.00	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		53,883.72	360,871.59	414,755.31	0.00	0.00	0.00	-100.0%
4) Other Local Revenue	8600-8799		383,892.47	337,878.95	721,771.42	0.00	0.00	0.00	-100.0%
5) TOTAL, REVENUES			3,397,995.19	698,750.54	4,096,745.73	0.00	0.00	0.00	-100.0%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		1,220,573.42	75,065.63	1,295,639.05	0.00	0.00	0.00	-100.0%
2) Classified Salaries	2000-2999		428,513.68	273,574.75	702,088.43	0.00	0.00	0.00	-100.0%
3) Employee Benefits	3000-3999		629,114.86	224,503.95	853,618.81	0.00	0.00	0.00	-100.0%
4) Books and Supplies	4000-4999		35,501.34	192,288.59	227,789.93	0.00	0.00	0.00	-100.0%
5) Services and Other Operating Expenditures	5000-5999		742,078.13	429,206.43	1,171,284.56	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	10,554.54	10,554.54	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			3,055,781.43	1,205,193.89	4,260,975.32	0.00	0.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			342,213.76	(506,443.35)	(164,229.59)	0.00	0.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		64,187.17	0.00	64,187.17	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		0.00	64,187.17	64,187.17	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		(501,875.51)	501,875.51	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(437,688.34)	437,688.34	0.00	0.00	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(95,474.58)	(68,755.01)	(164,229.59)	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	216,771.87	201,479.02	418,250.89	-28.2%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

49 70961 4930350
Form 01
G8A4PHZA7Z(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	216,771.87	201,479.02	418,250.89	-28.2%
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	216,771.87	201,479.02	418,250.89	-28.2%
2) Ending Balance, June 30 (E + F1e)			216,771.87	201,479.02	418,250.89	216,771.87	201,479.02	418,250.89	0.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.0%
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	201,479.02	201,479.02	0.00	201,479.02	201,479.02	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	42,332.87	0.00	42,332.87	42,332.87	0.00	42,332.87	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	170,439.00	0.00	170,439.00	170,439.00	0.00	170,439.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	218,639.88	503,915.71	722,555.59				
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,468.00)	0.00	(3,468.00)				
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	391,653.00	161,483.35	553,136.35				
4) Due from Grantor Government		9290	118,848.74	33,706.66	152,555.40				
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 Unaudited 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			746,290.62	699,105.72	1,445,396.34				
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	485,168.75	285,908.96	771,077.71				
2) Due to Grantor Governments		9590	44,350.00	149,240.24	193,590.24				
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	62,477.50	62,477.50				
6) TOTAL, LIABILITIES			529,518.75	497,626.70	1,027,145.45				
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									
(must agree with line F2) (G10 + H2) - (I6 + J2)			216,771.87	201,479.02	418,250.89				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,160,750.00	0.00	1,160,750.00	0.00	0.00	0.00	-100.0%
Education Protection Account State Aid - Current Year		8012	513,239.00	0.00	513,239.00	0.00	0.00	0.00	-100.0%
State Aid - Prior Years		8019	304.00	0.00	304.00	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 Unaudited 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			1,674,293.00	0.00	1,674,293.00	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	1,285,926.00	0.00	1,285,926.00	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			2,960,219.00	0.00	2,960,219.00	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 Unaudited 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	49,007.72	21,802.09	70,809.81	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		109,855.00	109,855.00		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		0.00	0.00		0.00	0.00	0.0%
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		38,793.00	38,793.00		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	190,421.50	190,421.50	0.00	0.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			53,883.72	360,871.59	414,755.31	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	44,933.23	0.00	44,933.23	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,944.00)	0.00	(1,944.00)	0.00	0.00	0.00	-100.0%
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	713.24	319,821.95	320,535.19	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	340,190.00	0.00	340,190.00	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		18,057.00	18,057.00		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			383,892.47	337,878.95	721,771.42	0.00	0.00	0.00	-100.0%
TOTAL, REVENUES			3,397,995.19	698,750.54	4,096,745.73	0.00	0.00	0.00	-100.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,063,760.38	59,711.63	1,123,472.01	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	156,813.04	15,354.00	172,167.04	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			1,220,573.42	75,065.63	1,295,639.05	0.00	0.00	0.00	-100.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	233,525.09	156,929.91	390,455.00	0.00	0.00	0.00	-100.0%
Classified Support Salaries		2200	102,597.54	83,721.03	186,318.57	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	89,643.96	0.00	89,643.96	0.00	0.00	0.00	-100.0%
Other Classified Salaries		2900	2,747.09	32,923.81	35,670.90	0.00	0.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			428,513.68	273,574.75	702,088.43	0.00	0.00	0.00	-100.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	216,498.95	128,321.66	344,820.61	0.00	0.00	0.00	-100.0%
PERS		3201-3202	119,867.69	49,317.35	169,185.04	0.00	0.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	52,207.43	20,159.30	72,366.73	0.00	0.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	214,384.75	21,552.42	235,937.17	0.00	0.00	0.00	-100.0%
Unemployment Insurance		3501-3502	800.15	162.22	962.37	0.00	0.00	0.00	-100.0%
Workers' Compensation		3601-3602	25,355.89	4,991.00	30,346.89	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited 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			629,114.86	224,503.95	853,618.81	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	31,825.86	70,626.18	102,452.04	0.00	0.00	0.00	-100.0%
Noncapitalized Equipment		4400	3,675.48	1,466.12	5,141.60	0.00	0.00	0.00	-100.0%
Food		4700	0.00	120,196.29	120,196.29	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			35,501.34	192,288.59	227,789.93	0.00	0.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	37,744.56	37,744.56	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	262.17	10,270.53	10,532.70	0.00	0.00	0.00	-100.0%
Dues and Memberships		5300	1,182.00	0.00	1,182.00	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	82,080.48	0.00	82,080.48	0.00	0.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	251,415.60	31,091.16	282,506.76	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	402,602.29	350,100.18	752,702.47	0.00	0.00	0.00	-100.0%
Communications		5900	4,535.59	0.00	4,535.59	0.00	0.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			742,078.13	429,206.43	1,171,284.56	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 Unaudited 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	10,554.54	10,554.54	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	10,554.54	10,554.54	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			3,055,781.43	1,205,193.89	4,260,975.32	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%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	64,187.17	0.00	64,187.17	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			64,187.17	0.00	64,187.17	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	64,187.17	64,187.17	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	64,187.17	64,187.17	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	(501,875.51)	501,875.51	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			(501,875.51)	501,875.51	0.00	0.00	0.00	0.00	0.0%

DescriptionResource CodesObject Codes			2025-26 Unaudited 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)			(437,688.34)	437,688.34	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	15,706.31	15,706.31
6019	Student Support and Professional Development Discretionary Block Grant	8,757.64	8,757.64
6230	California Clean Energy Jobs Act	11,604.30	11,604.30
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	66,338.73	66,338.73
7810	Other Restricted State	899.59	899.59
9010	Other Restricted Local	98,172.45	98,172.45
Total, Restricted Balance		201,479.02	201,479.02

Description	2025-26 Unaudited 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)						
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)	0.00	0.00	0.00	0.00	0.00	0.00
5. 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 A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Unaudited 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 Unaudited 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	243.48	244.31	243.48	246.45	246.45	246.56
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)	243.48	244.31	243.48	246.45	246.45	246.56
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)	243.48	244.31	243.48	246.45	246.45	246.56

	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			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	41,183.00		41,183.00			41,183.00
Buildings	193,932.00		193,932.00			193,932.00
Equipment	48,580.00		48,580.00			48,580.00
Total capital assets being depreciated	283,695.00	0.00	283,695.00	0.00	0.00	283,695.00
Accumulated Depreciation for:						
Land Improvements	(5,685.00)		(5,685.00)			(5,685.00)
Buildings	(84,171.00)		(84,171.00)			(84,171.00)
Equipment	(24,845.00)		(24,845.00)			(24,845.00)
Total accumulated depreciation	(114,701.00)	0.00	(114,701.00)	0.00	0.00	(114,701.00)
Total capital assets being depreciated, net excluding lease and subscription assets	168,994.00	0.00	168,994.00	0.00	0.00	168,994.00
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	168,994.00	0.00	168,994.00	0.00	0.00	168,994.00
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

Charter Number: 49-70961-
4930350

To the entity that approved the charter school:

2025-26 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed: _____

Date: _____

Charter School Official

(Original signature required)

Printed Name: Dana Pedersen

Title: Superintendent

To the County Superintendent of Schools:

2025-26 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____

Date: _____

Authorized Representative of

Charter Approving Entity

(Original signature required)

Printed Name: Dana Pedersen

Title: Superintendent

To the Superintendent of Public Instruction:

2025-26 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____

Date: _____

County Superintendent/Designee

(Original signature required)

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

Sarah Lampenfeld

Name

Assistant Superintendent, Business Services

Title

707-524-2635

Telephone

slampenfeld@scoe.org

E-mail Address

For Charter School:

Katie Anderson

Name

Chief Business Official

Title

707-823-0871

Telephone

kanderson@twinhillsusd.org

E-mail Address

Unaudited Actuals
2025-26 Unaudited 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			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	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	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

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	4,325,162.49
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	0.00
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	42,643.47
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	10,554.54
5. Interfund Transfers Out	All	9300	7600-7629	64,187.17
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				117,385.18
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	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				4,207,777.31
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)				244.31
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,223.11
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.)		3,862,103.80		16,227.33
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)		3,862,103.80		16,227.33
B. Required effort (Line A.2 times 90%)		3,475,893.42		14,604.60
C. Current year expenditures (Line I.E and Line II.B)		4,207,777.31		17,223.11
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) 0.00
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. 238,019.00
 - 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.

Proportional share of centralized costs prorated by ADA.

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) 2,851,346.29

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) 8.35%

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) 303,980.00
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)	25,093.80
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)	329,073.80
9. Carry-Forward Adjustment (Part IV, Line F)	71,518.96
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	400,592.76
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,732,318.47
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	387,852.30
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	236,756.60
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	42,643.47
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)	73,977.08
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
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)	0.00
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)	275,430.71
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)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
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)	3,748,978.63
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)	8.78%
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)	10.69%
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) 329,073.80

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year	0.00
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 (6.87%) times Part III, Line B19); zero if negative	71,518.96
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.87%) 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) 71,518.96

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) 71,518.96

Approved indirect cost rate: 6.87%
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
------	----------	--	--	-----------

Unaudited Actuals
2025-26 Unaudited 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	22,655.28		14,871.12	37,526.40
2. State Lottery Revenue	8560	49,007.72		21,802.09	70,809.81
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)		71,663.00	0.00	36,673.21	108,336.21
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	26,413.79		0.00	26,413.79
3. Employee Benefits	3000-3999	14,537.83		0.00	14,537.83
4. Books and Supplies	4000-4999	16,978.98		36,673.21	53,652.19
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	13,732.40			13,732.40
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)		71,663.00	0.00	36,673.21	108,336.21
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	0.00	0.00
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.

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	2,910,727.36	244,493.48	3,155,220.84	322,095.90		3,477,316.74
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	452,175.90	17,463.82	469,639.72	47,942.45		517,582.17
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	42,643.47	34,927.64	77,571.11	7,918.73		85,489.84
Other Costs							
----	Food Services					155,604.53	155,604.53
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					14,427.50	14,427.50
----	Other Outgo					74,741.71	74,741.71
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00		0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	Total General Fund and Charter Schools Funds Expenditures	3,405,546.73	296,884.94	3,702,431.67	377,957.08	244,773.74	4,325,162.49

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	2,463,304.30	19,723.10	773.98	351,690.22	71,596.19	0.00	0.00			3,639.57	0.00	2,910,727.36
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	306,758.73	0.00	0.00	15,665.00	129,752.17	0.00	0.00			0.00	0.00	452,175.90
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		42,643.47	0.00	0.00	0.00	42,643.47
Total Direct Charged Costs		2,770,063.03	19,723.10	773.98	367,355.22	201,348.36	0.00	0.00	42,643.47	0.00	3,639.57	0.00	3,405,546.73

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	244,493.48	0.00	244,493.48
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	17,463.82	0.00	17,463.82
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	34,927.64	0.00	34,927.64
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		0.00	296,884.94	0.00	296,884.94

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	73,977.08
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	303,980.00
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	377,957.08
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	3,405,546.73
2	Total Allocated Costs (from Form PCR, Column 2, Total)	296,884.94
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	3,702,431.67
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D.	Total Direct Charged and Allocated Costs (B3 + C5)	3,702,431.67
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	10.21%

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	155,604.53				155,604.53
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			14,427.50		14,427.50
Other Outgo (Objects 1000 - 7999)				74,741.71	74,741.71
Total Other Costs	155,604.53	0.00	14,427.50	74,741.71	244,773.74

Unaudited Actuals
2025-26
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100- 3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	0.00	0.00	296,884.94	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12					14.00		
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)					1.00		
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services					2.00		
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	0.00	0.00	17.00	0.00	0.00

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
2025-26 Expenditures by LEA (LE-CY)

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Report SEMA
G8A4PHZA7Z(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDULICATED PUPIL COUNT								21.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	56,586.63		56,586.63
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	34,926.42		34,926.42
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	33,960.48		33,960.48
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	608.98		608.98
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	326,093.39		326,093.39
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	452,175.90	0.00	452,175.90
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	452,175.90	0.00	452,175.90
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
2025-26 Expenditures by LEA (LE-CY)

49 70961 4930350
Report SEMA
G8A4PHZA7Z(2025-26)

		Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)		
Object Code	Description							Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	56,586.63		56,586.63
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	34,926.42		34,926.42
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	33,960.48		33,960.48
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	608.98		608.98
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	326,093.39		326,093.39
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	452,175.90	0.00	452,175.90
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	452,175.90	0.00	452,175.90
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								452,175.90
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
2025-26 Expenditures by LEA (LE-CY)

49 70961 4930350
Report SEMA
G8A4PHZA7Z(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								468,162.56
	TOTAL COSTS								468,162.56

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2024-25 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	420,789.22	315,299.95
2.	Enter audit adjustments of 2024-25 special education expenditures from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3.	Enter restatements of 2025-26 special education beginning fund balances from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2024-25 Expenditures, Adjusted for 2025-26 MOE Calculation (Sum lines 1 through 4)	420,789.22	315,299.95

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet	16.00
2.	Enter any adjustments not included in Line C1 (explain below)	
3.	2024-25 Unduplicated Pupil Count, Adjusted for 2025-26 MOE Calculation (Line C1 plus Line C2)	16.00

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

49 70961 4930350
Report SEMA
G8A4PHZA7Z(2025-26)

SELPA: (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2025-26 Expenditures by LEA (LE-CY) and the 2024-25 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to section 3. Test 1, Test 2, Test 3, and Test 4. The revised sections allow the LEA to compare the 2025-26 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2025-26 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

49 70961 4930350
Report SEMA
G8A4PHZA7Z(2025-26)

SELPA:

(??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	_____		
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)	_____		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction. (line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

(e)

Available to set aside for EIS (line (b) minus line (e), zero if negative)

0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

SECTION 3

		Column A	Column B	Column C
		Actual Expenditures (LE-CY Worksheet) FY 2025-26	Actual Expenditures Comparison Year 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	452,175.90		
	b. Less: Expenditures paid from federal sources	0.00		
	c. Expenditures paid from state and local sources	452,175.90	420,786.22	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		420,786.22	
	Less: Exempt reduction(s) for SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	452,175.90	420,786.22	31,389.68
If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.				
		Actual FY 2025-26	Comparison Year 2024-25	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	452,175.90		
	b. Less: Expenditures paid from federal sources	0.00		
	c. Expenditures paid from state and local sources	452,175.90	420,786.22	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		420,786.22	
	Less: Exempt reduction(s) from SECTION 1		0.00	

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

49 70961 4930350
Report SEMA
G8A4PHZA7Z(2025-26)

SELPA: (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	452,175.90	420,786.22	
d. Special education unduplicated pupil count	21.00	16.00	
e. Per capita state and local expenditures (Test2c/Test2d)	21,532.19	26,299.14	(4,766.95)
If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.			

B. LOCAL EXPENDITURES ONLY METHOD

		Actual	Comparison Year	
		FY 2025-26	2024-25	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	468,162.56	315,299.95	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		315,299.95	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	468,162.56	315,299.95	152,862.61
If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.				

		Actual	Comparison Year	
		FY 2025-26	2024-25	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	468,162.56	315,299.95	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		315,299.95	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	468,162.56	315,299.95	
	b. Special education unduplicated pupil count	21.00	16.00	
	c. Per capita local expenditures (Test4a/Test4b)	22,293.46	19,706.25	2,587.21

SELPA: (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Katie Anderson

Contact Name

Chief Business Official

Title

707-823-0871

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Email Address

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
2025-26 Expenditures by SELPA (SE-CY)

49 70961 4930350
Report SEMA
G8A4PHZA7Z(2025-26)

SELPA:

(??)

Object Code	Description	Adjustments*	Total
TOTAL EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL COSTS	0.00	0.00
EXPENDITURES - Paid from State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Actual vs. Actual Comparison Year
2025-26 Expenditures by SELPA (SE-CY)

49 70961 4930350
Report SEMA
G8A4PHZA7Z(2025-26)

SELPA:

(??)

Object Code	Description	Adjustments*	Total
EXPENDITURES - Paid from Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
2026-27 Budget by LEA (LB-B)

49 70961 4930350
Report SEMB
G8A4PHZA7Z(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									0.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
2026-27 Budget by LEA (LB-B)

49 70961 4930350
Report SEMB
G8A4PHZA7Z(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								0.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
2025-26 Expenditures by LEA (LE-B)

49 70961 4930350
Report SEMB
G8A4PHZA7Z(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								21.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	56,586.63		56,586.63
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	34,926.42		34,926.42
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	33,960.48		33,960.48
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	608.98		608.98
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	326,093.39		326,093.39
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	452,175.90	0.00	452,175.90
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	452,175.90	0.00	452,175.90
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
2025-26 Expenditures by LEA (LE-B)

49 70961 4930350
Report SEMB
G8A4PHZA7Z(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								0.00
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	56,586.63		56,586.63
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	34,926.42		34,926.42
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	33,960.48		33,960.48
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	608.98		608.98
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	326,093.39		326,093.39
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	452,175.90	0.00	452,175.90
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	452,175.90	0.00	452,175.90
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								452,175.90
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
2025-26 Expenditures by LEA (LE-B)

49 70961 4930350
Report SEMB
G8A4PHZA7Z(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								468,162.56
	TOTAL COSTS								468,162.56

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

49 70961 4930350
Report SEMB
G8A4PHZA7Z(2025-26)

SELPA: (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)	

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

49 70961 4930350
Report SEMB
G8A4PHZA7Z(2025-26)

SELPA: (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

a. Total special education expenditures

0.00

b. Less: Expenditures paid from federal sources

0.00

c. Expenditures paid from state and local sources

0.00

Add/Less: Adjustments and/or PCRA required for MOE calculation

(17,463.83)

Comparison year's expenditures, adjusted for MOE calculation

434,712.07

Less: Exempt reduction(s) from SECTION 1

0.00

Less: 50% reduction from SECTION 2

0.00

Net expenditures paid from state and local sources

0.00

434,712.07

(434,712.07)

If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

Column A

Column B

Column C

Budgeted
Amounts
(LB-B
Worksheet)
FY 2026-27

Actual
Expenditures
Comparison
Year
2025-26

Difference
(A - B)

Budgeted
Amounts
FY 2026-27

Comparison
Year
2025-26

Difference

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

49 70961 4930350
Report SEMB
G8A4PHZA7Z(2025-26)

SELPA: (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	0.00		
	b. Less: Expenditures paid from federal sources	0.00		
	c. Expenditures paid from state and local sources	0.00	452,175.90	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(17,463.83)	
	Comparison year's expenditures, adjusted for MOE calculation		434,712.07	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	0.00	434,712.07	
	d. Special education unduplicated pupil count	0.00	21.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	0.00	20,700.57	(20,700.57)
	If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2026-27	2025-26	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	0.00	468,162.56	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		468,162.56	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	0.00	468,162.56	(468,162.56)
	If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.			

		Budget	Comparison Year	
		FY 2026-27	2025-26	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

49 70961 4930350
Report SEMB
G8A4PHZA7Z(2025-26)

SELPA: (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

a. Expenditures paid from local sources	0.00	468,162.56	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		468,162.56	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	0.00	468,162.56	
b. Special education unduplicated pupil count	0.00	21.00	
c. Per capita local expenditures (Test4a/Test4b)	0.00	22,293.46	(22,293.46)

If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Katie Anderson

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Chief Business Official

Title

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Telephone Number

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Email Address

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
2026-27 Budget by SELPA (SB-B)

49 70961 4930350
Report SEMB
G8A4PHZA7Z(2025-26)

SELPA: (??)

Object Code	Description	Adjustments*	Total
TOTAL BUDGET - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
BUDGET - State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00

Unaudited Actuals
Special Education Maintenance of Effort
2026-27 Budget vs. Actual Comparison Year
2026-27 Budget by SELPA (SB-B)

49 70961 4930350
Report SEMB
G8A4PHZA7Z(2025-26)

SELPA: (??)

Object Code	Description	Adjustments*	Total
TOTAL COSTS		0.00	0.00
BUDGET - Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDULICATED PUPIL COUNT			0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
 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)
- WWC** - 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**) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6230-0-0000-0000-9740	6230	\$11,604.30
Explanation: Balance is due to funds waiting to be returned to state. Once state issues remittance, funds will be returned and error will clear.		
01-6230-0-0000-0000-9791	6230	\$11,604.30
Explanation: Balance is due to funds waiting to be returned to state. Once state issues remittance, funds will be returned and error will clear.		
01-6230-0-0000-0000-979Z	6230	\$11,604.30
Explanation: Balance is due to funds waiting to be returned to state. Once state issues remittance, funds will be returned and error will clear.		

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-FUND09-ACTIVITY - (**Fatal**) - There is no activity in Fund 09. **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)
- The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6230-0-0000-0000-9740	01	6230	\$11,604.30
Explanation: Balance is due to funds waiting to be returned to state. Once state issues remittance, funds will be returned and error will clear.			
01-6230-0-0000-0000-9791	01	6230	\$11,604.30
Explanation: Balance is due to funds waiting to be returned to state. Once state issues remittance, funds will be returned and error will clear.			
01-6230-0-0000-0000-979Z	01	6230	\$11,604.30
Explanation: Balance is due to funds waiting to be returned to state. Once state issues remittance, funds will be returned and error will clear.			

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)
- The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6230-0-0000-0000-9740	6230	9740	\$11,604.30
Explanation: Balance is due to funds waiting to be returned to state. Once state issues remittance, funds will be returned and error will clear.			

CHK-RESOURCExOBJECTB - (Informational)
- The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6230-0-0000-0000-9791	6230	9791	\$11,604.30
Explanation: Balance is due to funds waiting to be returned to state. Once state issues remittance, funds will be returned and error will clear.			

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**

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**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

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) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

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**

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 exists in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information. **Exception**

FORM

Form SEMB

Explanation: SunRidge reports under THUSD's AU designation. The SELPA ID on form SEAS is blank, but reported with THUSD.

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**

Unaudited Actuals
Unaudited 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

BALANCE-FDxRS - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource.	<u>Passed</u>
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>

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

FUND	RESOURCE	VALUE
01	6546	(\$23,462.00)

Explanation: Reversal of PY overstatement of 9290 in CY. Contribution was required.

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**

ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **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-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

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

DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

IC-ADMIN-NOT-ZERO - (Warning) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	<u>Passed</u>
IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.	<u>Passed</u>
IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.	<u>Passed</u>
IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.	<u>Passed</u>
IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<u>Passed</u>
LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<u>Passed</u>
LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<u>Passed</u>
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<u>Passed</u>
PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	<u>Passed</u>
PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</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 exists in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information.	<u>Exception</u>
FORM <hr/>	
Form SEMA Explanation: Charter reports AU under the sponsoring LEA; SELPA ID AV under THUSD.	
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>
ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided.	<u>Passed</u>
UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.	<u>Passed</u>

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

Passed

RESOLUTION # 2026-627

**BEFORE THE BOARD OF TRUSTEES OF THE
TWIN HILLS UNION SCHOOL DISTRICT
RESOLUTION FOR ADOPTING THE “GANN” LIMIT**

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2025-26 fiscal year and a projected Gann Limit for the 2026-27 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

WHEREAS, Government Code Section 7902.1 provides that school districts must increase their Gann Limits when the school district’s proceeds of taxes are greater than their adjusted limit;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2025-26 and 2026-27 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2025-26 and 2026-27 fiscal years include an increase of \$520,605.76 to the 2025-26 Gann Limit pursuant to the provisions of Government Code Section 7902.1;

AND BE IT FURTHER RESOLVED that the Superintendent notifies the Director of the State Department of Finance of the increase to the 2025-26 Gann Limit;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2025-26 and 2026-27 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

The foregoing **RESOLUTION** was passed and adopted at a meeting of the Board of Trustees of the **TWIN HILLS UNION SCHOOL DISTRICT** on the 10th day of September, 2026, on a motion by trustee _____, seconded by trustee _____ by the following vote:

AYES: _____

Terry Beck

Jeff Harding

NOES: _____

Rebecca Houghton

John Moise

ABSENT/

Michael Ost

ABSTAIN: _____

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

Dated this 10th day of September, 2026

Clerk/President, Board of Trustees

**TWIN HILLS UNION SCHOOL DISTRICT
MASTER AGREEMENT FOR SUPPLEMENTAL ELOP
STEM ENRICHMENT SERVICES
Play-Well TEKnologies | Twin Hills Charter Middle School | 2026-2027**

DISTRICT	Twin Hills Union School District
CONTRACTOR	Play-Well TEKnologies
SERVICE LOCATION	Twin Hills Charter Middle School
TERM	2026-2027 School Year

Purpose

This Master Agreement ("Agreement") is entered into between Twin Hills Union School District ("DISTRICT") and Play-Well TEKnologies ("CONTRACTOR") for supplemental Expanded Learning Opportunities Program ("ELOP") STEM/engineering enrichment services to be provided at Twin Hills Charter Middle School during the 2026-2027 school year.

This Agreement applies only to supplemental ELOP enrichment services. It does not authorize or include instructional-day services. The applicable scope, schedule, enrollment/capacity, compensation, and funding source are identified in the Exhibits.

1. Services and Program Purpose

- a. CONTRACTOR shall provide hands-on STEM and engineering enrichment using LEGO®-based materials and project-based learning, as described in the Exhibits. Services are intended to provide safe, engaging, developmentally appropriate enrichment that complements the regular instructional program.
- b. CONTRACTOR is a supplemental enrichment partner and is not the DISTRICT's designated core ELOP provider. Overall ELOP administration, official attendance, student custody outside the scheduled CONTRACTOR enrichment period, and student dismissal shall remain with the DISTRICT or its designated core ELOP provider.
- c. The parties shall mutually establish and confirm program days, session times, participating grade level(s), enrollment/capacity, service location, and instructor assignments before services begin. Material changes to scope, schedule, or compensation shall be documented in writing.

2. Term

This Agreement shall be effective for the 2026-2027 school year. Service dates shall be as identified in Exhibit C and are subject to the DISTRICT calendar. This Agreement may be terminated pursuant to Section 14.

3. ELOP Services: Enrollment, Supervision, Attendance and Dismissal

- a. **Enrollment.** CONTRACTOR shall provide ELOP services only to students enrolled through the DISTRICT's ELOP program at Twin Hills Charter Middle School.
- b. **Check-In and Attendance.** CONTRACTOR shall be responsible for daily student check-in and shall maintain accurate attendance, program rosters, and sign-in/sign-out records sufficient to meet DISTRICT ELOP reporting and audit requirements.
- c. **Supervision.** CONTRACTOR shall assume direct supervision and responsibility for participating students from check-in through authorized dismissal and shall maintain all applicable ELOP staffing ratios.
- d. **Student Release.** CONTRACTOR shall maintain a documented dismissal process and release students only to authorized persons or in accordance with written authorization and DISTRICT/site procedures.
- e. **Communication and Safety.** CONTRACTOR shall promptly communicate attendance concerns, behavioral issues, injuries, illnesses, or other health and safety concerns to the site administrator and shall follow DISTRICT emergency procedures.

4. Compensation, Funding and Invoicing

- a. **Total Agreement Authority.** DISTRICT shall compensate CONTRACTOR for services satisfactorily performed in accordance with the rates and not-to-exceed amount identified in Exhibit A. No compensation is authorized beyond the amount stated in Exhibit A without a written amendment approved by the DISTRICT.

- b. Funding. Services under this Agreement are supplemental ELOP services and shall be charged to ELOP funds, to the extent allowable and consistent with applicable program requirements.
- c. Invoicing. CONTRACTOR shall submit itemized invoices identifying the service period, dates/sessions provided, and amount due. Invoices shall certify that contracted services were provided, subject to approved schedule adjustments or amendments.
- d. Payment Terms. Payment shall be made through the DISTRICT's regular accounts payable process on a Net Thirty (30) basis following receipt of a complete and accurate invoice and supporting documentation reasonably required to verify services. DISTRICT shall not be obligated to pay for services not performed.

Submit to: acctspay@twinhillsusd.org OR Accounts Payable,
700 Watertrough Road, Sebastopol, CA 95472

5. Independent Contractor Status

- a. CONTRACTOR is an independent contractor and not an employee, officer, partner, or agent of DISTRICT. CONTRACTOR shall be solely responsible for all taxes, payroll obligations, workers' compensation obligations, and employee benefits relating to CONTRACTOR and its personnel.
- b. CONTRACTOR shall be responsible for the selection, supervision, direction, compensation, and conduct of its personnel and shall ensure that all personnel assigned to DISTRICT students satisfy the requirements of this Agreement.

6. Staffing, Supervision, Fingerprinting, TB Clearance and Training

- a. Staffing and Supervision. CONTRACTOR shall provide adequate adult supervision at all times while students are under CONTRACTOR's supervision and shall maintain staffing sufficient to safely provide the agreed services.
- b. ELOP Staffing Ratios and Qualifications. For supplemental ELOP services, CONTRACTOR shall maintain at least one (1) adult for every twenty (20) participating pupils in grades 1-6, or any more restrictive ratio required by applicable law. If services are provided to TK/Kindergarten pupils under a future written amendment, the ratio shall be at least one (1) adult for every ten (10) such pupils. Ratios apply only while students are under CONTRACTOR's supervision. Personnel counted toward required ELOP staffing ratios shall meet applicable minimum qualifications.
- c. CONTRACTOR Responsibility for Screening and Clearances. Before any employee or approved subcontractor has contact with DISTRICT students, CONTRACTOR shall independently obtain, maintain, and verify all applicable California fingerprinting/criminal background requirements, including required DOJ/FBI clearances, and current tuberculosis clearance. CONTRACTOR shall provide the DISTRICT with its DOJ clearance letter/certification and other written verification reasonably requested by the DISTRICT. CONTRACTOR shall be responsible for all associated costs.
- d. Limited District Assistance. If CONTRACTOR is unable to independently facilitate a required clearance, the DISTRICT may, only when requested and approved in advance, assist with the applicable process. CONTRACTOR or the individual being cleared shall remain responsible for all associated fees unless the DISTRICT expressly agrees otherwise in writing. DISTRICT assistance does not shift CONTRACTOR's responsibility for ensuring that all required clearances are completed before student contact.
- e. Training. CONTRACTOR shall be responsible for ensuring that all personnel assigned to DISTRICT students complete required and role-appropriate trainings before service, including mandated reporter/child abuse and neglect reporting and prevention training, student health and safety, emergency procedures, and any other training required by law or applicable DISTRICT/site procedures. CPR/First Aid shall be completed when applicable to the assigned role. CONTRACTOR shall provide verification upon request.
- f. Certification and Verification. Prior to commencement of services, CONTRACTOR shall provide the DISTRICT with a completed Exhibit E identifying assigned personnel and certifying compliance with fingerprinting/DOJ/FBI clearance, TB clearance, required trainings, and applicable ELOP staffing requirements. CONTRACTOR shall promptly notify the DISTRICT of personnel changes and shall ensure newly assigned personnel satisfy all requirements before student contact.

7. Student Health, Safety and Incident Reporting

- a. CONTRACTOR shall comply with DISTRICT and site health, safety, emergency, student conduct, visitor, and emergency response procedures applicable to the services.
- b. While students are participating in CONTRACTOR-provided activities, CONTRACTOR shall exercise reasonable care and supervision and shall immediately notify the site administrator and designated core ELOP provider of

illness or injury, significant behavioral incidents, suspected child abuse or neglect, allegations involving CONTRACTOR personnel, law-enforcement involvement, or other events affecting student safety.

- c. When requested by the DISTRICT, CONTRACTOR shall provide a written incident report within twenty-four (24) hours of the incident or notification of the incident, or sooner when required by law, DISTRICT procedure, or the circumstances.

8. Nondiscrimination, Accessibility and Student Supports

CONTRACTOR shall provide services without unlawful discrimination and shall comply with applicable federal and state nondiscrimination and accessibility requirements. CONTRACTOR shall work in good faith with the DISTRICT to support reasonable access and participation for students with disabilities and other identified student needs, consistent with the nature of the contracted program and applicable law.

9. Confidentiality and Student Privacy

- a. CONTRACTOR shall comply with applicable federal and state student privacy laws, including FERPA and applicable California student privacy requirements.
- b. CONTRACTOR shall use student information only as necessary to perform the contracted services, protect such information from unauthorized disclosure, and return or securely destroy DISTRICT-provided student information when no longer required for the services or applicable record-retention obligations.
- c. CONTRACTOR shall not create or maintain independent student educational records except as authorized by the DISTRICT.

10. Facilities, Materials and Equipment

- a. DISTRICT shall provide an appropriate program space at Twin Hills Charter Middle School and reasonable access necessary for delivery of the agreed services.
- b. CONTRACTOR shall provide all curriculum, instructional materials, LEGO® elements, equipment, supplies, and other items necessary to perform the services unless otherwise identified in Exhibit A.
- c. CONTRACTOR retains ownership of its materials, equipment, curriculum, teaching methods, and educational content. DISTRICT acquires no ownership interest in such property.
- d. CONTRACTOR shall use DISTRICT facilities only for authorized services, comply with site rules, maintain program areas in reasonable condition, and promptly report facility or equipment concerns to the site administrator.

11. Insurance

- a. During the term, CONTRACTOR shall maintain: (i) Workers' Compensation insurance as required by California law; (ii) Commercial General Liability insurance of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate; (iii) Hired and Non-Owned Automobile Liability insurance of not less than \$1,000,000 combined single limit when applicable; and (iv) Sexual Abuse and Molestation coverage of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate.
- b. DISTRICT, its Board, officers, employees, agents, and volunteers shall be named as additional insureds on applicable liability coverage. CONTRACTOR shall provide certificates of insurance and applicable endorsements before services begin.

12. Indemnification

- a. To the fullest extent permitted by law, CONTRACTOR shall indemnify, defend, and hold harmless DISTRICT, its Board, officers, employees, agents, and volunteers from claims, damages, losses, liabilities, costs, and expenses, including reasonable attorneys' fees, to the extent arising from the negligent acts, omissions, or willful misconduct of CONTRACTOR, its employees, agents, or approved subcontractors.
- b. DISTRICT shall indemnify and hold harmless CONTRACTOR to the extent claims arise from the negligent acts, omissions, or willful misconduct of DISTRICT. Neither party shall indemnify the other for the other party's sole negligence or willful misconduct.

13. ELOP Compliance and Audit

- a. CONTRACTOR shall comply with applicable elements of Education Code section 46120, the DISTRICT's adopted ELOP Plan, and other ELOP requirements relevant to the contracted services. Services shall provide safe, engaging, developmentally appropriate enrichment experiences that complement the regular instructional program.

- b. CONTRACTOR shall maintain program rosters and service records identifying participating students, dates of service, program start and end times, staffing, and sufficient documentation to verify that contracted ELOP services were provided. CONTRACTOR shall cooperate with DISTRICT, the designated core ELOP provider, auditors, and other authorized oversight entities.
- c. CONTRACTOR is not responsible for maintaining the DISTRICT's official ELOP attendance records. CONTRACTOR shall retain records supporting its ELOP services for the period required by applicable law and audit requirements and shall make such records available to DISTRICT upon reasonable request. Any fiscal penalty or audit disallowance directly resulting from CONTRACTOR's documented failure to perform a responsibility expressly assigned under this Agreement shall be the responsibility of CONTRACTOR to the extent permitted by law.
- d. Family Fees. CONTRACTOR shall not charge participating students or families any fee for ELOP services provided under this Agreement unless expressly authorized in writing by DISTRICT.

14. Termination, Cancellations and Program Interruptions

- a. Either party may terminate this Agreement upon thirty (30) calendar days' written notice. Before termination for reasons other than an immediate health/safety concern or material breach, the parties shall make a good-faith effort to resolve concerns and minimize disruption to students.
- b. Either party may terminate for material breach if the breach is not cured within ten (10) calendar days after written notice, unless the breach is not reasonably curable or presents an immediate threat to student health or safety.
- c. Upon termination, CONTRACTOR shall be compensated only for services satisfactorily performed through the effective date of termination and approved non-cancellable costs, if any, documented to DISTRICT.
- d. School closures, testing, assemblies, field trips, calendar changes, emergency conditions, or other interruptions may require schedule adjustments. The parties shall make reasonable efforts to reschedule affected services. Material changes to scope, service days, or compensation require a written amendment.

15. Assignment and Subcontracting

Neither party may assign this Agreement without prior written consent. CONTRACTOR shall not subcontract direct student services without prior written approval of DISTRICT. Any approved subcontractor shall satisfy the same applicable background, TB, training, insurance, confidentiality, safety, and compliance requirements as CONTRACTOR.

16. Compliance with Laws

Both parties shall comply with all applicable federal, state, and local laws and regulations relating to performance of this Agreement.

17. Force Majeure

Neither party shall be liable for failure to perform caused by events beyond its reasonable control. The parties shall confer regarding rescheduling, alternate performance, or an equitable adjustment to compensation when a force majeure event materially prevents delivery of contracted services.

18. Entire Agreement; Amendments; Governing Law

This Agreement, including its Exhibits, constitutes the entire agreement between the parties and supersedes prior understandings regarding the services described herein. Amendments must be in writing and signed by authorized representatives of both parties. If any provision is invalid or unenforceable, the remaining provisions remain in effect. California law governs this Agreement, with venue in Sonoma County, California.

SIGNATURES

TWIN HILLS UNION SCHOOL DISTRICT	PLAY-WELL TEKNOLOGIES

Signature: <u>Dana Pedersen</u>	Signature: <u>Colleen Magill</u>
Dana Pedersen, Superintendent	Name/Title: <u>North Bay Area Manager</u>
Date: <u>09/02/2026</u>	Date: <u>09/02/2026</u>
Anticipated Board Approval/Ratification Date: <u>Sept. 11, 2026</u>	

EXHIBITS

Exhibit A – Program Scope, Enrollment & Compensation

Cohort	Eligible Grade(s)	Service	Days	Session	Max Enrollment	Allocation / Rate
A	_____	Supplemental ELOP	_____	_____	_____	\$ \$10,000
B (if applicable)	_____	Supplemental ELOP	_____	_____	_____	\$_____

Total Agreement Not-to-Exceed: \$_____. Exact program configuration, session count, and pricing shall be confirmed in writing before services begin. ELOP funds may be used only for eligible pupils and allowable ELOP services.

Program Description: Hands-on STEM/engineering enrichment using LEGO®-based materials and project-based challenges. CONTRACTOR will provide curriculum, instructor(s), and program materials.

Exhibit B – ELOP Collaborative Framework - NA

1. DISTRICT Compliance / Program Oversight	2. CORE ELOP PROVIDER Enrollment, Attendance, Custody & Dismissal	3. SUPPLEMENTAL PROVIDER Qualified Staff, Ratios, Enrichment, Safety & Documentation
Program oversight and compliance; ELOP Plan implementation and monitoring; fiscal oversight and funding management; contracts, risk management, vendor monitoring; data reporting and audit readiness.	Manages ELOP enrollment and eligibility; daily check-in and official attendance; overall student accountability; supervision before/after enrichment; custody except during scheduled enrichment; dismissal and family coordination.	Provides specialized STEM enrichment; uses qualified/cleared staff; maintains applicable ELOP ratios; provides safe and engaging programming; follows safety/training/reporting requirements; maintains rosters and service records; returns students to core provider.

Together, the DISTRICT, core ELOP provider, and supplemental provider support student success through clear roles, communication, accountability, continuity, enrichment quality, safety, and documentation.

Exhibit C – Program Calendar and Schedule

Cohort	Service	Days / Times	Start Date	End Date	Location / Instructor
A	Supplemental ELOP	_____	_____	_____	Twin Hills CMS / _____
B	Supplemental ELOP	_____	_____	_____	Twin Hills CMS / _____

Exact session dates/times and instructor assignments shall be confirmed with Twin Hills Charter Middle School before services begin. Material schedule changes shall be documented in writing.

Exhibit D – Staffing Compliance Certification

- ☒ Staff roster attached (if applicable)
- ☒ CONTRACTOR DOJ clearance letter/certification provided to DISTRICT
- ☒ DOJ/FBI clearances complete for all assigned personnel
- ☒ TB clearances complete for all assigned personnel
- ☒ Mandated Reporter / Child Abuse & Neglect training complete, as applicable
- ☐ ELOP staffing ratios and qualifications maintained
- ☐ CPR/First Aid complete, if applicable
- ☐ Other required/site-specific trainings complete

CONTRACTOR Authorized Representative: Colleen Magill Date: 09/02/2026
DISTRICT Authorized Representative: Shawna Whitestone- Principal Date: _____

Exhibit E – Insurance and Required Documents

- ☒ Certificate of Insurance Expiration Date: _____

- ☐ Additional Insured Endorsement(s), as applicable
- ☒ W-9 (legal entity name verified)
- ☒ Contractor contact/signatory information

Exhibit G – Emergency Procedures Acknowledgement

- ☒ Fire ☒ Earthquake ☒ Lockdown/Secure the Campus ☒ Evacuation
- ☒ Medical Emergency ☒ Air Quality ☐ Student Release Procedures

CONTRACTOR Representative: *Colleen Magill* Date: 09/02/2026

DISTRICT Representative: Shawna Whitestone- Principal | Date: _____

THIS AGREEMENT is made and entered into this
3rd day of June 2026, by and between:

Orchard View School, an educational institution organized and existing under the laws of the State of California, with principal address at 700 Watertrough Rd, Sebastopol, CA 95472, represented herein by its hereinafter referred to as the **"SCHOOL"**;

- and -

Digital Dreamers STEAM Academy, a company duly organized and existing under the laws of the State of California, with principal address at Pleasanton, California, represented herein by its Owner, **Robert Rodriguez**, hereinafter referred to as the **"PROVIDER"**.

(The SCHOOL and the PROVIDER shall hereinafter be referred to collectively as the "Parties" and individually as a "Party".)

RECITALS

WHEREAS, the SCHOOL is an educational institution committed to providing holistic development and enrichment opportunities for its students.

WHEREAS, the PROVIDER has the expertise, qualified personnel, and a structured curriculum to offer high-quality programming in STEM: Science Technology Engineering, and Mathematics for 4th and 5th Grade.

WHEREAS, the SCHOOL desires to engage the services of the PROVIDER to operate a program for its students, and the PROVIDER is willing to provide such services under the terms and conditions set forth in this Agreement.

NOW, THEREFORE, for and in consideration of the foregoing premises and the mutual covenants hereinafter contained, the Parties hereby agree as follows:

Article 1: SCOPE OF SERVICES

1.1. Program Description: The PROVIDER shall conduct after school enrichment programs titled **"Robotics: LEGO Robot Buddies for Grades 1-2, Hands On STEAM (Experiments) for Grades 4-5, Mission Mystery for Grade 3"** (the "Program") designed to introduce students to the core principles of Computer Science, and STEAM.

1.2. Target Participants: These Programs are open to students of the SCHOOL from 1st to 5th grade. The maximum capacity for each session shall be 20 students.

1.3. Facilities, Materials, and Equipment

A. Provider Responsibilities: The PROVIDER shall be responsible for supplying core instructional materials, proprietary kits, and specialized curriculum supplies required for the Program that are not otherwise standard to the designated classroom environment.

B. School Responsibilities: The SCHOOL shall be responsible for providing full access to a dedicated designated room suitable for instruction for the duration of all scheduled sessions, including reasonable access to utilities and standard classroom furniture. Furthermore, the SCHOOL shall provide full access to and usage of any general art materials, tools, and supplies currently housed within the designated room, as well as handle all necessary photocopying, printing, and duplication of student worksheets, curriculum handouts, and visual aids required for the administration of the Program.

DP

C. Care and Liability: The PROVIDER shall ensure reasonable care is taken of the designated room and the SCHOOL's existing art materials during scheduled program hours. The PROVIDER shall not be held liable for the maintenance, repair, or replacement of pre-existing SCHOOL equipment, cabinetry, or fixtures located within the room, nor for ordinary wear and tear resulting from standard program instruction.

Article 2: TERM AND SCHEDULE

2.1. **Term:** This Agreement shall be effective for the School Year 2026-2027, commencing on August 27, 2026 and concluding on December 17, 2026.

2.2. **Program Schedule:** The Programs shall run on Thursdays from 11:45 AM to 1:15 PM for sixteen (16) sessions per Program. This schedule shall apply to three (3) Programs, unless otherwise modified by mutual written agreement between the Parties prior to the commencement of the Programs.

2.3. **Non-Session Days:** No sessions will be held on national holidays, school holidays, or days when the SCHOOL officially cancels classes due to unforeseen circumstances (e.g., inclement weather, public health emergencies). The Parties shall mutually agree on whether to reschedule or credit missed sessions due to such cancellations.

Article 3: FEES AND PAYMENT TERMS

3.1. **Program Fee:** The total fee for the Program shall be \$20,800.00 (Twenty Thousand Eight Hundred and 00/100 Dollars). This fee covers the entire program, which consists of forty-eight (48) instructional sessions.

3.2. **Collection of Fees:** The SCHOOL shall be responsible for collecting all program fees from parents/guardians and remitting payment directly to the PROVIDER, unless otherwise agreed in writing. The PROVIDER shall not be required to pursue parents/guardians individually for payment.

3.3. **Refund Policy:** The PROVIDER's refund policy for student withdrawal is attached hereto as **Annex B**.

Article 4: PROVIDER'S RESPONSIBILITIES

The PROVIDER shall:

4.1. **Instruction:** Provide qualified, competent, and professional instructors to conduct all sessions of the Program.

4.2. **Background Checks and TB Testing:** Ensure that all its instructors and staff who will be present on the SCHOOL's premises have undergone and cleared necessary background checks, including but not limited to California Department of Justice Live Scan, in accordance with California law for individuals working with minors. The PROVIDER shall also ensure that all such instructors and staff have completed tuberculosis (TB) testing or TB risk assessment and received clearance prior to providing services on SCHOOL premises, as required by applicable law and/or SCHOOL/District policy

4.3. **Curriculum:** Implement the curriculum as described in Annex A and provide all necessary learning materials for the students.

4.4. **Supervision:** Ensure adequate supervision of all student participants from the time they are received into the Program until they are dismissed and picked up by their authorized fetchers.

4.5. **Compliance:** Comply with all reasonable rules, regulations, and security procedures of the SCHOOL.

4.6. **Attendance:** Maintain a daily record of student attendance.

4.7. **Communication:** Provide the SCHOOL and parents with regular updates on student progress and program activities.

DP

Article 5: SCHOOL'S RESPONSIBILITIES

The SCHOOL shall:

5.1. **Venue:** Provide a clean, safe, and conducive learning space for the conduct of the Program, including adequate lighting, ventilation, and access to electrical outlets.

5.2. **Promotion:** Assist in promoting the Program to its students and their parents/guardians through its official channels (e.g., newsletters, parent portals).

5.3. **Enrollment:** Facilitate the initial enrollment process by disseminating registration forms and information provided by the PROVIDER.

5.4. **Coordination:** Appoint a single point of contact or coordinator from its staff to liaise with the PROVIDER for logistical and administrative matters.

5.5. **Emergency Procedures:** Inform the PROVIDER of the SCHOOL's standard emergency procedures (e.g., fire, earthquake drills) and provide immediate assistance in case of a medical emergency involving a student participant.

5.6. The SCHOOL acknowledges it is responsible for ensuring that participants are safely released to the PROVIDER at the start of each session and retrieved promptly at the conclusion of each session. The PROVIDER shall not be liable for supervision of students outside of the agreed-upon Program hours.

Article 6: CHILD PROTECTION AND SAFETY

6.1. **Compliance with Law:** The PROVIDER acknowledges that all its instructors and staff are Mandated Reporters under California law (Penal Code § 11164 et seq.). The PROVIDER and its personnel shall comply with all applicable federal, state, and local laws, codes, and regulations concerning child safety and abuse reporting.

6.2. **Zero Tolerance:** The PROVIDER upholds a zero-tolerance policy for any act of child abuse, exploitation, violence, or bullying by its staff or among program participants.

6.3. **Reporting:** The PROVIDER's instructors shall immediately report any suspicion of child abuse or neglect to the appropriate authorities (e.g., Child Protective Services) as required by law, and shall also promptly notify the designated SCHOOL official in accordance with the SCHOOL's reporting protocol.

Article 7: DATA PRIVACY

7.1. **FERPA Compliance:** In compliance with the Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. § 1232g, the SCHOOL may share limited "directory information" or other student records necessary for the PROVIDER to perform its services.

7.2. **Confidentiality of Student Records:** The PROVIDER agrees to act as a "school official" with a "legitimate educational interest" under FERPA. The PROVIDER shall maintain the confidentiality of all student records and personally identifiable information, shall not use such information for any purpose other than to fulfill its duties under this Agreement, and will not redisclose the information to any third party without prior written consent from the parent or eligible student. The data shall be disposed of securely upon the termination of this Agreement.

DP

Article 8: LIABILITY AND INDEMNIFICATION

8.1. The PROVIDER shall be liable for any injury, loss, or damage sustained by any person arising from the willful act or gross negligence of its instructors or staff in the performance of their duties. Similarly, the SCHOOL shall be liable for any injury, loss, or damage sustained by any person arising from the willful act or gross negligence of its employees, agents, or the condition of its facilities.

8.2. Each Party agrees to indemnify and hold harmless the other Party, its officers, agents, and employees from and against any and all claims, liabilities, damages, and expenses (including reasonable attorney's fees) arising from any breach of this Agreement or negligent act or omission of the indemnifying Party or its personnel."

Article 9: TERMINATION

9.1. **Termination for Cause:** Either Party may terminate this Agreement for a material breach of any of its provisions, provided that the non-breaching Party has given written notice of the breach and the breaching Party has failed to cure such breach within fifteen (15) calendar days from receipt of notice.

9.2. **Termination for Convenience:** Either Party may terminate this Agreement without cause by providing the other Party with at least thirty (30) calendar days prior written notice. In such a case, the PROVIDER shall be compensated on a pro rata basis for all sessions already delivered and for reasonable documented preparation costs incurred for sessions scheduled within the notice period

Article 10: GENERAL PROVISIONS

10.1. **Independent Contractor Status:** The PROVIDER is an independent contractor, and nothing in this Agreement shall be construed as creating an employer-employee relationship, partnership, or joint venture between the Parties.

10.2. **Confidentiality:** Each Party agrees to keep confidential all non-public information received from the other in connection with this Agreement.

10.3. **Governing Law and Venue:** This Agreement shall be governed by and construed in accordance with the laws of the State of California, without regard to its conflict of law principles. Any legal action or proceeding arising under this Agreement will be brought exclusively in the federal or state courts located in Oakland, California, and the Parties hereby irrevocably consent to the personal jurisdiction and venue therein.

10.4. **Entire Agreement:** This Agreement (including its Annexes) constitutes the entire understanding between the Parties and supersedes all prior discussions, agreements, or representations. Any amendments must be in writing and signed by both Parties.

10.5. **Non-Solicitation of Personnel:** During the term of this Agreement and for six (6) months following its termination, neither Party shall directly or indirectly solicit, recruit, or hire any employee, instructor, or contractor of the other Party who has provided services under this Agreement, without prior written consent from the other Party. This clause is intended solely to protect legitimate business relationships and shall not restrict either Party from hiring individuals who independently apply through general job postings.

[REMAINDER OF PAGE INTENTIONALLY BLANK; SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the date indicated below

Date: 06/03/2026

Date: 2026-06-29

DIGITAL DREAMERS STEAM ACADEMY

Robert Rodriguez
Founder

Handwritten signature of Robert Rodriguez in black ink.

TWIN HILLS UNION SCHOOL DISTRICT

Dana Pederson
Superintendent

Dana Pedersen

ANNEX A: Refund Policy

This policy outlines the terms for refunds for student withdrawal from the program. All withdrawal and refund requests must be submitted in writing to admin@ddsteam.org.

1. Cancellation by PROVIDER:

If the PROVIDER cancels the entire program term before it begins due to insufficient enrollment or other unforeseen circumstances, a full 100% refund of all fees paid will be issued to all registered families.

2. Withdrawal by Parent/Guardian:

Refunds for student withdrawal are issued according to the following schedule:

- On or before: 14 calendar days before the first session: A full refund of the program fee, less a non-refundable administrative fee of **\$50.00**.
- Between 1 to 13 calendar days before the first session: A 75% refund of the program fee.
- After the first scheduled session but before the second: A 50% refund of the program fee.
- After the beginning of the second scheduled session: No refunds will be issued.

3. Missed Sessions:

No refunds, credits, or make-up sessions will be provided for individual sessions missed by a student due to personal reasons (e.g., illness, vacation, conflicting appointments).

4. Dismissal from Program:

The PROVIDER reserves the right to dismiss any student whose conduct is deemed unsafe, disruptive, or otherwise detrimental to the program environment, other participants, or staff. In the event of such a dismissal, no refund will be issued.

DIGITAL DREAMERS STEAM ACADEMY
Contract Addendum – Non-Solicitation Agreement

This Addendum is incorporated into and made part of the Agreement between **Digital Dreamers STEAM Academy (“Provider”)** and **TWIN HILLS UNION SCHOOL DISTRICT (“Partner”)**, effective as of the date of the original Agreement. The terms below are intended to protect the mutual business interests of both parties.

1. Non-Solicitation of Personnel

During the term of this Agreement and for six (6) months following its termination, neither Party shall directly or indirectly solicit, recruit, or hire any employee, instructor, or contractor of the other Party who has provided services under this Agreement, without prior written consent from the other Party. This clause is intended solely to protect legitimate business relationships and shall not restrict either Party from hiring individuals who independently apply through general job postings.

2. Incorporation

This Addendum shall be deemed a part of and incorporated into the Agreement. In the event of any conflict between this Addendum and the Agreement, this Addendum shall control.

3. Acknowledgment

By signing below, both parties acknowledge and agree to the terms contained in this Addendum.

Date: 06/03/2026

2026-06-29
Date:

DIGITAL DREAMERS STEAM ACADEMY

Robert Rodriguez
Founder



TWIN HILLS UNION SCHOOL DISTRICT

Dana Pederson
Superintendent

Dana Pedersen

Audit trail

Details

FILE NAME	Service Agreement - Digital Dreamers STEAM Academy - Orchard View
STATUS	<div><div></div>Signed</div>
STATUS TIMESTAMP	2026/06/29 18:25:11 UTC

Activity

<div><div></div><div>SENT</div></div>	<div>dreav@ddsteam.org sent a signature request to:</div> <div><div></div><div>Dana Pedersen (dpedersen@twinhillsusd.org)</div></div>	<div>2026/06/03 22:26:07 UTC</div>
<div><div></div><div>SIGNED</div></div>	<div>Signed by Dana Pedersen (dpedersen@twinhillsusd.org)</div>	<div>2026/06/29 18:25:11 UTC</div>
<div><div></div><div>COMPLETED</div></div>	<div>This document has been signed by all signers and is complete</div>	<div>2026/06/29 18:25:11 UTC</div>

The email address indicated above for each signer may be associated with a Google account, and may either be the primary email address or secondary email address associated with that account.

RESOLUTION #2026-629**BEFORE THE BOARD OF TRUSTEES OF THE
TWIN HILLS UNION SCHOOL DISTRICT
RESOLUTION REGARDING TEXTBOOK OR
INSTRUCTIONAL MATERIAL SUFFICIENCY 2026-27**

Whereas, the governing board of Twin Hills Union School District, in order to comply with the requirements of *Education Code* Section 60119 held a public hearing on September 10, 2026, at or near 5:00 p.m. o'clock, which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

Whereas, the governing board provided at least 10 days notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and;

Whereas, the governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

Whereas, information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the district, and;

Whereas, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and;

Whereas, sufficient textbooks and instructional materials were provided to each student, including English Learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the following subjects:

- Mathematics
- Science
- History-social science
- English/language arts, including the English language development component of an adopted program

Whereas, sufficient textbooks or instructional materials were provided to each pupil enrolled in foreign language or health classes, and;

Whereas, laboratory science equipment was available for science laboratory classes offered in grades 9-12, inclusive;

Therefore, it is resolved that for the 2026-27 school year, the Twin Hills Union School District has provided each pupil with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

The foregoing **RESOLUTION** was passed and adopted at a meeting of the Board of Trustees of the **TWIN HILLS UNION SCHOOL DISTRICT** on the 10th day of September, 2026, on a motion by trustee _____, seconded by trustee _____ by the following vote:

AYES: _____

NOES: _____

ABSENT/
ABSTAIN: _____

Terry Beck	_____
Jeff Harding	_____
Rebecca Houghton	_____
John Moise	_____
Michael Ost	_____

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

Dated this 10th day of September, 2026

Clerk/President, Board of Trustees

TWIN HILLS UNION SCHOOL DISTRICT
Consent Calendar: Acceptance of Donations
AUGUST 1 THROUGH AUGUST 31, 2026

Date Received	Donor	Amount	Purpose
Fund 01: Apple Blossom Elementary School /General District			
		\$0.00	
	Total	\$0.00	
Fund 03: Twin Hills Charter Middle School			
	Total	\$0.00	
Fund 04: Orchard View Charter School			
	Total	\$0.00	
Fund 05: SunRidge Charter School			
	Total	\$0.00	
	THUSD Total	\$0.00	

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

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

For the September 10, 2026 board meeting.

Description

Includes Purchase Orders dated 08/01/2026 - 08/31/2026

PO Number	Vendor Name	Requisition Information	Ord Loc	Req Fund	Resource Description	Req Fund Order Amt
B27-00005	Friedman's Home Imp	9152-MAINT & REPAIR SUPPLS	7DSW	03	Unrestricted/no	17,550.00
B27-00023	BMO Bank N.A.	9168 TEACHER SUPPLS	1ABS	01	State Lottery	4,000.00
B27-00024	BMO Bank N.A.	9169-TEACHER SUPPLS	2THS	03	State Lottery	10,000.00
B27-00025	BMO Bank N.A.	9170-TEACHER SUPPLIES	3OVS	04	State Lottery	3,100.00
B27-00026	BMO Bank N.A.	9171-TEACHER SUPPLIES	SUN5	05	State Lottery	1,000.00
B27-00027	BMO Bank N.A.	9172-OFFICE SUPPLIES	1ABS	01	State Lottery	1,800.00
B27-00028	BMO Bank N.A.	9173-TH OFFICE SUPPLIES	2THS	03	State Lottery	500.00
B27-00029	BMO Bank N.A.	9174-OV OFFICE SUPPLIES	3OVS	04	State Lottery	200.00
B27-00030	BMO Bank N.A.	9175 SR OFFICE SUPPLIES	SUN5	05	State Lottery	200.00
B27-00031	BMO Bank N.A.	9184 NURSE SUPPLIES	1ABS	01	State Lottery	1,500.00
B27-00032	BMO Bank N.A.	9188 DO OFFICE SUPPLIES	9DSO	01	Unrestricted/no	3,800.00
B27-00034	Stanroy Music Cente	TH MUSIC INSTRUMENT REPAIRS	2THS	03	Arts & Music	5,000.00
B27-00035	J.W. Pepper & Son I	MUSIC-TH & AB	7DSW	01	Arts & Music	2,000.00
P27-00076	West County Transpo	ABASP FIELD TRIP/SWIM TRANSPORTATION	5DYA	12	Unrestricted/no	2,760.63
P27-00111	Edclub, Inc.	TYPING CLUB AB/SR	7DSW	01	Unrestricted/no	1,565.10
P27-00112	T-Mobile	HOT SPOTS 2026-27	7DSW	04	Unrestricted/no	1,920.00
P27-00113	Zoom Video Communic	ZOOM WORKPLACE FOR ED	7DSW	04	Unrestricted/no	3,570.00
P27-00114	Primo Brands	TH DRINKING WATER	2THS	03	Unrestricted/no	1,092.46
P27-00115	Arcworks LLC	E-RATE C2 PROJECT	7DSW	14	Unrestricted/no	4,750.22
P27-00117	Grainger Inc	TH WINDOW BLINDS	2THS	03	Restricted Main	943.40
P27-00118	School Outfitters	OV-LAMINATE BOOKCASE	3OVS	04	Child Dev UPK	3,290.27
P27-00119	Community Products	OV TK ROOM SET UP SUPPLIES	3OVS	04	Child Dev UPK	7,343.79
P27-00120	BMO Bank N.A.	TH VAPE SENSORS	2THS	03	Unrestricted/no	580.59
P27-00121	WillyGoat LLC	SR-TIRE SWING	SUN5	05	Child Dev UPK	3,926.35
P27-00122	BorderLAN Security	AVAST ANTI-VIRUS 3 YEAR	7DSW	01	Unrestricted/no	3,535.00
P27-00123	Kyocera Document So	AB/TH RISO LEASE	7DSW	01	State Lottery	3,551.24
P27-00124	BMO Bank N.A.	SR INTERNET SERVICE	SUN5	05	State Lottery	239.40
P27-00125	BMO Bank N.A.	TH Dell Monitors	2THS	03	Lottery-instruc	2,053.22
P27-00126	Amplify Education,	SR-DESMOS MATH PACKAGES	SUN5	05	State Lottery	6,116.01
P27-00127	BMO Bank N.A.	TH CULINARY SUPPLIES-AFRONTI	2THS	03	SS & PD BG	776.20
P27-00128	Mountain Fresh Spr	OV DRINKING WATER SERVICE	3OVS	04	Unrestricted/no	1,000.00
P27-00129	Frog Street Press L	PRE-K ENGLISH CURRICULUM-QUOTE# 00052566	1ABS	01	Lottery-instruc	5,181.29
P27-00130	Collin, Mark	AB GRADES K-3	1ABS	01	Lottery-instruc	373.80
P27-00131	Zoo-phonics, Inc.	AB PRESCHOOL BASIC SET	1ABS	01	Lottery-instruc	470.94
P27-00132	Amplify Education,	SR GRADES 2,3&5 DESMOS	SUN5	05	Lottery-instruc	7,833.11
P27-00133	Singapore Math	Dimensions Math	SUN5	05	Lottery-instruc	2,226.84
P27-00134	Teachers Pay Teache	TH 7TH SCIENCE CURR	2THS	03	Lottery-instruc	439.94
P27-00135	Survival CPR & Firs	AED MEMBERSHIP	7DSW	01	Unrestricted/no	600.00
P27-00136	Pace Supply Corp.	SR-TK TOILET	SUN5	05	Child Dev UPK	484.25
P27-00137	Howard Ind., Inc.	SECURLY YEAR 2 OF 3	7DSW	01	Unrestricted/no	9,419.00

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

Description

Includes Purchase Orders dated 08/01/2026 - 08/31/2026

PO Number	Vendor Name	Requisition Information	Ord Loc	Req Fund	Resource Description	Req Fund Order Amt
P27-00138	Recology Sonoma Mar	TH DISPOSAL	2THS	03	Unrestricted/no	6,534.00
P27-00139	Recology Sonoma Mar	AB DISPOSAL	1ABS	04	Unrestricted/no	13,008.24
P27-00140	Greystone West Co	CUPCCAA Services	7DSW	14	Unrestricted/no	5,000.00
P27-00141	Shura, Samantha	OT SERVICES AB, TH, OV	7DSW	01	Special Educati	65,000.00
P27-00142	Beeswax Candle Work	SR CANDLES	SUN5	05	State Lottery	172.29
P27-00143	Redwood Empire Awni	SR AWNING REPLACEMENT	SUN5	05	Child Dev UPK	10,419.20
P27-00144	SHI International C	ADOBE CREATIVE CLOUD	7DSW	05	State Lottery	2,440.00
P27-00145	Fagen Friedman & Fu	LEGAL SERVICES 2026-27	7DSW	01	Special Educati	21,729.00
P27-00146	Revolution Foods PB	FOOD CAFETERIA MEALS 2026-27	7DSW	13	Child Nutrition	450,000.00
P27-00147	Michelle Ramirez CP	CPR/FIRST AID TRAINING	5DYA	12	Unrestricted/no	420.00
P27-00148	Apple Inc.	OV MACBOOK AIR	3OVS	04	State Lottery	1,698.41
P27-00149	Apple Inc.	MACBOOK AIR 15"	7DSW	01	State Lottery	1,698.41
P27-00150	Revolution Foods PB	SUMMER MEALS- SR	SUN5	05	ELO Program	3,551.85
P27-00151	Apple Inc.	MACBOOK AIR 15"	3OVS	04	State Lottery	1,698.41
P27-00152	BMO Bank N.A.	PDL & FORM CEA WORKSHOPS	9DSO	01	Unrestricted/no	575.00
P27-00153	Cascade Yarns, Inc	ECO	SUN5	05	State Lottery	546.25
P27-00154	West Earl Woolen Mi	SR WOOL BATTING	SUN5	05	State Lottery	114.25
P27-00155	BROWN SHEEP	LABSPRIDE BULKY	SUN5	05	State Lottery	133.25
P27-00156	ESGI, LLC	12 MONTH LICENSE	1ABS	01	Unrestricted/no	273.00
P27-00157	BMO Bank N.A.	SR FIRST AID SUPPLIES	SUN5	05	State Lottery	600.00
P27-00158	Mountain Fresh Spri	AB DRINKING WATER	1ABS	01	Unrestricted/no	1,600.00
P27-00160	BMO Bank N.A.	TH CAMERAS FOR PHOTO CLASS	2THS	03	Arts & Music	586.83
P27-00161	Imagine Learning LL	SR IMAGINE SONDAY SYSTEM	SUN5	05	State Lottery	400.00
P27-00162	BMO Bank N.A.	CAFETERIA SUPPLIES	7DSW	13	Child Nutrition	3,000.00
P27-00163	BMO Bank N.A.	VAPE DETECTION & AIR QUALITY SENSOR	SUN5	05	Unrestricted/no	282.79
P27-00164	Copperfield's Books	BOOKS & SETS FOR CLASS READERS	SUN5	05	Lottery-instruc	1,379.96
P27-00165	Weeks Drilling & Pu	AB/TH WATER TREATMENT	7DSW	03	Unrestricted/no	14,200.00
P27-00167	Kendall Hunt Publis	OV K-12 ILLUSTRATIVE MATHEMATICS	3OVS	04	Lottery-instruc	1,140.58
P27-00168	Foster & Foster, In	GASB 73 \$ GASB 75 Actuarial	9DSO	01	Unrestricted/no	9,000.00
P27-00169	Major Alarm, Inc.	MONTHLY FIRE ALARM MONITORING	SUN5	05	Restricted Main	1,272.00
P27-00170	Major Alarm, Inc.	AB/OV FIRE ALARM MONITORING	7DSW	01	Restricted Main	2,070.00
P27-00171	Major Alarm, Inc.	TH ALARM MONITORING	2THS	03	Restricted Main	1,777.23
P27-00172	Amerigis Healthcare	OV & SR ADDITIONAL ADULT SUPPORT	7DSW	05	Special Educati	40,000.00
P27-00173	Reyff Electric Co,	DO LIGHTING/SWITCHES INSTALLATION	9DSO	01	Restricted Main	3,270.70
P27-00174	Redwood Insulation	DO INSULATION B/W	9DSO	01	Restricted Main	560.00
P27-00175	ODP Business Soluti	AB FILE CABINET	1ABS	01	SS & PD BG	84.09
P27-00176	Renaissance Learnin	ONLINE ASSESSMENTS-STAR	7DSW	03	Unrestricted/no	15,967.66
P27-00177	Mystery Science Inc	AB & OV SCHOOL MEMBERSHIP	7DSW	01	State Lottery	2,199.00

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

Description

Includes Purchase Orders dated 08/01/2026 - 08/31/2026

PO Number	Vendor Name	Requisition Information	Ordr Loc	Req Fund	Resource Description	Req Fund Order Amt
P27-00178	Shannon deRutte Con	AB/OV DOOR REPLACEMENT	1ABS	04	Restricted Main	16,000.00
P27-00179	CA School Boards As	GAMUT 2026-27	9DSO	01	Unrestricted/no	13,063.00
P27-00180	Jack Schreder & Ass	DISTRICT: PROP 2 FUNDING ASSESSMENT & ELIGIBILITY	9DSO	14	Unrestricted/no	3,000.00
P27-00181	Sprint Copy Center	SR LESSON BOOK PRINTING	SUN5	05	State Lottery	571.95
P27-00182	Signarama Santa Ros	UNISEX ADA RESTROOM SIGNS	7DSW	05	Unrestricted/no	1,162.21
P27-00183	Art & Soul Music St	AB ART CLASSES	1ABS	01	Arts & Music	110,000.00
P27-00184	SchoolOutlet.com	SR SCIENCE ROOM EQUIP	SUN5	05	State Lottery	7,326.95
Total						962,219.56

District 53

Fiscal Year 2026-27

Total Expenditures August 2026

Total Vendor Warrants July 31, 2026	\$	433,146.39
Payroll: August 10, 2026 Supplemental		40,033.83
Payroll: August 31, 2026 Regular		858,458.59
Total PR & Expenditures	\$	1,331,638.81

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

Checks Dated 08/01/2026 through 08/31/2026

Check Number	Check Date	Pay to the Order of	Check Amount
2173422	08/05/2026	BMO Bank N.A.	2,884.18
2173423	08/05/2026	Kyocera Document Solutions Northern CA	734.12
2173424	08/05/2026	Mountain Fresh Spring Water	37.00
2173425	08/05/2026	EPS Operations, LLC	323.39
2173426	08/05/2026	International Fire Inc.	4,127.80
2173427	08/05/2026	Flyers Energy LLC	305.11
2173428	08/05/2026	Redwood Lock, Inc.	1,065.62
2173429	08/05/2026	TCI	8,743.39
2173430	08/05/2026	Imagine Learning LLC	5,665.00
2173431	08/05/2026	Mobile Modular Mgmt Corp.	2,377.00
2173432	08/05/2026	Frog Power Equipment LLC	234.10
2173433	08/05/2026	ODP Business Solutions, LLC	501.37
2173434	08/05/2026	Pacific Gas & Electric	623.27
2173435	08/05/2026	Pearson Education Inc.	5,630.00
2173436	08/05/2026	Pellini, Jennifer	370.37
2173437	08/05/2026	Terminix Processing Center	100.00
2173438	08/05/2026	Associated Plumbing Tech	7,905.00
2173439	08/05/2026	Sebastopol Hardware Center	489.93
2173440	08/05/2026	Sandborn Tree Service, Inc.	2,700.00
2173441	08/05/2026	Alpha Analytical Laboratories	195.00
2173442	08/05/2026	Mountain Fresh Spring Water	7.25
2173443	08/05/2026	Aarrestad-Gjervik Consulting	700.00
2173444	08/05/2026	Redwood Lock, Inc.	292.58
2173445	08/05/2026	Anova Education & Behavior Consultation, Inc.	2,286.71
2173446	08/05/2026	ODP Business Solutions, LLC	464.00
2173447	08/05/2026	Terminix Processing Center	89.00
2173448	08/05/2026	Sequoia Landscape Materials	1,598.41
2173449	08/05/2026	Sebastopol Hardware Center	23.96
2173450	08/05/2026	ROOTS Solutions, LLC	400.00
2173451	08/05/2026	TOMBE REALTY, INC.	574.33
2173452	08/05/2026	Alpha Analytical Laboratories	2,405.00
2174533	08/12/2026	Amplify Education, Inc.	26,874.17
2174534	08/12/2026	Apple Inc.	4,518.51
2174535	08/12/2026	Arcworks LLC	4,750.22
2174536	08/12/2026	Blick Art Materials	495.26
2174537	08/12/2026	Kyocera Document Solutions Northern CA , Inc.	394.51
2174538	08/12/2026	Kyocera Document Solutions Northern CA , Inc.	262.21
2174539	08/12/2026	Alpha Analytical Laboratories	40.00
2174540	08/12/2026	Primo Brands	7.09
2174541	08/12/2026	Brady Industries, LLC	2,084.92
2174542	08/12/2026	T-Mobile	160.00
2174543	08/12/2026	T-Mobile	95.58
2174544	08/12/2026	T-Mobile	1,340.98
2174545	08/12/2026	School & College Legal Services of Calif.	10,000.00
2174546	08/12/2026	Palmer, Amy	35.00
2174547	08/12/2026	Rental Place LLC, The	653.65
2174548	08/12/2026	Rubens, Malia	35.00
2174549	08/12/2026	Edclub, Inc.	1,565.10
2174550	08/12/2026	West County Transport. Agency	1,142.82

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

Checks Dated 08/01/2026 through 08/31/2026

Check Number	Check Date	Pay to the Order of	Check Amount
2174551	08/12/2026	Augment Media dba Family Life	200.00
2174552	08/12/2026	Anderson, Katie	40.53
2174553	08/12/2026	ATT	126.51
2174554	08/12/2026	Kyocera Document Solutions Northern CA , Inc.	635.84
2174555	08/12/2026	Recology Sonoma Marin	658.79
2174556	08/12/2026	Alpha Analytical Laboratories	40.00
2174557	08/12/2026	Flyers Energy LLC	123.66
2174558	08/12/2026	Harmony Farm Supply	90.95
2174559	08/12/2026	Urban Futures, INC DBA Isom Ad visors	7,500.00
2174560	08/12/2026	Ives Pool	1,410.00
2174561	08/12/2026	K-Log Inc.	12,355.57
2174562	08/12/2026	ODP Business Solutions, LLC	304.05
2174563	08/12/2026	Pacific Gas & Electric	176.13
2174564	08/12/2026	S & S Worldwide, Inc.	169.90
2174565	08/12/2026	Scholastic Inc.	2,281.30
2175009	08/14/2026	ATT	359.68
2175010	08/14/2026	ATT	31.08
2175011	08/14/2026	ATT	185.37
2175012	08/14/2026	ATT	278.73
2175013	08/14/2026	ATT	32.14
2175014	08/14/2026	ATT	32.14
2175015	08/14/2026	Clever Inc.	1,653.00
2175016	08/14/2026	Recology Sonoma Marin	1,084.02
2175017	08/14/2026	Recology Sonoma Marin	544.50
2175018	08/14/2026	Mountain Fresh Spring Water	14.50
2175019	08/14/2026	Friedman's Home Improvement	1,246.06
2175020	08/14/2026	Mercurius USA	1,731.81
2175021	08/14/2026	ODP Business Solutions, LLC	249.03
2175022	08/14/2026	Pace Supply Corp.	1,263.42
2175023	08/14/2026	BSN Sports, LLC	496.17
2175024	08/14/2026	Peredia, Banesa	35.00
2175025	08/14/2026	Persinger Architects Inc.	74,590.66
2175026	08/14/2026	Terminix Processing Center	153.06
2175027	08/14/2026	Terminix Processing Center	90.02
2175028	08/14/2026	Sequoia Landscape Materials	3,885.98
2175029	08/14/2026	Howard Ind., Inc.	9,419.00
2175030	08/14/2026	ProSolarClean, LLC	2,515.05
2175031	08/14/2026	Stanroy Music Center	2,043.80
2175032	08/14/2026	Wills, Cheryl	374.68
2175704	08/19/2026	Survival CPR & First Aid, LLC	600.00
2175705	08/19/2026	Amplify Education, Inc.	7,652.07
2175706	08/19/2026	Beeswax Candle Works, INC	172.29
2175707	08/19/2026	County Of Sonoma	1,025.00
2175708	08/19/2026	County Of Sonoma	1,025.00
2175709	08/19/2026	Williams, Tyler	1,000.00
2175710	08/19/2026	AGiRepair, Inc.	39.00
2175711	08/19/2026	Kyocera Document Solutions-CA	295.94
2175712	08/19/2026	Kyocera Document Solutions Northern CA , Inc.	206.64
2175713	08/19/2026	Kyocera Document Solutions Northern CA , Inc.	444.76

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

Checks Dated 08/01/2026 through 08/31/2026

Check Number	Check Date	Pay to the Order of	Check Amount
2175714	08/19/2026	Alpha Analytical Laboratories	155.00
2175715	08/19/2026	Mountain Fresh Spring Water	15.25
2175716	08/19/2026	FIRCREST MARKET	185.33
2175717	08/19/2026	Iodence, Chelsey	30.00
2175718	08/19/2026	Martin, Lucas	30.00
2175719	08/19/2026	ODP Business Solutions, LLC	2,298.96
2175720	08/19/2026	BorderLAN Security	3,535.00
2175721	08/19/2026	TOMBE REALTY, INC.	19,718.52
2175722	08/19/2026	West County Transport. Agency	1,617.81
2175723	08/19/2026	WillyGoat LLC	3,926.35
2176295	08/21/2026	Blick Art Materials	915.80
2176296	08/21/2026	Revolution Foods PBC	2,894.10
2176297	08/21/2026	Kyocera Document Solutions Northern CA , Inc.	635.84
2176298	08/21/2026	Copperfield's Books	1,379.96
2176299	08/21/2026	Mountain Fresh Spring Water	28.00
2176300	08/21/2026	Mountain Fresh Spring Water	28.00
2176301	08/21/2026	XtraMath	500.00
2176302	08/21/2026	Pellini, Jennifer	450.35
2176303	08/21/2026	West Earl Woolen Mill	114.25
2176304	08/21/2026	Whitestine, Shawna	46.00
2176305	08/21/2026	Sonoma County Family YMCA	2,500.00
2176997	08/26/2026	Amplify Education, Inc.	7,833.11
2176998	08/26/2026	Blick Art Materials	439.63
2176999	08/26/2026	Cascade Yarns, Inc	546.25
2177000	08/26/2026	AGiRepair, Inc.	84.00
2177001	08/26/2026	ExploreLearning, LLC	1,160.00
2177002	08/26/2026	FIRCREST MARKET	624.63
2177003	08/26/2026	Major Alarm, Inc.	2,299.78
2177004	08/26/2026	Flyers Energy LLC	193.48
2177005	08/26/2026	Frog Street Press LLC	5,181.29
2177006	08/26/2026	K-Log Inc.	2,269.60
2177007	08/26/2026	ESGI, LLC	273.00
2177008	08/26/2026	Read Naturally	593.87
2177009	08/26/2026	Mystery Science Inc.	2,199.00
2177010	08/26/2026	Renaissance Learning, Inc.	15,967.66
2177011	08/26/2026	Pacific Gas & Electric	25,707.90
2177012	08/26/2026	Pedersen, Dana	478.48
2177013	08/26/2026	Rental Place LLC, The	36.81
2177014	08/26/2026	Collin, Mark	373.80
2177015	08/26/2026	Weeks Drilling & Pump Co.	1,100.00
2177016	08/26/2026	Zoo-phonics, Inc.	470.94
2177017	08/26/2026	Community Products	28,431.66
2177447	08/28/2026	BMO Bank N.A.	12,810.13
2177448	08/28/2026	CA School Boards Assn CSB 6744	4,700.00
2177449	08/28/2026	CA School Boards Assn CSB 6744	8,363.00
2177450	08/28/2026	ODP Business Solutions, LLC	1,243.11
2177451	08/28/2026	Shannon deRutte Construction	16,000.00
2177452	08/28/2026	Zoom Video Communications Inc.	3,570.00

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

Checks Dated 08/01/2026 through 08/31/2026

Check Number	Check Date	Pay to the Order of	Check Amount
Total Number of Checks			146
			<u>433,146.39</u>

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	75	199,670.05
03	Charter School: Twin Hills	42	34,692.43
04	Orchard View Charter School	26	37,059.96
05	SunRidge Charter School	46	123,603.90
12	Child Development Fund	11	7,414.83
13	Cafeteria Fund	2	2,050.00
14	Deferred Maintenance Fund	3	28,655.22
Total Number of Checks		146	433,146.39
Less Unpaid Tax Liability			.00
Net (Check Amount)			<u>433,146.39</u>

District 53

Fiscal Year 2026-27

Total Expenditures August 2026

Total Vendor Warrants July 31, 2026	\$	433,146.39
Payroll: August 10, 2026 Supplemental		40,033.83
Payroll: August 31, 2026 Regular		858,458.59
Total PR & Expenditures	\$	<u>1,331,638.81</u>

**Twin Hills Union School District
Board of Trustees Regular Meeting
August 20, 2026
Minutes**

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

A. FORMAL OPENING

1. The Board Meeting was called to order at 4:30 pm by Trustee Harding.
2. Roll Call: Present Trustee Harding, Trustee Houghton, Trustee Moise, Trustee Beck.

Absent Trustee Ost.

3. Pledge of Allegiance
4. Motion to approve Agenda by Trustee Beck and second by Trustee Moise. Approved 4-0

B-C. (Appear later in agenda)

D. RECOGNITION & REPORTS

1. The Board of Trustees recognized the Sebastopol Rotary Education Foundation and accepted a \$30,000 grant award supporting Challenge Day for seventh grade students across Twin Hills and eight other participating school districts presented by John Blount/SREF.

2. Report: Board of Trustees

Trustee Beck, Trustee Moise, Trustee Houghton, Trustee Harding shared

3. Report: Superintendent

4. Principal Reports: School Kick Off

Principal Whitestone, Principal Haedo, Principal Elliott and Superintendent Pedersen shared

E. PUBLIC COMMENT OPEN SESSION: No public comment

F. DISCUSSION/ ACTION ITEMS

1. Preliminary District enrollment update. Information only.
2. Measure A General Obligation Bonds Financing Overview by Isom Advisors. Information only.
3. Motion to approve the Adoption of Resolution No. 2026-625 Certifying Measure A Election Results by Trustee Houghton and second by Trustee Moise. Approved 4-0
4. Motion to approve Adoption of Resolution No. 2026-626 Establishing the Citizens' Bond Oversight Committee and Approving Bylaws by Trustee Beck and second by Trustee Moise. Approved 4-0
5. Motion to approve Resolution No. 2026-623 Designation of District Representative under the State Allocation Board (SAB) by Trustee Moise and second by Trustee Houghton. Approved 4-0
6. Motion to approve Resolution No. 2026-624 Five-Year School Facilities Master Plan Requirement for School Facilities Program Small School District Program Funding Applications by Trustee Beck and second by Trustee Houghton. Approved 4-0

**Twin Hills Union School District
Board of Trustees Regular Meeting
August 20, 2026
Minutes**

7. Motion to approve Agreement with Play Marimba Programs LLC for Instructional and ELOP Enrichment Services by Trustee Moise and second Trustee Houghton. Approved 4-0
8. Motion to approve Agreement with Art and Soul School of Creative and Performing Arts for Instructional and ELOP Enrichment Services by Trustee Beck and second by Trustee Moise. Approved 4-0
9. Motion to approve Agreement with Feeding Rebels for Instructional and ELOP Enrichment Services by Trustee Houghton and second by Trustee Beck. Approved 4-0
10. Motion to approve Agreement with Amergis Educational Staffing for Student Support Services by Trustee Beck and second by Trustee Houghton. Approved 4-0
11. Motion to approve the Revised EL Instructional Assistant & Program Coordinator Job Description by Trustee Moise and second by Trustee Beck. Approved 4-0
12. Quarterly Williams Uniform Complaint Report for the period of April 1 through June 30, 2026. No complaints received.

G: Consent

Motion to approve items 1-7 by Trustee Houghton and second by Trustee Beck. Approved 4-0

PUBLIC COMMENT ON CLOSED SESSION ITEMS: No Public Comment

B. RECESS TO CLOSED SESSION at 6:22 pm

1. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
Government Code § 54956.9(d)(2)
Significant exposure to litigation pursuant to Government Code § 54956.9(d)(2).
Number of potential cases: One (1)

C. RECONVENE TO OPEN SESSION at 7:03 pm

1. Report out of closed session- There was no reportable action taken in closed session.

H. FORMAL CLOSING

1. Next Regular Board Meeting: September 10, 2026 @ 4:30 pm (Twin Hills Middle - Library)
2. Motion to Adjourn at 7:04 pm by Trustee Beck and second by Trustee Houghton.

**Twin Hills Union School District
Board of Trustees Regular Meeting
August 20, 2026
Minutes**

Respectfully submitted,

Dana Pedersen, Superintendent
Recording Secretary to the Board of Trustees

Approved:

John Moise, Board Clerk

Jeff Harding, Board President

Twin Hills USD

Monthly Personnel Report

September 10, 2026

Certificated

Additions:

Changes:

Separations:

Classified

Additions:

- Cardenas, Ashley – THCMS IA & Campus Supervisor starting 9/1/2026
- Scholze, Sarah - SunRidge IA starting 9/8/2026

Changes:

Separations:

- Loveday, Steve - District Technology Coordinator retiring 12/31/2026

RESOLUTION NO. 2026-630

DESIGNATED POSITIONS FOR REPRESENTATIVE AND ALTERNATE
TO THE REDWOOD EMPIRE SCHOOLS' INSURANCE GROUP JOINT
POWERS BOARD

RESOLVED, by the Governing Board of Twin Hills Union School District
(member), a school district in the County of Sonoma, State of California, that

WHEREAS, Twin Hills Union School District (member), is a member of
Redwood Empire Schools' Insurance Group for risk management and insurance services; and

WHEREAS, Article 7 of the Joint Powers Agreement forming Redwood Empire Schools'
Insurance Group requires each member agency to appoint a district employee as a
representative to the Joint Powers Board and one district employee as an **alternate**;

NOW, THEREFORE, IT IS HEREBY RESOLVED that

1. Dana Pedersen (name) the Superintendent (position title), is hereby
appointed as the **representative** to the Joint Powers Board for
Twin Hills Union School District (member).
2. Katie Anderson (name) the CBO (position title), is hereby
appointed as the **alternate** to the Joint Powers Board for
Twin Hills Union School District (member).

PASSED AND ADOPTED this 10 day of September 2026

TWIN HILLS UNION SCHOOL DISTRICT

SUPERINTENDENT'S MONTHLY ENROLLMENT REPORT 2026-27

For the September 10th, 2026 Board Meeting

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	25-26	2026-27			
	Jun18	Jun19	Jun20	Jun21	Jun22	Jun23	Jun24	Jun25	Jun26	Aug 26	Sep 26	Est. @ AB*	Change from AB
Apple Blossom	399	404	408	343	317	298	292	306	291	318	319	290	29
Twin Hills CMS	262	267	240	219	206	198	207	208	257	263	259	265	-6
Orchard View	237	226	233	227	219	212	227	213	220	221	220	235	-15
SunRidge	281	276	279	261	221	230	235	255	258	259	258	265	-6
Total	1,179	1,173	1,160	1,050	963	938	961	982	1026	1061	1056	1055	2

*AB = Adopted Budget