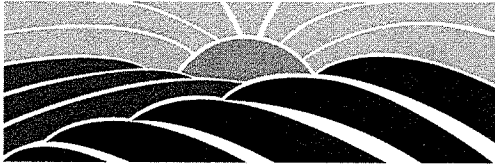


AGENDA # 8
Board Meeting Date: 03/10/22



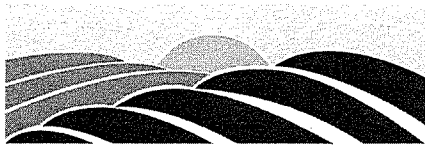
**Twin Hills
School District**

APPLE BLOSSOM | K-5
ORCHARD VIEW | K-12
SUNRIDGE | K-8
TWIN HILLS | 6-8

700 Watertrough Rd. | Sebastopol, CA 95472 | tel (707) 823-0871 | fax (707) 823-5832 | www.twinhillsusd.org

Second Interim Report

2021-22



Second Interim Report: 2021-22

The Board is asked to review and approve the Second Interim Report with a positive certification. The purpose of the Interim report is to review the financial condition of the District for the current and subsequent two fiscal years. This review is done twice each year, at the end of October and the end of January. Assumptions must be made regarding future years and are noted with the report.

On January 10, 2022, Gov. Gavin Newsom released the proposed state budget for 22-23. This proposal includes a 5.33% cost of living adjustment (COLA) for 22-23 and 3.61% COLA for 23-24. The multi-year projections have been updated with these increased COLA percentages.

Report Pd	Revenue Item	2021-22	2022-23	2023-24
Adopt Budget	Planning COLA	5.07%	2.48%	3.11%
First Interim	Planning COLA	5.07%	2.48%	3.11%
Second Interim	Planning COLA	5.07%	5.33%	3.61%

Please note these are estimates used for planning LCFF revenue for the two subsequent years and are based on the Governor's proposed budget and not a guarantee of funding. This January proposed budget begins the six-month process of enacting a new state spending plan for next fiscal year. In May there will be a revision to the proposed budget called the May Revise that will give us guidance for the 22-23 budget and future years. Receiving a COLA for the subsequent years is critical as we are still dealing with pension reform (CalSTRS and CalPERS retirement systems) and the annual 2% step increase for salaries. The multi-year projections for our schools included with this interim report show separate lines for Employee Benefits STRS and Employee Benefits PERS, this is done as the employer cost for these retirement plans has been increasing at an impractical pace since 2015-16. A recap of these increases is on page 13 of this report.

The Federal and State governments continue to give schools COVID funding with very specific uses and timelines. COVID Federal and State revenue and expenditures are shown on separate lines on the multi-year projections. Showing these items separately allows us to see this one time revenue and the allowable one time expenses more readily. A current recap of COVID resources and their funding by school is included with this report on pages 17 and 18.

Revenue is based on ADA and currently for Apple Blossom we are able to use prior year or current year, whichever is greater, and we are using prior year (2019-20 due to COVID). Charter schools currently are required to use the current year ADA and we are hoping this will change in the next month or so and allow the charter schools to also use pre-COVID ADA from 2019-20 as, not only is enrollment declining, but the absences due to COVID are resulting in lower revenues this year. An enrollment and ADA recap is included with this report. Enrollment was updated at 1st Interim using actual counts on CBEDs day in October 2021. ADA was updated at 1st Interim using actual attendance for the months of August through October and is now updated at 2nd Interim using P-1 reported attendance (December 2021).

A copy of the LCFF Calculator is included with each school's cash flow and multi-year projection. The LCFF Calculator is a great tool but it is not a guarantee of funding, just an instrument to help us estimate revenue. Under LCFF, there are now three driving factors: ADA by grade span, annual COLA which is applied to the LCFF Target Entitlement, and the unduplicated pupil count. State Aid also includes EPA (Education Protection Account) funding. This EPA funding is shown separately on the LCFF Calculator and in this narrative but not on the multi-year projections. Please see Exhibit C for LCFF key words and phrases. With the Gap Funding at 100% since 2018-19, COLA has become the key determinant of increases in state funding. The LCFF Calculator includes the SSC Dartboard Planning COLA for the two subsequent years and are the same as the governor's proposal.

Attached is a bulletin from SCOE, Exhibit A, giving districts guidance and recommendations for preparation of the Second Interim with essential parameters from the BASC Common Message and the SSC Dartboard. A copy of the full 2021-22 Second Interim BASC Common Message is available upon request. Sufficient contingency reserves continue to be essential to maintain fiscal solvency as revenue levels off and pension costs increase. A recap of assignments and reserves is included with this report (Exhibit B).

General Fund Operating Budget: Twin Hills District, Apple Blossom Elementary, and Twin Hills Charter Middle School

Overall Condition of the District

The financial condition of the District's General Fund changed at 1st Interim due to the reduction in enrollment and funded ADA for charter schools. At 2nd Interim there are no significant updates to the current year LCFF. It is still estimated that all schools will need to reduce expenses next year and charters will need assistance from the general fund ending balance to maintain the 17% required reserve. The general fund will continue to transfer Basic Aid Supplement Funding to all sites to assist with salary increases given over the past four years. This BAS transfer happens this year and possibly two more years. Maintaining a strong reserve is critical in maintaining a strong cash position and to mitigate volatility in funding. The general fund and each charter have a paragraph regarding cash for their particular fund in this narrative, there are no state cash deferrals this year.

Enrollment/ADA Trends

In the Adopted Budget, the enrollment projection for the district as a whole was estimated at 1,102. That estimated enrollment decreased by 138 at First Interim to 964 and this enrollment remains the same for 2nd Interim. There is a reduced enrollment at Apple Blossom due to COVID19 as parents continue to keep TK and Kindergarten students at home. The reduced enrollment at Twin Hills CMS is partially attributed to COVID19, where students are now enrolling in the district they live in, and partially due to families leaving the area or state, which is a state declining enrollment issue. For the General Fund reports, we use ADA (average daily attendance) for Apple Blossom Elementary and the Twin Hills Charter Middle School.

- ◆ The Adopted Budget ADA for Apple Blossom was 377.59 and will not change for this year. Apple Blossom is able to use the highest ADA from either prior year or current year and with COVID we were held harmless for 20-21 and used 19-20 ADA, this is what we are using for 21-22. If we were required to use current year ADA for Apple Blossom we would

be funded on P-1 ADA of 298, a loss of funding for 79 ADA. We appreciate the use of prior year ADA as attendance with schools open during COVID19 is 93% when it is usually 96% and this would result in a large loss of state funding.

- ◆ The ADA for Twin Hills Charter Middle School at adopted budget was 218 and was updated at 1st Interim to 194 and this does not change for 2nd Interim based on P-1 (actual ADA December, 2021). Last year charter schools were held harmless but unfortunately so far this year the Legislation has not given charter schools this benefit, we are hopeful this will change.

Estimates for 22-23 and 23-24 have been updated at 2nd Interim as we expect attendance will return to a more normal absence percentage next year. The Superintendent and Site Administrators continue to work on increasing enrollment at both of these schools.

Status of Negotiations

Salary and language negotiations for this fiscal year are complete. Based on results of Fact Finding, the district imposed a 4% on schedule salary increase for 2021-22 and a 4% off schedule bonus for 2020-21. In August a change to the off schedule bonus for 20-21 was agreed to resulting in 2% on schedule salary increase and leaving 2% as an off schedule bonus. Health benefits contribution increased to cover 100% of the employee Kaiser High.

Retirement Packages

The retirement packages offered to qualified retirees are specified in the certificated bargaining unit contract. There is a specific formula based on age at the time of retirement used to calculate an amount of money the retiree is entitled to. This district offers a cash buy-out option to teachers to encourage and assist with early retirement. We currently have 9 retired employees receiving the cash buy-out (CRSP) costing the district almost \$100,000 for this year. Cash buy-outs are paid through payroll in equal payments in September for three years. This district pays lifetime benefits for one retired long-term superintendent in the amount of \$5,798 this year. The change in the contract five years ago requires a new OPEB actuary study annually as OPEB is for health benefits only. The actuary study done for the 20-21 audit updates the estimated OPEB liability, GASB #75, is \$85,406. We also contend with GASB Statement #73 which requires accounting for our cash buy-out program (CRSP) in the audit. An actuarial study was just completed and the new liability is \$1,152,544.

Encroachments

Some programs have higher expenditures than revenues. This is called an encroachment. The following programs have an encroachment:

Special Education	\$526,092
Transportation	\$145,830
Cafeteria	\$ 53,600

- ◆ There is not much the District can do to eliminate the encroachment of Special Education as these costs are driven by the needs of the children in the District. We can make an effort to control the costs to lower this encroachment. There is a decrease to this encroachment of over \$95,000 since 1st Interim due to updated state revenue and changes in NPS and WC Consortium costs.

Twin Hills Union School District
Second Interim Report: 2021-22

- ◆ Short of cutting bus service to certain areas, the District probably cannot make significant cuts in the transportation program. The concern is that cutting bus service could adversely affect pupil attendance. A few years ago the state decided to add JPA Transportation funding to LCFF revenue based on information provided by West County Transportation. Our JPA reported that this district should receive \$95,000. We show this in the revenue section of the MYP, the state includes this amount in the LCFF Target. Transportation expenses are included in objects 5000 and we have a reserve of \$30,000 for transportation.
- ◆ Providing a healthy, nutritious lunch for students served by well trained staff in a properly equipped cafeteria annually costs this district \$50,000. This amount is attributed to staff and repair costs as we receive federal and state reimbursement for the lunches purchased from Revolution Foods through the National School Lunch Program. The contribution to the cafeteria increased at 2nd Interim by \$8,600 due to lower than anticipated sales and increased expenses this year. Next year we begin Universal Meals, this program gives 2 free meals to every student at every school, every school day. With this new program there is really no way to accurately estimate the amount of encroachment for subsequent years at this time so the MYPs use our historical amount.

Multi-year Commitments

This would be for general fund loans or leases and currently this district does not have any.

Revenue Adjustments

For each interim report we adjust our revenue forecast for the year. At 1st Interim the updated forecast was due to the change in ADA and EPA (Education Protection Account) state funding. At 2nd Interim EPA state funding again decreased resulting in adjustments through In Lieu Property Tax. State funding changes for the next two years as there is an estimated increase to the COLA. Some of the changes in revenue have corresponding changes in various expenditure categories particularly for new categorical funding and once donations are received. For Funds 01 and 03 the total overall increase for all types of revenue as detailed on pages 4 through 6 is \$432,866. Please see information on Orchard View Charter and SunRidge Charter later in this report.

The total LCFF Sources decreased from Adopted Budget to 1st Interim by \$208,743 due to reduced ADA at THCMS. There is a very small decrease at 2nd Interim of \$509 due to actual 21-22 P-1 ADA information which updates the unduplicated pupil count and the associated supplemental funding.

Fund 01 – LCFF Sources

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8011	LCFF State Aid	\$1,900,094	\$1,898,843	\$1,898,588	-\$ 255
8011	Basic Aid Supplement*	800,000	800,000	800,000	0
8012	Education Protection Account	444,075	292,416	285,883	- 6,533
8041	Secured Property Taxes	4,200,000	4,200,000	4,200,000	0
8091	Revenue Transfer to F14	(50,000)	(50,000)	(50,000)	0
8096	In Lieu Property Tax Transfer	(2,745,855)	(2,594,196)	(2,587,663)	+ 6,533
8097	Special Ed Property Tax Transfer	0	0	0	0
	Totals	\$4,548,314	\$4,547,063	\$4,546,808	-\$ 255
	ADA	377.59	377.59	377.59	0

Twin Hills Union School District
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Fund 03 - Charter School Revenue

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8011	LCFF State Aid	\$ 755,948	\$ 675,403	\$ 675,149	-\$ 254
8012	Education Protection Account	313,548	201,108	197,753	- 3,355
8096	In Lieu Property Taxes	839,546	825,039	828,394	+ 3,355
	Totals	\$1,909,042	\$1,701,550	\$1,701,296	-\$ 254
	ADA	218	194	194	0

	Total Form 01: Line A.1)	\$6,457,356	\$6,248,613	\$6,248,104	-\$ 509
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****Basic Aid Supplement information:** As a sponsor of charter schools, a district must transfer a share of its property taxes to those charter schools. The amount transferred to the charter schools is based on a formula of an equal amount of taxes per ADA for both district students and charter students. If there are students attending the district's charter schools who reside outside the district's boundary, the district may be eligible for supplemental state funding based on the ADA of those students.

Approximately 70% of the students at Twin Hills' three charter schools reside in school districts other than Twin Hills. Based on these students' districts of residence, the district is eligible for this supplemental state funding. For the 2020-21 school year this district received over \$890,000. At budget adoption this year we included an estimate of \$800,000 due to declining enrollment. This is due to the calculation that is never fully complete until after the school year is over when property taxes and actual out of district ADA are known. Due to the continued complicated formulas for qualification and funding amounts, the County recommends this funding be used for one time purposes. At 1st interim and 2nd Interim for this year we did not update the amount. We are anticipating a lower amount than prior year due to lower enrollment/ADA.

Federal Revenue: Federal Revenue changed at 2nd Interim due to the increase in Title I funding and the decrease in Title II funding. Below is a table showing specific amounts for each type of federal revenue. At 1st Interim we added COVID19 funding for both schools. The changes for 2nd Interim are based on updated CDE information and include prior year final adjustments. Below is a table showing specific differences for each type of federal revenue.

Fund 01 – Federal Revenue

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8181	Special Ed PL 101-476	\$129,000	\$126,700	\$126,700	\$ 0
8290	Title IA Improving Acad. Ach.	47,400	42,435	46,978	+ 4,543
8290	Title IIA Prof. Learning	10,000	8,382	8,362	- 20
8290	COVID19 Fund 01	0	159,796	251,037	+ 91,241
8290	COVID19 Fund 03	0	27,955	27,955	0
	Total Form 01: Line A.2)	\$186,400	\$365,268	\$461,032	+\$ 95,764

Other State Revenue: Other State Revenue shows mandate cost reimbursements, lottery and other state categorical funding. As required, the STRS On-Behalf of State revenue is included along with expense to match, please note this is a book only entry, no money received and no money disbursed. At 1st Interim one time COVID19 state funding received called In-Person Instruction Grant was added to the budget. At 2nd Interim one time COVID19 funding including Expanded Learning Opportunity and Special Education Learning Recovery, plus Educator Effectiveness has been budgeted.

**Twin Hills Union School District
Second Interim Report: 2021-22**

Fund 01 – Other State Revenue

		Projected Revenue			
Object	Revenue Item	Adopt Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
8550	Mandate Block Grant	\$ 12,383	\$ 12,383	\$ 12,383	\$ 0
8560	Lottery Unrestricted & Restricted	70,247	70,908	70,908	0
8590	ERMHS (Mental Health)	10,000	10,000	10,000	0
8590	Testing and Student ID	3,000	3,000	3,000	0
8590	STRS On-Behalf of State	260,149	236,033	236,033	0
8590	COVID19 State Funding	0	139,729	374,231	+ 234,502
	Totals	\$355,779	\$472,053	\$706,555	+\$234,502

Fund 03 – Other State Revenue

		Projected Revenue			
Object	Revenue Item	Adopt Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
8550	Mandate Block Grant	\$ 4,018	\$ 4,018	\$ 4,018	\$ 0
8560	Lottery Unrestricted & Restricted	45,372	46,284	46,284	0
8590	STRS on-Behalf of State	134,972	128,795	128,795	0
8590	COVID19 State Funding	0	74,971	181,646	+ 106,675
	Totals	\$184,362	\$254,068	\$360,743	+\$106,675

	Total Form 01: Line A.3)	\$540,141	\$726,121	\$1,067,298	+\$341,177
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Other Local Revenue: For 2nd Interim Other Local Revenue was updated due to a decrease in expected interest based on the very low interest rates for this year and an increase to donation and grant dollars as funding is actually received. At 1st Interim Object 8699 was increased as we received grant funding from CDPH (California Department of Public Health) for COVID testing of \$43,334.

Fund 01 – Other Local Revenue

		Projected Revenue			
Object	Revenue Item	Adopt Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
8650	Leases and Rentals	\$ 17,986	\$ 17,986	\$ 17,986	-\$ 0
8660	Interest	30,000	30,000	20,000	- 10,000
8677	Interagency Services	30,000	30,000	30,000	0
8689	Reimbursements from SR/Presch	295,100	295,100	295,100	0
8699	Donations, all other local, CDPH	0	82,319	87,719	+ 5,400
8792	County Office Transfers	100,000	172,500	172,500	0
	Totals	\$473,086	\$627,905	\$623,305	-\$ 4,600

Fund 03 – Other Local Revenue

		Projected Revenue			
Object	Revenue Item	Adopt Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
8650	Leases and Rentals	\$ 3,300	\$ 3,000	\$ 3,000	\$ 0
8660	Interest	3,000	3,000	3,000	0
8699	Donations and all other local	0	175	1,209	+ 1,034
	Totals	\$ 6,300	\$ 6,175	\$ 7,209	+\$ 1,034

	Total Form 01: Line A.4)	\$479,386	\$634,080	\$630,514	-\$ 3,566
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	Total Revenues Form 01: Line A.5)	\$7,663,283	\$7,974,082	\$8,406,948	+\$432,866
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**Twin Hills Union School District
Second Interim Report: 2021-22**

Expenditure Adjustments

The changes in expenditures include any needed adjustments in salaries and benefits due to updated personnel changes for the 2021-22 fiscal year since 1st Interim. Other expenditure categories are updated to meet projected needs along with amounts that will offset some of the changes in revenue for specific programs, including budgeting for donation and grant amounts. At 1st Interim carryover was budgeted. Also, at 1st Interim, COVID19 expenses to match that revenue were updated. The total expenditure increase from Adopted Budget to 1st Interim was over \$347k and from 1st Interim to 2nd Interim was \$140,744.

Fund 01& 03 Combined		Projected Expenditures			
Line #	Section B Expenditures	Adopt Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
B1	Certificated Salaries	\$3,343,760	\$3,308,884	\$3,351,786	+\$ 42,902
B2	Classified Salaries	1,367,286	1,423,164	1,423,164	0
B3	Employee Benefits	2,087,998	2,052,006	2,054,316	+ 2,310
B4	Books & Supplies	195,898	359,704	383,699	+ 23,995
B5	Services & Other Oper. Expenses	1,518,531	1,716,679	1,788,216	+ 71,537
B6	Capital Outlay	0	0	0	0
B7	Other Outgo	59,932	60,059	60,059	0
	Total Form 01: Line B.9)	\$8,573,405	\$8,920,496	\$9,061,240	+\$ 140,744

In addition to updating expenses in restricted resources to offset revenue as described above, here are details on a few large expenditure adjustments year to date:

- ❖ Salaries and Employee Benefits: At 1st Interim the total salaries and employee benefits decreased by over \$14,000 mainly due to one of our counselors resigning. Classified staff increased to assist with special education and we hired a COVID Coordinator. These costs have now been fine tuned for 2nd Interim and have increased by over \$40k in part to offset the Special Education COVID19 funding.
- ❖ Books & Supplies: At 1st Interim updates include the setup of COVID19 expenses to match revenue for instructional materials and technology equipment of over \$76,800 plus carryover of over \$78,000, including maintenance supplies, Lottery, RESIG safety and unspent donation balances. At 2nd interim there are a small amount of expense updates in part to offset COVID19 funding.
- ❖ Services & Other Oper. Expenses: Updates at 1st Interim include the setup of COVID19 expenses of over \$150,000 primarily for software license fees and counseling services. Changes since adopted budget also include carryover of over \$36,000, adjusted special education and budgeting matching expenses for donation and grant dollars received before January 31, 2022. At 2nd Interim updates include setup of federal COVID19 expenses to match revenue. This is where the cost for JPA Transportation of \$95,000 is budgeted to match the revenue. Special Education costs are included in this object and this includes, but is not limited to, the West County Special Ed Consortium and Non-Public Schools.

Other Financing Sources/Uses

Amounts in this section are transfers in and out between the district, the charters and other funds.

For Transfer In, the amounts due from Orchard View and Twin Hills CMS for direct costs and special education excess costs have not changed while the Transfer In to THCMS of BAS increased by \$25k and the CRSP transfer is updated to the actual amount, decreasing by \$20k.

Transfers In (891x) (GF= General Fund, Sp Ed EC = Special Ed Excess Costs)

Transfer In F01 GF from F09 Orchard View Sp Ed EC	\$ 150,000
Transfer In F01 GF from F09 Orchard View Direct Costs	230,000
Transfer in F01 GF from F03 Twin Hills CMS Sp Ed EC	150,000
Transfer in F01 GF from F03 Twin Hills Charter MS Direct Costs	200,000
Transfer in F03 THCMS from F01 GF Basic Aid Sup funds	525,000
Transfer in F01 GF from F12 Apple Blossom After School Pgm	15,000
Transfer in F01 GF +F03 THCMS from F20 OPEB/CRSP	<u>99,817</u>

Total Form 01, Line D.1a) Total Transfers In \$1,369,817

At 2nd Interim amounts were updated in Transfers Out including the contribution to the Cafeteria fund that increased by \$8k and the BAS transfer to THCMS increased by \$25k to cover the cost of new textbooks.

Transfers Out (761X)

Transfer Out F01 GF to Cafeteria (Fund 13)	\$ 53,600
Transfer Out F03 THCMS to F01 GF Direct Costs	350,000
Transfer Out F01 GF to F03 THCMS BAS	525,000
Transfer Out F01 GF to F09 OV BAS/CRSP	160,387
Transfer Out F01 GF to D21 SR BAS – see Other Outgo	<u> </u>

Total Form 01, Line D.1b) Total Transfers Out \$1,088,987

Fund Balance

The original Adopted Budget fund balance is an estimate before the final accounting is completed for the 2020-21 school year. Now that last year is closed, the beginning fund balance at July 1, 2021 is in fact \$3,992,158. At this point the budgeted year-end balance has been adjusted to reflect the items detailed previously in this report resulting in a net decrease to the fund balance of \$373,462. The ending fund balance at June 30, 2022 is now estimated to be \$3,618,696. Some portions of this balance are reserved or designated for specific purposes. Here is a breakdown of these reserves and designations and the resulting Unassigned/Unappropriated Amount:

Ending Fund Balance @ 6/30/22	\$ 3,618,696
Revolving Cash	5,000
Restricted: CA Clean Energy, ELO, Ed Eff.	341,669
Assignment for JPAs: Special Ed Consort (1) and West County Transportation	70,000
Assignments Detailed on Exhibit B (2)	1,538,427
Reserve for Economic Uncertainties (REU)	1,663,600
Unassigned/Unappropriated Amount	\$ 0

- (1) The West County Special Education and Student Services Consortium MOU states the district will maintain a reserve.
(2) See Exhibit B for details on Assignments.

Cash Position

A Cash Flow Projection for the current fiscal year has been completed reflecting actual revenue and expenses for July through January and projected revenue and expenses for February through June. There is a combined cash flow and separate ones for Apple Blossom/District and Twin Hills Charter Middle School. We anticipate that the District will have a positive cash balance at the end of every month and at the end of the year.

Multi-year Projections

This district's general fund is expected to experience a slight fluctuation in enrollment over the next two years due to COVID19 and the overall declining enrollment for this state. The general fund has a sufficient estimated fund balance over that period. Please see the Multi-year Projections for details and the corresponding Assumptions. On Page 13 of this report are some additional MYP notes for all schools.

Please keep in mind that these projections are based on the current state budget and the subsequent years are calculated using the SSC Dartboard. The Sonoma County Office of Education gives information and guidance for preparing interim reports and a copy of this bulletin from Sarah Lampenfeld, Director of Fiscal Services at SCOE, is attached (Exhibit A).

Due to enrollment fluctuation issues, these schools will need to realign staffing to match the student enrollment during the next few years. To support this necessary transition, Basic Aid Supplement funds will be transferred to the middle school for the next few years. The current estimated transfer amount for 2021-22 has been increased to \$525,000 due to COVID absences and new textbooks. The estimated transfer for the two subsequent years is \$400,000. The combined MYP includes expense reductions of \$750,000 for 2022-23. To achieve these needed expense reductions, I am indicating certificated and classified staff will be reduced by at least 5.0 FTE and instructional materials, supplies, and services will be adjusted. With reductions in staff and the additional BAS funding from Fund 01, Fund 03/Twin Hills CMS, is not overspending in the subsequent years. With the reductions in staff and other expenses at Apple Blossom Elementary/Fund 01, there will be no overspending in subsequent years. We have assignments in future years as we strive to maintain the 17% reserve at all schools. If staff reductions do not happen in 2022-23, the resulting overspending will not be sustainable and a plan to remedy this will need to be created. Always remember that the budget is a living document based on information at a specific point in time. Please note that if state funding, ADA, staffing or programs change, the budget is updated.

On the MYP for Apple Blossom/District (Fund 01) there is a line showing "Restricted Expense Adjustment" and this pertains to the restricted column. Expenses for salaries and employer costs increase annually and we do not anticipate revenue will increase to cover these costs. If the revenue actually does not increase, some expenses would need moved to unrestricted. This is not unusual and has been included on the MYP for years.

The District has in the past been able to offset a portion of expenses for instructional assistants and enrichment programs through the THAB Educational Foundation and pledges to the Walkathon-Jogathon, but with COVID19 we do not anticipate funds for this year.

Summary

At this time in the fiscal year, the district is in satisfactory financial condition. It is recommended that, based upon this Second Period Interim Financial Report, the Governing Board approve a positive certification indicating that this District will be able to meet its financial obligations at year end. Approval of six budget updates relating to setting up State COVID funding, LCFF Calculator updates, and necessary adjustments based on ADA reductions is also requested.

CHARTER SCHOOLS

Charter Schools are funded by LCFF just like the district. Each school has it's own per ADA calculation which can be examined along with each school's report. Local property taxes are used first to fund the LCFF entitlement. Property taxes come into the district general fund and are distributed to each charter based on a per ADA calculation, this is called In-Lieu Property Tax. After these taxes are distributed, the state then fills in the rest of the entitlement using LCFF and EPA (Education Protection Account) funds.

Fund 03-Twin Hills Charter Middle School (Grades 6-8)

The Twin Hills Charter School's Revenue and Expenditures are included in the General Fund information.

Fund 09-Orchard View Charter School (Grades K-12)

Since the Adopted Budget, the most significant changes in Orchard View's budget is the decrease in revenue due to the loss of 15 ADA. Federal COVID19 funding was added at 1st Interim. Other State is Lottery, STRS on Behalf of State, and State categorical funds including State COVID19 funding. Local is interest. The total increase in revenue at 2nd Interim is \$39,523 mainly due to State Educator Effectiveness funds. At 2nd Interim we are lowering the estimated interest revenue as interest rates are currently extremely low.

Orchard View's revenue changes since the 2021-22 Adopted and 1st Interim Budgets:

<i>Revenue</i>	Adopted Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
ADA	230	215	215	0
LCFF Sources	\$2,208,171	\$2,041,335	\$2,038,021	-\$ 3,314
Federal COVID19	0	63,308	63,308	
Other State w/State COVID19	173,625	207,458	252,295	+ 44,837
Local	5,000	5,000	3,000	- 2,000
Total Revenue	\$2,386,796	\$2,317,101	\$2,356,624	+\$ 39,523

Orchard View's expense changes since the Adopted and 1st Interim Budgets:

<i>Expenditures</i>	Adopted Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
Salaries & Benefits	\$2,060,532	\$2,133,881	\$2,109,872	-\$ 24,009
Books & Supplies	68,660	74,102	76,102	+ 2,000
Services	77,400	99,344	100,464	+ 1,120
Total Expense	\$2,206,592	\$2,307,327	\$2,286,438	-\$ 20,889
Transfer In (Rev)	60,254	160,387	160,387	0
Transfer Out (Exp)	380,000	380,000	380,000	0
Net Increase/(Decrease) To Fund Balance	(\$ 139,542)	(\$ 209,839)	(\$ 149,427)	\$ 60,412

- ◆ At 1st Interim Salaries & Benefits increased due to the actual costs for certificated staff and to set up the additional math teacher that is being funded with COVID19 dollars, the addition of one classified enrichment instructor as well as the increased cost for health and welfare based on the higher district contribution that started October 1, 2021. At 2nd Interim the Orchard View Director, Jessica Romero, reduced this position by .40 FTE to become the Special Education District Coordinator moving those expenses to the District, Fund 01. Maura DuVall is now .40 FTE Co-Director and reduced her teaching by that same FTE.
- ◆ At 1st Interim Books & Supplies and Services increased due to budgeting COVID19, carryover, along with small updates based on current expenses. At 2nd Interim small fine tuning was done.
- ◆ Transfer In increased by \$100,000 at 1st Interim as Fund 01 will transfer an additional amount to cover the loss in LCFF revenue due to the reduced ADA. Transfer In is BAS from Fund 01 and is to help assist in covering the salary increases over the past few years. Transfer Out is for the administrative costs MOU and special education excess costs.

Orchard View's ending fund balance at June 30, 2021 is \$301,889. At 2nd Interim the current estimate is that there will be a decrease of \$149,427 to this fund balance. The Net Ending Fund Balance will be \$152,462. Of this amount, \$40,523 is restricted CA Clean Energy Jobs and \$44,837 is Educator Effectiveness expenses remaining unbudgeted. The balance of \$67,102 is Assigned per BP3100. The actual 17% reserve should be \$428,000 and to support this amount there is an assignment in Fund 01 for \$360,898.

A cash flow summary is included in the interim report reflecting actual revenue and expenses for July through January and projected revenue and expenses for February through June. This charter has a positive cash balance at the end of each month and at the end of the school year.

The multi-year projecting shows Orchard View will be able to meet its obligations for this year and the two subsequent years. You will note that for the out years we include "Necessary Reductions" in the expenditure section indicating an amount of \$250,000 and this should be done to avoid overspending. Expenses will need to be reduced by that amount in 2022-23 and those reductions must remain for the out years. Please also note that if enrollment increases or if we receive one time funds, the necessary reduction amount could decrease. The Orchard View LCFF multi-year revenue projection is provided with this interim report. Enrollment of 222 is expected to remain steady for this three-year period.

District 21, Fund 09 – SunRidge Charter School (Grades K-8)

At 1st Interim, the revenue budget for SunRidge Charter School changed drastically due to the loss in student enrollment. Right before the school year started, MMR vaccination waivers by certain doctors were no longer valid according to the state. This was a huge problem for SunRidge and is a large reason why enrollment dropped from an estimated 280 at adopted budget down to 215 which is the actual enrollment number in October of this year. This cost SunRidge over \$584,000 in LCFF funding alone as ADA was reduced by 64. Lower ADA also decreases Other State revenue including Lottery this year and Mandate Block Grant funding for next year. Other State revenue also includes STRS On-Behalf of State and COVID19 state categorical funds. Local consists of interest (now reduced due to low interest rates), pledges from families, special education funding, After Care Program fees and Breakfast sales. Local also includes a Transfer In of \$50,000 BAS funds from District 53, Fund 01, to help support prior year salary increases and employer costs and a Transfer In of \$10,059 to cover the cost for 1 retired teacher receiving CRSP. The net increase in revenue at 2nd Interim is \$118,723.

**Twin Hills Union School District
Second Interim Report: 2021-22**

SunRidge's revenue changes since the 2021-22 Adopted & 1st Interim Budgets:

<i>Revenue</i>	Adopted Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
ADA	265	201	197	-4
LCFF Sources	\$2,435,068	\$1,850,310	\$1,813,458	-\$ 36,852
Federal COVID19	0	1,900	1,900	0
Other State w/State COVID19	177,907	243,576	349,435	+ 105,859
Local	469,932	463,059	512,775	+ 49,716
Total Revenue	\$3,082,907	\$2,558,845	\$2,677,568	+\$118,723

SunRidge's expense changes since the Adopted & 1st Interim Budgets:

<i>Expenditures</i>	Adopted Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
Salaries & Benefits	\$2,414,267	\$2,346,138	2,336,943	-\$ 9,195
Books & Supplies	97,117	162,235	164,549	+ 2,314
Services	633,376	730,583	730,673	+ 90
Capital Outlay	0	0	0	0
Total Expense	\$3,144,760	\$3,238,956	\$3,232,165	-\$ 6,791
Net Increase/(Decrease) to Fund Balance	(\$ 61,853)	(\$ 680,111)	(\$ 554,597)	+\$ 125,514

- ◆ At 1st Interim Salaries & Benefits decreased as the counselor planned for this site and Apple Blossom resigned before the school year started and we began working on hiring a firm for this service. SunRidge also removed a special education IA position and the adopted budget included additional student support positions that we were unable to fill to date. At 2nd Interim the budget has been fine tuned based on actual payroll costs.
- ◆ Books & Supplies and Services increased at 1st Interim due to budgeting carryover as well as COVID19 expenses equal to those program's revenue. At 2nd Interim there are very small adjustments to the budget.

The actual beginning fund balance at July 1, 2021 is \$860,416. At 2nd Interim the current estimate is that there will be a decrease of \$554,597 to this fund balance. The anticipated June 30, 2022, net ending balance is \$305,819. From this amount we reserve \$4,000 for revolving cash; \$6,604 in CA Clean Energy Jobs funds, \$50,000 for Expanded Learning and \$56,771 for Educator Effectiveness and \$50,000 for the After Care Program; \$18,000 for the 8th Grade field trip RESIG deductible; \$529,400 per Board Policy 3100 (17%) leaving the Assigned Balance After Above estimation at a negative \$408,956. There is an assignment in Fund 01 for the negative balance so this school will meet the 17% reserve. The two subsequent years include assignments to maintain a 17% reserve as well as required expenditure reductions. Expenditure reductions of \$440,000 are necessary if state funding does not increase or if enrollment/ADA does not returns to a more normal level.

A cash flow summary is included in the interim report reflecting actual revenue and expenses for July through January and projected revenue and expenses for February through June. This charter has a positive cash balance at the end of each month and at the end of the school year.

The multi-year projection subsequent years include the estimated cost for the Pine Crest campus rent based on the long term lease with Sebastopol USD. This MYP shows SunRidge will meet its obligations for this year but will require an assignment in Fund 01 to meet the 17% reserve. If state aid does not increase or enrollment/ADA remains as low as it is this year, 2022-23 will require expense reductions of at least \$440,000 and an these expense reductions must remain in 2023-24. Please see the MYP and Assumptions for further details. A LCFF revenue multi-year projection is included with this 2nd Interim

Report. This charter school ADA shows no change for next year in this report that will be submitted to SCOE and there will be a “what it” MYP showing the difference increased enrollment/ADA will make for the subsequent years presented to the board.

MULTI-YEAR PROJECTION NOTES FOR ALL SCHOOLS:

Prop 39 Clean Energy funds began in 2013-14. The state gave over \$50,000 per year for five years to schools that completed an application, researched power usage, and prepared expenditure estimation reports. We hired a firm to do all this work for us and applied for and received funding for four of the five years. In 2014-15 we received funds for two years, 2013-14 and 2014-15, in 2015-16 we received funds for 2015-16 and 2016-17. We have upgraded to WiFi thermostats, LED lighting, exterior lighting and installed additional solar panels. No further funding will be applied for, no revenue or expenses are budgeted for this type of funding and any balance left will be used to maintain the solar structures as we wait for further instructions from the State.

STRS on Behalf of State is being included so the State of California can show what it is costing them to fund their portion of the teacher’s retirement plan (CalSTRS). There is a revenue shown as Other State that exactly matches the expense under Employee Benefits. We never actually receive or spend the money but are required to budget and journal as if we do.

The employer cost for retirement will be an issue in future years as the cost climbs to 19.1% for CalSTRS and 27.1% for CalPERS, the classified retirement plan. Governor Newsom understands pension reform may devastate school districts and has chosen to provide millions of dollars to fund the CalSTRS and CalPERS liability resulting in a reduced employer cost last year and the reduction for CalSTRS remains this year.

Retirement Plan Year:	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
STRS ER Rates	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%	16.92%	19.10%	19.10%
PERS ER Rates	11.847%	13.888%	15.531%	18.062%	19.721%	20.70%	22.91%	26.10%	27.10%

Necessary Expense Reductions are shown for each school and are an overall amount of the reduction needed and a plan will need developed. The only way to avoid expense reductions is if state funding or enrollment increases.

Twin Hills School District's Other Funds

Fund 12 – Child Development

For the 2nd Interim reporting period the budget received very few updates based on actual expenditures. At 1st Interim budget updates were made to account for actual revenue and expenses for the 2021 summer program and known payroll for this school year. The amount in Transfers Out is due to the district for custodial and utility costs. The actual beginning fund balance is \$169,802 for the 2021-22 fiscal year. The expenditures over revenue is estimated to be \$29,271. After setting aside a reserve for revolving cash of \$4,000, the Assigned Balance is estimated to be \$136,531 and is for use by this fund only as it is fee based.

Fund 13 – Cafeteria

This fund accumulates all of the revenue and expenses related to the lunch program. For this year there is no change in the price charged to students and meals continue to be prepared by Revolution Foods. Nutritional snacks are purchased from a variety of vendors. We are already preparing for next school year as the state is requiring 2 meals a day, free for all students at all schools.

At 2nd Interim revenue and expenses have been updated now that we have better estimates through year end. The district has increased the contribution to this fund by \$8,600 for a total of \$53,600 for the current year to support this program's operations. This contribution is for this year only and will be reduced in subsequent years. The actual beginning fund balance is \$7,342 for the 2021-22 fiscal year. The revenue over expenditures is estimated to be \$1,292. After setting aside a reserve for revolving cash of \$4,000, and for inventory of \$457, the Restricted Balance is estimated to be \$1,593.

Fund 14 – Deferred Maintenance

This district was awarded an Extreme Hardship Grant originating in 2007-08, please see Exhibit D for details. In 2018-19 California Solar Initiative funds (\$145,000) received during the past five years from the installation of the solar panels during the summer of 2011, were transferred from the sites to this fund in order to maintain the solar panels and their safe operation. Due to LCFF, these funds are now included in that calculation and the district is responsible for transferring revenue to this fund based on site needs. Projects are identified and vetted by the Superintendent and Site Administrators. This list of projects is approved by the board annually resulting in these funds being committed. Currently I show a revenue transfer from Fund 01 in the amount of \$50,000. This fund has had very few budget updates this year and those updates involve finalizing the bell project at THCMS. There may be a new list of projects coming in April of 2022 depending on the pandemic status. The ending balance of \$216,407 is Committed.

Fund 17 – Special Reserve for Other than Capital Outlay Projects

This is the fund we transferred \$330,807 of 2008-09 Basic Aid Supplement funding to. Beginning that year the state budget deteriorated at an alarming pace and during the toughest years Basic Aid Supplement funds were transferred to each site directly from the general fund in order to maintain educational programs. For 2011-12 and 2012-13 the amounts of Basic Aid Supplement funds this district received were spent on one-time expenses, such as advertising. In 2013-14 a 5% salary increase was negotiated and in order to fund 50% of this additional cost, BAS funds were transferred to all schools, the AB After School Program, and the Cafeteria Program from Fund 01. In 2013-14 we transferred out \$200,000 of these funds to Fund 20 to reserve them for Postemployment Benefits. The beginning fund balance for 2021-22 is \$310,668 and is currently estimating interest revenue in the amount of \$2,000 will be added during this fiscal year. The projected ending fund balance for 2021-22 is \$312,668. This amount is Assigned based on GASB54 for use as necessary due to the volatile state revenue and funding for schools. This is the fund cash is borrowed from first if needed throughout the year.

Fund 20 – Special Reserve for Postemployment Benefits

In June, 2004, the Government Accounting Standards Board (GASB) issued its final accrual accounting standards for retiree healthcare benefits (OPEB). These standards state school districts must disclose this liability in their annual financial statements (audit report). This standard is called GASB Statement #45. Our THTA Contract offered teachers an early retirement plan where they could select either healthcare benefits or a cash buy-out. In July of 2011 an actuarial valuation of our OPEB, which is just the cost for medical benefits for retirees, indicated that our liability was over \$760,000. In July of 2014 an updated actuarial study increased our liability to over \$900,000. Use of this fund and the actual movement of money into it is substantiation of the district's effort to set aside and fund this liability in accordance with GASB 45 and in 2013-14 the board approved transferring funds from Fund 17 and an amount reserved from Fund 01 to this fund for postemployment benefits. A change in contract language in April, 2016, no longer offering district paid healthcare benefits as part of the early retirement program for teachers, left the only option available as cash paid in equal payments annually for three years. This change resulted in a new actuarial study which decreased our estimated OPEB liability to just over \$74,000 which is the estimated liability for one retired superintendent, this is now called GASB75. A 2020-21 actuarial valuation states the liability is now \$85,406. There is now a GASB Statement #73 that came into effect last year which will require us to report a liability for our cash buy-out program which is considered a pension. A new actuarial valuation was completed for the 20-21 audit. This new actuarial valuation indicates our liability is currently \$1,152,544. In 2018-19 this district transferred \$200,000 into this fund from the general fund. In 2019-20 there was a transfer made for \$150,000 into this fund from the general fund. A plan to fully fund this liability is in progress. For 2021-22 there are 8 retired teachers and 1 retired principal receiving CRSP and to cover these cost \$99,817 will be transferred to the District and THCMS. The District then transfers funds to Orchard View and SunRidge to cover these costs. The ending Assigned fund balance is currently estimated to be \$657,416.

Fund 21 – Building (Bond) Fund

This fund is used to record the revenue from the sale of bonds and construction expenses based on the Measure M approved project list. In March of 2011 bonds were sold and after paying off the Zions Bank capital lease, \$2,047,108 was deposited into this fund. In 2010-11 and 2011-12 a large percentage of funds were spent on the solar project, modular project at THCMS, MUR upgrades at THCMS including a lighting and sound system, and energy efficient lighting in the THCMS Gym and in the AB MUR. In 2012-13 and 2013-14 the Orchard View Portable project and the District Technology Infrastructure project (Structured Cable Plan) were completed. Currently there are no budgeted expenses and the only revenue budgeted is for interest in the amount of \$1,000. The beginning fund balance for this fund is \$157,640 and after adding budgeted revenue we are left with an Assigned ending balance of \$158,640. These funds can only be used for Measure M approved projects.

Fund 25 – Capital Facilities Fund

This fund is used to collect the revenue generated through developer fees. The Board has just approved a two year suspension of developer fees beginning February 1, 2022. This fund's revenue budget has been updated to reflect actual fees collected to date and the expenses were updated to match the revenue. This fund pays the District's portion of the cost of the bus facility operated by the West County Transportation JPA. The annual payment for that facility will be about \$9,000 and a small amount for construction of \$8,720 is included to match the final revenue of \$17,720. The estimated Restricted ending fund balance is \$44,981.

Fund 40 – Special Reserve for Capital Projects

This fund is used to accumulate funds to be used for capital improvements or equipment purchases. The budget has only 1 update this year to reduce interest. The fund balance is projected to be approximately \$107,978 at the end of the fiscal year and this balance is Assigned and will only be used for site or building improvements or equipment individually costing over \$5,000.

**Twin Hills Union School District
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COVID Revenue per Apportionment Information						
Res #	AB	TH	OV	SR	Total	Program Title
2600	\$65,951	\$50,000		\$50,000	\$165,951	Expanded Learning Opportunities Program
3210	\$32,867				\$32,867	Elementary and Secondary School Emergency Relief Fund (ESSER) Fund
3212	\$162,375				\$162,375	Elementary and Secondary School Relief II (ESSER II) Fund
3213	\$291,946				\$291,946	Elementary and Secondary School Emergency Relief III (ESSER III) Fund
3214	\$72,987				\$72,987	Elementary and Secondary School Emergency Relief III (ESSER III) Fund:
3215	\$16,100	\$11,040		\$7,820	\$34,960	Learning Loss
3216	\$37,213	\$19,966	\$21,076	\$23,567	\$101,822	Governor's Emergency Education Relief Fund: Learning Loss Mitigation
3217	\$8,539	\$4,582	\$4,836	\$5,408	\$23,365	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve
3218	\$24,241	\$13,006	\$13,729	\$15,351	\$66,327	Expanded Learning Opportunities (ELO) Grant: GEER II
3219	\$41,788	\$22,421	\$23,667	\$26,464	\$114,340	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve
3220	\$129,341	\$75,894	\$14,336	\$75,801	\$295,372	Emergency Needs
6266	\$108,349	\$56,675	\$44,837	\$56,771	\$266,632	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve
7420	\$31,545	\$16,682	\$17,598	\$19,510	\$85,335	Learning Loss
7422	\$139,729	\$74,971		\$86,719	\$301,419	Coronavirus Relief Fund: Learning Loss Mitigation
7425	\$115,647	\$62,049	\$65,497	\$73,276	\$316,469	Educator Effectiveness, FY 2021-22
7426	\$25,277	\$13,562	\$14,316	\$16,007	\$69,162	State Learning Loss Mitigation Funds
Totals	\$1,303,895	\$420,848	\$219,892	\$456,694	\$2,401,329	In-Person Instruction (IPI) Grant
						Expanded Learning Opportunities (ELO) Grant
						Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff
COVID funding by Resource: Apple Blossom Elementary/District						
Res #	Revenue	Final year to spend	Spent 20-21	Budget Exp 21-22	Balance for 22-23 ++	Notes
2600	\$65,951	22-23		\$0	\$65,951	Restricted Reserve, summer/after school TK-6 only
3210	\$32,867	20-21	\$32,864		\$3	
3212	\$162,375	22-23	\$69,500	\$92,875	\$0	
3213	\$291,946	23-24		\$96,708	\$195,238	Revenue & Expenses 2022-23 \$122,000 and 23-24 \$73,238
3214	\$72,987	23-24			\$72,987	Rev & Exp 2023-24, summer school/extended day
3215	\$16,100	20-21	\$16,100		\$0	
3216	\$37,213	22-23		\$37,213	\$0	
3217	\$8,539	22-23			\$8,539	Revenue & Expenses 2022-23
3218	\$24,241	23-24		\$24,241	\$0	
3219	\$41,788	23-24			\$41,788	Revenue & Expenses 2022-23
3220	\$129,341	20-21	\$129,341		\$0	
6266	\$108,349	25-26		\$0	\$108,349	Restricted Reserve, Educator Effectiveness
7420	\$31,545	20-21	\$31,545		\$0	
7422	\$139,729	20-21		\$139,729	\$0	
7425	\$115,647	21-22	\$0	\$115,708	-\$61	Budget will be updated at year end
7426	\$25,277	21-22	\$0	\$25,277	\$0	
Totals	\$1,303,895		\$279,350	\$531,754	\$492,791	
COVID funding by Resource: Twin Hills Charter Middle School						
Res #	Revenue	Final year to spend	Spent 20-21	Budget Exp 21-22	Balance for 22-23 ++	
2600	\$50,000	22-23		\$0	\$50,000	Restricted Reserve, summer/after school TK-6 only
3210		20-21			\$0	
3212		22-23			\$0	
3213		23-24			\$0	
3214		23-24			\$0	
3215	\$11,040	20-21	\$7,633	\$3,407	\$0	
3216	\$19,966	22-23		\$19,966	\$0	
3217	\$4,582	22-23		\$4,582	\$0	
3218	\$13,006	23-24			\$13,006	Revenue & Expenses 2022-23
3219	\$22,421	23-24			\$22,421	Revenue & Expenses 2022-23
3220	\$75,894	20-21	\$75,894		\$0	
6266	\$56,675	25-26		\$0	\$56,675	Restricted Reserve, Educator Effectiveness
7420	\$16,682	20-21	\$16,682		\$0	
7422	\$74,971	20-21		\$74,971	\$0	
7425	\$62,049	21-22	\$0	\$62,082	-\$33	Budget will be updated at year end
7426	\$13,562	21-22	\$0	\$13,562	\$0	
Totals	\$420,848		\$100,209	\$178,570	\$142,069	

**Twin Hills Union School District
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COVID funding by Resource: Orchard View School					
Res #	Revenue	Final year to spend	Spent 20-21	Budget Exp 21-22	Balance for 22-23 ++
2600		22-23			\$0
3210		20-21			\$0
3212		22-23			\$0
3213		23-24			\$0
3214		23-24			\$0
3215		20-21			\$0
3216	\$21,076	22-23		\$21,076	\$0
3217	\$4,836	22-23		\$4,836	\$0
3218	\$13,729	23-24		\$13,729	\$0
3219	\$23,667	23-24		\$23,667	\$0
3220	\$14,336	20-21	\$14,336		\$0
6266	\$44,837	25-26		\$0	\$44,837 Restricted Reserve, Educator Effectiveness
7420	\$17,598	20-21	\$17,598		\$0
7422		20-21			\$0
7425	\$65,497	21-22	\$0	\$65,534	-\$37 Budget will be updated at year end
7426	\$14,316	21-22	\$0	\$14,316	\$0
Totals	\$219,892		\$31,934	\$143,158	\$44,800
COVID funding by Resource: SunRidge School					
Res #	Revenue	Final year to spend	Spent 20-21	Budget Exp 21-22	Balance for 22-23 ++
2600	\$50,000	22-23		\$0	\$50,000 Restricted Reserve, summer/after school TK-6 only
3210		20-21			\$0
3212		22-23			\$0
3213		23-24			\$0
3214		23-24			\$0
3215	\$7,820	20-21	\$5,920	\$1,900	\$0
3216	\$23,567	22-23			\$23,567 Revenue & Expenses 2022-23 (not on MYP)
3217	\$5,408	22-23			\$5,408 Revenue & Expenses 2022-23 (not on MYP)
3218	\$15,351	23-24			\$15,351 Revenue & Expenses 2022-23 (not on MYP)
3219	\$26,464	23-24			\$26,464 Revenue & Expenses 2022-23 (not on MYP)
3220	\$75,801	20-21	\$75,801		\$0
6266	\$56,771	25-26		\$0	\$56,771 Restricted Reserve, Educator Effectiveness
7420	\$19,510	20-21	\$19,510		\$0
7422	\$86,719	20-21	\$13,807	\$72,912	\$0
7425	\$73,276	21-22	\$0	\$73,276	\$0
7426	\$16,007	21-22	\$0	\$16,007	\$0
Totals	\$456,694		\$115,038	\$164,095	\$177,561

Twin Hills USD

Enrollment and ADA

2021-22 2nd Interim

Changed for 2nd Interim

	Prior to COVID19 Pandemic			COVID19 Pandemic: Distance & Hybrid			COVID19 Pandemic: In-Person			2022-23			2023-24		
	2019-20			2020-21			2021-22			1ST SUBSEQUENT YEAR			2ND SUBSEQUENT YEAR		
	Prior to COVID19 Pandemic			PRIOR FISCAL YEAR			CURRENT FISCAL YEAR								
	Enrollment @ CBEDS (Oct)	P-2 ADA (actual)	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (Oct)	P-2 ADA - based on prior year	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (Oct 6)	P-2 ADA (estimate)	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATE D COUNT
DISTRICT Apple Blossom															
K-3	266	247.18	64	256	247.18	60	210	194	52	210	200	52	210	200	52
4-6	134	129.41	35	102	129.41	28	109	103	21	110	104	21	110	104	21
4-6: NPS	1	1.06		1	0.00										
7-8: NPS				1	1.06		1	1	0						
9-12															
SCOE Class TK-3 or 6-22															
Totals	401	377.65	99	360	377.65	88	320	298	73	320	304	73	320	304	73
Ratio of ADA to Enrollment / Percentage Unduplicated	LCFF=391	94.18%	25.32%	LCFF=353	104.90%	24.86%	LCFF=314	93.13%	23.25%	LCFF=314	95.00%	23.25%	LCFF=314	95.00%	23.25%
				GK-3=249, G4-5=102, NPS=2			AB will be funded on prior year ADA 377.59								
CHARTER SCHOOL Twin Hills CMS															
K-3															
4-6	62	58.73	18	76	58.73	20	64	58	16	64	59	16	64	59	16
7-8	186	174.76	42	150	174.76	29	143	136	31	143	137	31	143	137	31
9-12															
Ungraded															
Totals	248	233.49	60	226	233.49	49	207	194	47	207	196	47	207	196	47
Ratio of ADA to Enrollment / Percentage Unduplicated		94.15%	24.19%		103.31%	21.68%		93.72%	22.71%		94.69%	22.71%		94.69%	22.71%
CHARTER SCHOOL Orchard View															
K-3	45	45.08	5	48	45.08	7	48	47	6	48	47	6	48	47	6
4-6	43	40.57	4	45	40.57	10	47	45	8	47	45	8	47	45	8
7-8	35	37.19	7	42	37.19	10	36	37	6	36	37	6	36	37	6
9-12	104	102.78	23	113	102.78	23	91	86	16	91	86	16	91	86	16
Ungraded															
Totals	227	225.62	39	248	225.62	50	222	215	36	222	215	36	222	215	36
Ratio of ADA to Enrollment / Percentage Unduplicated		99.39%	17.18%		90.98%	20.16%		96.85%	16.22%		96.85%	16.22%		96.85%	16.22%
Sub-Totals District 53	876	837	198	834	837	187	749	707	156	749	715	156	749	715	156
CHARTER SCHOOL SunRidge															
K-3	144	136.88	45	147	136.88	51	107	99	40	107	102	40	107	102	40
4-6	84	77.97	23	72	77.97	28	63	56	27	63	58	27	63	58	27
7-8	53	49.29	15	51	49.29	16	45	42	11	45	42	11	45	42	11
9-12															
Ungraded															
Totals District 21	281	264.14	83	270	264.14	95	215	197	78	215	202	78	215	202	78
Ratio of ADA to Enrollment / Percentage Unduplicated		94.00%	29.54%		97.83%	35.19%		91.63%	36.28%		93.95%	36.28%		93.95%	36.28%
TOTALS ALL SITES	1,157	1,100.90	281	1,104	1,100.90	282	964	904	234	964	917	234	964	917	234

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	377.59	377.59	377.59	377.59	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	377.59	377.59	377.59	377.59	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	377.59	377.59	377.59	377.59	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Apple Blossom Elementary School

2

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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	218.00	194.00	194.00	194.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
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%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	218.00	194.00	194.00	194.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	230.00	215.00	215.00	215.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
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%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	230.00	215.00	215.00	215.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	448.00	409.00	409.00	409.00	0.00	0%

Twin Hills CMS/Orchard View

3

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	265.00	197.00	197.00	197.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
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%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	265.00	197.00	197.00	197.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
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%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	265.00	197.00	197.00	197.00	0.00	0%

SunRidge Charter School

4

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,457,356.00	6,248,104.00	3,981,147.18	6,248,104.00	0.00	0.0%
2) Federal Revenue		8100-8299	186,400.00	461,032.00	(28,063.00)	461,032.00	0.00	0.0%
3) Other State Revenue		8300-8599	540,141.00	1,067,298.00	529,494.27	1,067,298.00	0.00	0.0%
4) Other Local Revenue		8600-8799	479,386.00	630,514.00	233,206.99	630,514.00	0.00	0.0%
5) TOTAL, REVENUES			7,663,283.00	8,406,948.00	4,715,785.44	8,406,948.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,343,760.00	3,351,786.00	1,713,402.88	3,351,786.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,367,286.00	1,423,164.00	770,762.40	1,423,164.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,087,998.00	2,054,316.00	909,296.14	2,054,316.00	0.00	0.0%
4) Books and Supplies		4000-4999	195,898.00	383,700.00	211,439.37	383,698.98	1.02	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,518,531.00	1,788,216.00	1,077,394.81	1,788,215.96	0.04	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	59,932.00	60,059.00	60,058.35	60,059.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,573,405.00	9,061,241.00	4,742,353.95	9,061,239.94		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(910,122.00)	(654,293.00)	(26,568.51)	(654,291.94)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,244,405.00	1,369,817.00	459,816.03	1,369,817.00	0.00	0.0%
b) Transfers Out		7600-7629	855,254.00	1,088,987.00	370,386.59	1,088,987.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			389,151.00	280,830.00	89,429.44	280,830.00		

District / Apple Blossom Elementary School / Twin Hills CMS



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(520,971.00)	(373,463.00)	62,860.93	(373,461.94)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,037,226.00	3,992,158.00		3,992,158.05	0.05	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,037,226.00	3,992,158.00		3,992,158.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,037,226.00	3,992,158.00		3,992,158.05		
2) Ending Balance, June 30 (E + F1e)			3,516,255.00	3,618,695.00		3,618,696.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	(1.00)		0.00		
b) Restricted		9740	62,385.00	341,669.00		341,669.47		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,910,070.00	1,608,427.00		1,608,426.64		
West County JPAs: Special Ed and Tr	0000	9780	70,000.00					
Fund Balance Support: Charters	0000	9780	259,709.00					
Technology Hardware Replacement	0000	9780	500,000.00					
Facilities: Repair/Replace	0000	9780	600,000.00					
Pension & Salary Increase Support	0000	9780	300,000.00					
Assignment Reductions due to Support	0000	9780	(273,268.00)					
COVID19 Legal: Distance Learning	0000	9780	100,000.00					
2020-21 BAS Use/TF 4% Salary Bonu:	0000	9780	353,629.00					
West County JPAs: Special Ed & Tran:	0000	9780		70,000.00				
Fund Balance Support: Charters	0000	9780		769,861.00				
Technology Hardware Replacement	0000	9780		500,000.00				
Facilities: Repair/Replace	0000	9780		600,000.00				
Pension & Salary Increase Support	0000	9780		300,000.00				
Assignment Reduction due to Support	0000	9780		(731,434.00)				
COVID19 Legal: Distance Learning	0000	9780		100,000.00				
West County JPAs: Special Ed & Tran:	0000	9780				70,000.00		
Fund Balance Support: Charters	0000	9780				769,861.00		
Technology Hardware Replacement	0000	9780				500,000.00		
Facilities: Repair/Replace	0000	9780				600,000.00		
Pension & Salary Increase Support	0000	9780				300,000.00		
Assignment Reduction due to Support	0000	9780				(731,434.36)		
COVID19 Legal: Distance Learning	0000	9780				100,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,538,800.00	1,663,600.00		1,663,600.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

District / Apple Blossom Elementary School / Twin Hills CMS

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,457,356.00	6,248,104.00	3,981,147.18	6,248,104.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	106,551.00	103,183.00	59,719.02	103,183.00	0.00	0.0%
4) Other Local Revenue		8600-8799	294,386.00	323,286.00	51,993.55	323,286.00	0.00	0.0%
5) TOTAL, REVENUES			6,858,293.00	6,674,573.00	4,092,859.75	6,674,573.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,893,900.00	2,904,910.00	1,523,957.58	2,904,910.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,060,250.00	1,067,261.00	576,892.84	1,067,261.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,412,883.00	1,389,541.00	758,813.93	1,389,541.00	0.00	0.0%
4) Books and Supplies		4000-4999	67,454.00	105,753.00	73,526.93	105,752.93	0.07	0.0%
5) Services and Other Operating Expenditures		5000-5999	671,250.00	704,726.00	552,332.11	704,726.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	59,932.00	60,059.00	60,058.35	60,059.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,165,669.00	6,232,250.00	3,545,581.74	6,232,249.93		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			692,624.00	442,323.00	547,278.01	442,323.07		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,244,405.00	1,369,817.00	459,816.03	1,369,817.00	0.00	0.0%
b) Transfers Out		7600-7629	855,254.00	1,088,987.00	370,386.59	1,088,987.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,214,692.00)	(1,044,192.00)	0.00	(1,044,192.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(825,541.00)	(763,362.00)	89,429.44	(763,362.00)		

District / Apple Blossom Elementary School / Twin Hills CMS: Unrestricted

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(132,917.00)	(321,039.00)	636,707.45	(321,038.93)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,586,787.00	3,598,066.00		3,598,065.57	(0.43)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,586,787.00	3,598,066.00		3,598,065.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,586,787.00	3,598,066.00		3,598,065.57		
2) Ending Balance, June 30 (E + F1e)			3,453,870.00	3,277,027.00		3,277,026.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,910,070.00	1,608,427.00		1,608,426.64		
West County JPAs: Special Ed and Tr	0000	9780	70,000.00					
Fund Balance Support: Charters	0000	9780	259,709.00					
Technology Hardware Replacement	0000	9780	500,000.00					
Facilities: Repair/Replace	0000	9780	600,000.00					
Pension & Salary Increase Support	0000	9780	300,000.00					
Assignment Reductions due to Support	0000	9780	(273,268.00)					
COVID19 Legal: Distance Learning	0000	9780	100,000.00					
2020-21 BAS Use/TF 4% Salary Bonu	0000	9780	353,629.00					
West County JPAs: Special Ed & Tran	0000	9780		70,000.00				
Fund Balance Support: Charters	0000	9780		769,861.00				
Technology Hardware Replacement	0000	9780		500,000.00				
Facilities: Repair/Replace	0000	9780		600,000.00				
Pension & Salary Increase Support	0000	9780		300,000.00				
Assignment Reduction due to Support	0000	9780		(731,434.00)				
COVID19 Legal: Distance Learning	0000	9780		100,000.00				
West County JPAs: Special Ed & Tran	0000	9780				70,000.00		
Fund Balance Support: Charters	0000	9780				769,861.00		
Technology Hardware Replacement	0000	9780				500,000.00		
Facilities: Repair/Replace	0000	9780				600,000.00		
Pension & Salary Increase Support	0000	9780				300,000.00		
Assignment Reduction due to Support	0000	9780				(731,434.36)		
COVID19 Legal: Distance Learning	0000	9780				100,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,538,800.00	1,663,600.00		1,663,600.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

District / Apple Blossom Elementary School / Twin Hills CMS: Unrestricted

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	186,400.00	461,032.00	(28,063.00)	461,032.00	0.00	0.0%
3) Other State Revenue		8300-8599	433,590.00	964,115.00	469,775.25	964,115.00	0.00	0.0%
4) Other Local Revenue		8600-8799	185,000.00	307,228.00	181,213.44	307,228.00	0.00	0.0%
5) TOTAL, REVENUES			804,990.00	1,732,375.00	622,925.69	1,732,375.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	449,860.00	446,876.00	189,445.30	446,876.00	0.00	0.0%
2) Classified Salaries		2000-2999	307,036.00	355,903.00	193,869.56	355,903.00	0.00	0.0%
3) Employee Benefits		3000-3999	675,115.00	664,775.00	150,482.21	664,775.00	0.00	0.0%
4) Books and Supplies		4000-4999	128,444.00	277,947.00	137,912.44	277,946.05	0.95	0.0%
5) Services and Other Operating Expenditures		5000-5999	847,281.00	1,083,490.00	525,062.70	1,083,489.96	0.04	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,407,736.00	2,828,991.00	1,196,772.21	2,828,990.01		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,602,746.00)	(1,096,616.00)	(573,846.52)	(1,096,615.01)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,214,692.00	1,044,192.00	0.00	1,044,192.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,214,692.00	1,044,192.00	0.00	1,044,192.00		

District / Apple Blossom Elementary School / Twin Hills CMS: Restricted

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(388,054.00)	(52,424.00)	(573,846.52)	(52,423.01)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	450,439.00	394,092.00		394,092.48	0.48	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			450,439.00	394,092.00		394,092.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			450,439.00	394,092.00		394,092.48		
2) Ending Balance, June 30 (E + F1e)			62,385.00	341,668.00		341,669.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	(1.00)		0.00		
b) Restricted		9740	62,385.00	341,669.00		341,669.47		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

District / Apple Blossom Elementary School / Twin Hills CMS: Restricted

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Resource	Description	2021-22
		Projected Year Totals
2600	Expanded Learning Opportunities Program	115,951.00
6230	California Clean Energy Jobs Act	60,694.47
6266	Educator Effectiveness, FY 2021-22	165,024.00
Total, Restricted Balance		341,669.47

TWIN HILLS UNION SCHOOL DISTRICT
GENERAL FUND = DISTRICT / APPLE BLOSSOM ELEMENTARY SCHOOL AND TWIN HILLS CHARTER MIDDLE SCHOOL COMBINED - FUNDS 01 AND 03
2021-22 CASH FLOW @ 2ND INTERIM

GENERAL FUND F01+F03		2021-22 ACTUALS						2021-22 PROJECTIONS								DEFERRED	
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET	
DESCRIPT	ACCT #S																
A: BEGIN CASH	9110	2,751,109.78	2,407,755.23	2,977,931.16	2,537,036.54	2,483,939.83	2,131,268.99	4,457,327.34	4,087,611.39	3,586,420.39	3,092,346.39	4,066,994.56	3,552,353.56				
B: RECEIPTS																	
Rev Limit Prop Taxes	8020-8079	0.00	0.00	0.00	0.00	0.00	2,451,199.28	19,636.95	0.00	0.00	1,575,000.00	0.00	154,163.77	4,200,000.00	0.00	4,200,000.00	
Principal Ap	8010-8019	136,329.00	136,329.00	245,391.00	245,391.00	245,391.00	245,391.00	245,391.00	214,825.00	214,825.00	214,825.00	214,825.00	214,824.00	2,573,737.00	0.00	2,573,737.00	
Basic Aid Supp		46,915.00	46,915.00	84,446.00	84,446.00	84,446.00	84,446.00	84,446.00	56,788.00	56,788.00	56,788.00	56,788.00	56,788.00	800,000.00		800,000.00	
Education Protection Acct	8012	0.00	0.00	210,830.00	0.00	0.00	210,830.00	0.00	0.00	30,989.00	0.00	0.00	30,987.00	483,636.00	0.00	483,636.00	
Misc Funds	8080-8099	0.00	-110,121.00	-220,243.00	-146,829.00	-146,829.00	-146,829.00	-196,829.00	-146,829.00	-231,587.00	-115,793.00	-115,793.00	-115,793.00	-1,693,475.00	-115,794.00	-1,809,269.00	
Federal	8100-8299	0.00	0.00	0.00	0.00	2,096.00	0.00	82,476.00	0.00	150,564.00	0.00	0.00	150,565.00	385,701.00	75,331.00	461,032.00	
Other State	8300-8599	0.00	0.00	59,933.00	60,202.00	63,773.00	138,984.00	177,089.36	12,086.00	10,436.00	65,210.17	42,620.00	10,434.00	640,767.53	426,530.47	1,067,298.00	
Other Local	8600-8799	12,226.00	3,920.27	40,246.74	28,406.84	22,926.24	94,636.44	32,112.41	28,007.00	33,767.00	34,027.00	25,407.00	24,681.81	380,364.75	250,149.25	630,514.00	
Interfund TF in	8910-8929	0.00	0.00	0.00	0.00	160,000.00	149,816.03	150,000.00	160,000.00	0.00	100,000.00	0.00	384,998.56	1,104,814.59	265,002.41	1,369,817.00	
Other Finance sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Non-Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS		195,470.00	77,043.27	420,603.74	271,616.84	431,803.24	3,228,473.75	594,322.72	324,877.00	265,782.00	1,930,057.17	223,847.00	911,649.14	8,875,545.87	901,219.13	9,776,765.00	
C: DISBURSEMENTS																	
Certificated Salaries	1000-1999	35,870.69	36,575.01	386,183.89	316,200.24	304,396.51	310,565.05	323,611.49	321,077.00	321,077.00	321,077.00	321,077.00	354,075.12	3,351,786.00	0.00	3,351,786.00	
Classified Salaries	2000-2999	61,064.84	103,193.41	119,271.67	118,653.66	123,545.02	123,064.92	121,968.88	130,480.00	130,480.00	130,480.00	130,480.00	130,481.60	1,423,164.00	0.00	1,423,164.00	
Employee Benefits	3000-3999	38,263.00	55,251.27	214,074.44	152,242.76	149,286.91	150,496.49	149,681.27	153,638.00	153,638.00	153,638.00	153,638.00	165,639.86	1,689,488.00	364,828.00	2,054,316.00	
Books and Supplies	4000-4999	1,614.11	30,158.80	65,113.19	25,857.25	61,518.73	16,043.45	11,133.84	35,452.00	32,155.00	38,750.00	32,155.00	33,747.61	383,698.98	0.00	383,698.98	
Services and Other Op	5000-5999	37,959.05	156,062.56	128,079.65	86,750.82	255,264.14	119,507.10	293,771.49	110,421.00	112,506.00	111,464.00	92,538.00	218,892.15	1,723,215.96	65,000.00	1,788,215.96	
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	60,058.35	0.00	0.00	0.00	0.00	0.00	0.65	60,059.00	0.00	60,059.00	
Interfund TF out	7600-7629	0.00	0.00	10,000.00	10,000.00	85,000.00	115,386.59	150,000.00	75,000.00	10,000.00	200,000.00	8,600.00	300,000.00	963,986.59	125,000.41	1,088,987.00	
Other Finance sources	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Non-Expenditures	BAS to SR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSM		174,771.69	381,241.05	922,722.84	709,704.73	979,011.31	895,121.95	1,050,166.97	826,068.00	759,856.00	955,409.00	738,488.00	1,202,836.99	9,595,398.53	554,828.41	10,150,226.94	
D: PRIOR YR TRANSACTIONS																	
Accounts Receivable	9200	200,294.43	1,050,630.05	33,133.02	1,005,901.16	20,886.86	0.00	76,897.05	0.00	0.00	0.00	0.00	0.00	2,387,742.57			
Accounts Payable	9500	-564,347.29	-176,256.34	28,091.46	-620,909.98	173,650.37	-7,293.45	9,231.25	0.00	0.00	0.00	0.00	0.00	-1,157,833.98			
TOTAL PRIOR YR		-364,052.86	874,373.71	61,224.48	384,991.18	194,537.23	-7,293.45	86,128.30	0.00	0.00	0.00	0.00	0.00	1,229,908.59			
E: NET INC/DEC	(B-C+D)	-343,354.55	570,175.93	-440,894.62	-53,096.71	-352,670.84	2,326,058.35	-369,715.95	-501,191.00	-494,074.00	974,648.17	-514,641.00	-291,187.85	510,055.93			
F: ENDING CASH BAL	(A+E)	2,407,755.23	2,977,931.16	2,537,036.54	2,483,939.83	2,131,268.99	4,457,327.34	4,087,611.39	3,586,420.39	3,092,346.39	4,066,994.56	3,552,353.56	3,261,165.71		346,390.72		

District
Apple Blossom
Twin Hills CMS

TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT, APPLE BLOSSOM, TWIN HILLS CMS -- FUNDS 01 AND 03 COMBINED: 2021-22 Multi-Year Projection @ 2nd Interim Jan 2022

	Object Codes	Prior Fiscal Year Actuals: 2020-21			Current Fiscal Year Budget: 2021-22			First Subsequent Fiscal Year: 2022-23			Second Subsequent Fiscal Year: 2023-24		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				2.31%			1.70%			5.33%			3.61%
Funded COLA				3.26%			0.00%			3.84%			2.98%
ADA for LCFF Funding purposes				611.14			571.59			500			500
Enrollment				586			527			527			527
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	5,604,314	-	5,604,314	5,403,104	-	5,403,104	4,983,212	-	4,983,212	5,150,921	-	5,150,921
Transportation Funding: NEW 15-16		95,000	-	95,000	95,000	-	95,000	95,000	-	95,000	95,000	-	95,000
Revenue Transfer (Def Maint F14)		(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)
Add: Basic Aid Supplement	8011-BAS	892,994	-	892,994	800,000	-	800,000	800,000	-	800,000	800,000	-	800,000
Federal Revenues	8100-8299	11,003	188,491	199,494	-	182,040	182,040	-	177,517	177,517	-	177,517	177,517
COVID19 Federal LLM/ESSER Funding			331,332	331,332		278,992	278,992		207,799	207,799		145,701	145,701
Other State Revenues	8300-8599	125,915	57,390	183,305	103,183	43,410	146,593	101,980	43,964	145,944	102,810	43,995	146,805
Other State: STRS on Behalf of State		-	354,922	354,922	-	364,828	364,828	-	383,070	383,070	-	402,223	402,223
COVID19 State LLM/IFI/ELO Funding 20-21 & 21-22 only		-	264,856	264,856	-	555,877	555,877	-	-	-	-	-	-
Local Revenues	8600-8799	356,885	240,803	597,688	323,286	307,228	630,514	282,685	257,500	540,185	283,645	257,500	541,145
Total Revenue		7,036,111	1,437,794	8,473,905	6,674,573	1,732,375	8,406,948	6,212,877	1,069,850	7,282,727	6,382,376	1,026,936	7,409,312
Expenditures													
Certificated Salaries	1000-1999	3,073,031	384,524	3,457,555	2,904,910	263,530	3,168,440	2,902,088	268,800	3,170,888	2,926,998	274,175	3,201,173
COVID19 Certificated Salaries		-	36,881	36,881	-	183,346	183,346	-	80,270	80,270	-	-	-
Classified Salaries	2000-2999	1,006,295	252,355	1,258,650	1,067,261	303,934	1,371,195	1,099,052	310,013	1,409,065	1,121,034	316,213	1,437,247
COVID19 Classified Salaries		-	-	-	-	51,969	51,969	-	-	-	-	-	-
Employee Benefits -- Statutory	3301-3399;	163,544	28,056	191,600	200,621	37,522	238,143	204,293	38,272	242,565	208,077	39,038	247,115
COVID19 Employee Benefits	3501-3699	-	6,863	6,863	-	53,822	53,822	-	16,243	16,243	-	-	-
Employee Benefits STRS on Behalf of State	3101-3199	-	354,922	354,922	-	364,828	364,828	-	383,070	383,070	-	402,223	402,223
Employee Benefits STRS	3101-3199	454,657	60,459	515,116	465,493	44,594	510,087	519,194	51,341	570,535	530,989	52,367	583,356
Employee Benefits PERS	3201-3300	191,548	51,758	243,306	235,484	64,000	299,484	278,496	80,913	359,409	294,951	85,694	380,645
Employee & Retiree Benefits -- Health & Welfare	3400-3499;3700-3799;3900-3998	515,686	78,417	594,103	487,943	78,421	566,364	481,228	79,205	560,433	486,040	79,997	566,036
COVID19 Health & Welfare		-	1,858	1,858	-	21,588	21,588	-	11,997	11,997	-	-	-
Books and Supplies	4000-4999	35,954	87,273	123,227	105,753	135,104	240,857	71,779	72,687	144,466	73,219	73,873	147,092
COVID19 Books and Supplies		-	218,615	218,615	-	142,842	142,842	-	-	-	-	-	-
Services, Other Operating Expenses	5000-5999	640,825	808,092	1,448,917	704,726	766,534	1,471,260	694,482	673,450	1,367,932	706,470	686,819	1,393,289
COVID19 Services, Other Operating Expenses		0	115,341	115,341	0	316,956	316,956	0	99,289	99,289	0	145,701	145,701
Restricted Expense Adjustment		-	-	-	-	-	-	-	-	-	-	-	-
Necessary Expense Reductions - see narrative		-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	6000-6999	-	-	-	-	-	-	(750,000)	-	(750,000)	(750,000)	-	(750,000)
Other Outgo	7100-7299	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo: BAS to D21 charter	7299	107,326	-	107,326	60,059	-	60,059	60,059	-	60,059	60,059	-	60,059
Total Expenditures		6,188,866	2,485,414	8,674,280	6,232,250	2,828,990	9,061,240	5,589,295	2,136,926	7,726,221	5,706,679	2,107,258	7,813,937
Excess (Deficiency)		847,245	(1,047,620)	(200,375)	442,323	(1,096,615)	(654,292)	623,582	(1,067,076)	(443,494)	675,697	(1,080,322)	(404,625)
Transfers In	8910-8929	1,340,334	-	1,340,334	1,369,817	-	1,369,817	1,255,613	-	1,255,613	1,212,379	-	1,212,379
Transfers Out (enter as negative)	7610-7629	(1,037,343)	-	(1,037,343)	(1,088,987)	-	(1,088,987)	(855,387)	-	(855,387)	(855,387)	-	(855,387)
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program	8980-8999	(1,237,149)	1,237,149	-	(1,044,192)	1,044,192	-	(1,057,076)	1,057,076	-	(1,070,218)	1,070,218	-
Total Transfers/Other Uses		(934,158)	1,237,149	302,991	(763,362)	1,044,192	280,830	(656,850)	1,057,076	400,226	(713,226)	1,070,218	356,992
Net Increase (Decrease)		(86,913)	189,529	102,616	(321,039)	(52,423)	(373,462)	(33,268)	-10,000	(43,268)	(37,529)	-10,104	(47,633)
Fund Balance													
Beginning Balance		3,684,978	204,564	3,889,542	3,598,065	394,093	3,992,158	3,277,026	341,670	3,618,696	3,243,758	331,670	3,575,428
Audit Adjustment(s)		-	0	-	-	-	-	-	-	-	-	-	-
Net Ending Balance		3,598,065	394,093	3,992,158	3,277,026	341,670	3,618,696	3,243,758	331,670	3,575,428	3,206,229	321,566	3,527,795
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
Stores (nonspendable)	9712	-	-	-	-	-	-	-	-	-	-	-	-
Restricted (Res 2000-9999)	9740	-	177,464	177,464	-	341,670	341,670	-	331,670	331,670	-	321,566	321,566
Restricted COVID19 Rev 20-21, Exp 21-22	9740	-	216,629	216,629	-	-	-	-	-	-	-	-	-
Committed	9750	-	-	-	-	-	-	-	-	-	-	-	-
Assigned: West County JPAs- Spec Ed & Transport.		70,000	-	70,000	70,000	-	70,000	70,000	-	70,000	70,000	-	70,000
Assigned - Amount required for Charters to meet BP3100		247,761	-	247,761	769,861	-	769,861	567,771	-	567,771	488,303	-	488,303
Assigned - Fund Bal Site Support/Pensions/Tech/Facilities-Net		1,172,198	-	1,172,198	668,565	-	668,565	502,987	-	502,987	536,826	-	536,826
Assigned - Lottery Unrestricted		5,966	-	5,966	-	-	-	-	-	-	-	-	-
Assigned - COVID19 Legal / No Expense Reductions		100,000	-	100,000	100,000	-	100,000	700,000	-	700,000	700,000	-	700,000
Reserve for Economic Uncertainties	9789	1,997,140	-	1,997,140	1,663,600	-	1,663,600	1,398,000	-	1,398,000	1,406,100	-	1,406,100
Unassigned/Unappropriated Ending Bal	9790	-	-	-	-	-	-	0	-	0	0	-	0
Net Ending Balance		3,598,065	394,093	3,992,158	3,277,026	341,670	3,618,696	3,243,758	331,670	3,575,428	3,206,229	321,566	3,527,795
Reserve Requirement													
Economic Uncertainties required level per BP 3100		17%			17%			17%			17%		
Additional Reserves:		Interest			Interest			Interest			Interest		
FUND 17 Calculation of Estimated Ending FB per year		\$ 308,278	\$ 2,390	\$ 310,668	\$ 310,668	\$ 2,000	\$ 312,668	\$ 312,668	\$ 2,000	\$ 314,668	\$ 314,668	\$ 2,000	\$ 316,668

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**TWIN HILLS UNION SCHOOL DISTRICT
APPLE BLOSSOM SCHOOL AND DISTRICT
2021-22 CASH FLOW ESTIMATES @ 2ND INTERIM**

APPLE B ELEM/DISTRICT	MONTH OF: ACCT #S	2021-22 ACTUALS						2021-22 PROJECTIONS						DEFERRED REV/EXP JU-AU 22	BUDGET
		JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	
DESCRPT	9110	2,396,278.86	1,970,482.62	2,337,619.22	1,938,990.22	2,150,897.80	1,901,223.59	4,044,201.78	3,501,081.56	3,161,440.56	2,698,359.56	3,654,045.73	3,210,302.73		
B: RECEIPTS															
Rev Limit Prop Taxes	8020-8079						2,451,199.28	19,636.95			1,575,000.00		154,163.77	4,200,000.00	4,200,000.00
LCFF State Aid	8010-8019	95,455.00	95,455.00	171,819.00	171,819.00	171,819.00	171,819.00	171,819.00	169,716.00	169,716.00	169,716.00	169,716.00	169,719.00	1,898,588.00	1,898,588.00
Basic Aid Supplement	8011	46,915.00	46,915.00	84,446.00	84,446.00	84,446.00	84,446.00	84,446.00	56,788.00	56,788.00	56,788.00	56,788.00	56,788.00	800,000.00	800,000.00
Education Protection Act	8012			120,822.00			120,823.00			22,120.00			22,118.00	285,883.00	285,883.00
Deferred Maintenance TF	8091							-50,000.00						-50,000.00	-50,000.00
In Lieu Property Tax	8080-8099		-162,621.00	-325,243.00	-216,829.00	-216,829.00	-216,829.00	-216,829.00	-216,829.00	-338,545.00	-169,277.00	-169,277.00	-169,277.00	-2,418,385.00	-169,278.00
Federal: Special Ed, Title 1+2	8100-8299					2,096.00				54,612.00			54,612.00	111,320.00	70,720.00
Federal: COVID19	8100-8299							79,069.00		83,678.00			83,679.00	246,426.00	4,611.00
Other State - see below	8300-8599														251,037.00
Mandated Block Grant	8550						12,383.00							12,383.00	12,383.00
Lottery, Unrest+Rest	8560							27,941.83						35,454.00	70,908.00
State: COVID19	8590			59,933.00		36,273.00	79,796.00	86,618.00	5,936.00	5,936.00		5,936.00	5,934.00	313,968.00	314,029.00
State: Special Ed COVID19	8590				60,202.00									60,202.00	60,202.00
Special Ed: ERMHS	8590										5,000.00			5,000.00	5,000.00
STRS on Behalf of State	8590													0.00	236,033.00
Miscellaneous	8590								1,650.00					1,650.00	1,350.00
Other Local	8600-8799														0.00
Interest	8660				2,966.70			3,431.21			5,000.00			11,397.91	8,602.09
Rent, Util, SR MOU, MAA, N	8650, 8670++		3,920.27	6,013.74	2,818.98	744.24	28,263.00	6,259.85	6,000.00	10,760.00		3,000.00	73,690.92	147,471.00	240,000.00
COVID Testing							43,333.33							43,333.33	0.67
Special Ed	8792	12,226.00	0.00	34,233.00	22,007.00	22,007.00	22,007.00	22,007.00	22,007.00	22,007.00	22,007.00	22,007.00	-50,015.00	172,500.00	172,500.00
Interfund TF in (MOUs TH+OV+ASP)	8910-8929					160,000.00	55,319.44		160,000.00				159,998.56	535,318.00	265,000.00
Contributions from Unrest.	8930-8979												100,000.00	100,000.00	100,000.00
Item not budgeted:													0.00	0.00	0.00
TOTAL RECEIPTS		154,596.00	-16,330.73	152,023.74	127,430.68	260,556.24	2,852,560.05	234,399.84	205,268.00	87,072.00	1,705,352.17	88,170.00	661,411.25	6,512,509.24	6,975,553.76
C: DISBURSEMENTS															
Certificated Salaries	1000-1999	25,640.31	26,141.68	229,415.16	202,841.48	192,649.15	192,936.34	209,195.68	204,747.00	204,747.00	204,747.00	204,747.00	229,744.20	2,127,552.00	2,127,552.00
Classified Salaries	2000-2999	54,386.64	84,713.87	98,563.79	98,299.86	103,072.29	101,624.66	101,561.75	107,683.00	107,683.00	107,683.00	107,683.00	107,683.15	1,180,638.00	1,180,638.00
Employee Benefits	3000-3999	31,945.61	43,485.90	145,625.39	107,301.94	104,696.77	104,565.09	102,570.29	107,660.00	107,660.00	107,660.00	107,660.00	115,660.00	1,186,491.00	1,422,524.00
Books & Supplies	4000-4999	1,614.11	23,489.10	14,704.74	21,366.18	42,974.32	13,977.12	4,426.97	23,782.00	19,026.00	28,539.00	19,026.00	24,898.99	237,824.53	237,824.53
Services & Other Operational	5000-5999	32,242.01	152,625.65	113,568.14	82,997.83	251,375.15	113,740.26	287,660.94	101,037.00	101,037.00	101,037.00	84,197.00	212,430.98	1,633,948.96	1,683,948.96
Capital Outlay	6000-6599													0.00	0.00
Other Outgo	7000-7499						60,058.35						0.65	60,059.00	60,059.00
Interfund TF out (Cafet)	7600-7629			10,000.00	10,000.00	10,000.00	5,000.00			10,000.00		8,600.00	0.00	53,600.00	53,600.00
Interfund TF out (BAS/OPEB)	7600-7629						110,386.59	150,000.00			200,000.00		225,000.00	685,386.59	685,387.00
Other Non-Expenditures														0.00	0.00
TOTAL DISBURSEMENTS		145,828.68	330,456.20	611,877.22	522,807.29	704,767.68	702,288.41	855,415.63	544,909.00	550,153.00	749,666.00	531,913.00	915,417.97	7,165,500.08	7,451,533.49
D: PRIOR YR TRANSACTIONS															
Accounts Receivable	92x														
Prior year LCFF & BAS		253,836.27	771,512.00											1,025,348.27	
Prior year In Lieu property tax + Prop Tax		-258,008.00	6,915.71	16,436.02	7,903.36	9,402.86								-217,350.05	
Prior year Federal		960.32	140,894.00		14,045.67	11,484.00		67,995.00						235,378.99	
Prior year Other State/Local		29,039.84	-29,039.84	16,697.00	41,091.61			669.32						58,457.93	
Prior year Clear Due To/From all Charters				862,253.53										862,253.53	
Accounts Payable	95x													0.00	
Prior year Clear Due To/From D21 SR				-138,477.90										-138,477.90	
Cur year Use Tax/Misc+Prior year APY		-460,391.99	-176,358.34	28,091.46	-179,532.08	173,650.37	-7,293.45	9,231.25						-612,602.78	
TOTAL PRIOR YR		-434,563.56	713,923.53	61,224.48	607,284.19	194,537.23	-7,293.45	77,895.57	0.00	0.00	0.00	0.00	0.00	1,213,007.99	
E: NET INC/DEC	(B-C+D)	-425,796.24	367,136.60	-398,629.00	211,907.58	-249,674.21	2,142,978.19	-543,120.22	-339,641.00	-463,081.00	955,686.17	-443,743.00	-254,006.72	560,017.15	
F: ENDING CASH BALANCE	(A+E)	1,970,482.62	2,337,619.22	1,938,990.22	2,150,897.80	1,901,223.59	4,044,201.78	3,501,081.56	3,161,440.56	2,698,359.56	3,654,045.73	3,210,302.73	2,956,296.01		411,520.35

Notes: Amount expected in or after July of 2022 for all types of revenue is estimated at over \$400,000. This includes In Lieu property tax to charters, MOU amounts due from charters. No deferrals are included.
STRS on Behalf of the State for their retirement liability is budgeted only as we will not receive dollars nor will we spend them, we are required, however, to report (\$236,033).
Expenses to be made after June 30, 2022 shows the book entry amount for STRS on Behalf of State (will not be paid) and a services balance of \$50k.

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**Twin Hills Union School District - District & Apple Blossom Elementary School
2021-22 Multi-Year Projection Assumptions @ 2nd Interim January 2022**

General Note: Please refer to the attached spreadsheet presentation showing Multi-year Projections for the District and Apple Blossom Elementary, Fund #01

	2020-21	2021-22	2022-23	2023-24
	Prior Fiscal Year	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
Revenue				
L.CFF Revenue Sources				
Funded/Planning COLA	0.00%	5.07%	5.33%	3.61%
Unduplicated Count # / Rolling % for Sup Grant	88 / 25.98%	73 / 24.41%	73 / 23.56%	73 / 22.81%
Funded ADA / Actual ADA	377.65 PY Hold Harmless	377.59: COVID19 Hold Harmless 19-20 ADA	304.00	304.00
Enrollment (w/LCFF - TK below age 5)	360 : LCFF 353	320 : LCFF 314	320 : LCFF 314	320 : LCFF 314
Enrollment notes:	2 NPS+0 SCOE	Includes 1 NPS + no SCOE students	No NPS + no SCOE students	No NPS + no SCOE students
Property Taxes % inc/dec	\$4,217,876	\$4.2 Million	Same as prior year, 0% inc	Same as prior year, 0% inc
In Lieu Property Tax per ADA	\$3,831	\$4,270	\$4,580	\$4,580
Transportation Funding	\$95,000	\$95,000	Same as prior year	Same as prior year
Revenue Transfer to Deferred Maintenance	\$50,000	\$50,000 Same as prior year	\$50,000	Same as prior year
Basic Aid Supplemental Funding	\$892,994	\$800,000 estimate	Same as prior year	Same as prior year
Federal	Unr: MediCal (MAA) Rest: Spec Ed, Title 1 & 2	Rest: Special Ed, Title 1 & 2 estimate updated based on information for current year	Rest: Special Ed, Title 1 & 2 same as prior year	Same as prior year
COVID19 Federal Funding	\$247,805	\$251,037	\$172,327	\$145,701 includes Res3214 \$73k for summer school/after school instruction
Other State				
Lottery Unrestricted/Restricted	Unr \$169.72 : Rest \$73.63	Unr \$163 Rest \$65 ADA*1.04446	Unr \$163 Rest \$65 ADA*1.04446	Unr \$163 Rest \$65 ADA*1.04446
Mandated Block Grant	Unr \$32.18	Unr \$32.79 *prior year ADA	Unr \$34.54 *prior year ADA	Unr \$35.79 *prior year ADA
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
COVID19 State LLM/IPI/ELO	\$172,530	\$374,231	20-21 & 21-22 Only	20-21 & 21-22 Only
Special Ed Mental Health (ERMHS)	\$11,968	Rest: \$10,000 counseling costs	Same as PY	Same as PY
Local				
Interest	\$28,064	Unr Interest \$20,000	Same as PY	Same as PY
Other Local, see Narrative	SR MOU, rents, other	Unr SunRidge MOU \$240k, rents, util, MAA Rest RESIG Safety, CDPH COVID \$43,334, donations budgeted when actually received Unr Consortium Rent. Rest funding from SELPA, SR share of WC Consortium costs	PY + rent inc THH	PY + rent inc THH
Donations, Safety, COVID Testing, see Narrative	\$24,439		Zero, only budgeted when received	Zero
Special Ed Transfers	\$121,856		Same as PY	Same as PY
Expenditures				
Certificated Salaries				
Staffing (FTEs)	25.0 FTE Teachers & Student Support (Nurse, Counselor, Intervention) plus 1.2 FTE Site Admin +1.0 FTE Superintendent	21.50 FTE Teachers & Student Support: Teachers 17.0 FTE; AB, TH, OV Special Ed 3.0 FTE; Intervention 0.6 FTE; Enrichment (Art) 0.5 FTE; Counselor 0.0 FTE; Teacher Coach 0.4 FTE. 2.0 FTE Admin= 1.0 FTE Site Admin + 1.0 FTE Superintendent	PY minus one time salary costs. See necessary reductions, staffing will need reduced if student enrollment is not increased. MYP amounts do not include any specific dollar reductions by category until plan developed.	See Prior Year minus CRSP adjustment.
Step & Column Costs		Based on actual current known payroll Counselor 0.0 FTE; Math Intervention 0.8 FTE; Enrichment Maker Space 0.4 FTE	PY + estimated 2%. Reductions in staffing expected but not included.	Estimated @ +2%, see PY
COVID19 Certificated Salaries	Admin extra work		Math Intervention 0.75 FTE	None
Classified Salaries				
Staffing (FTEs)	14.8 FTE AB + site maint TH and special ed AB+TH (no PIP, short IAs).	16.8 FTE (includes AB+TH Special Ed Instr Assist 3.95 FTE, Site Maint TH 1.0 FTE). 6.0 FTE District personnel	Same as prior year. See necessary reductions, staffing to be reduced if student enrollment is not increased.	See Prior Year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
COVID19 Classified Salaries	None	.40 FTE COVID Coord, Music/PIP/LL Support 0.7	21-22 Only	21-22 Only
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on actual current payroll	Prior year + 2%	Prior year + 2%
COVID19 Employee Benefits	Admin extra work	Employer costs for COVID19 funded programs	Employer costs COVID19 funded programs	Prior years only
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=16.15%; PERS=20.70%	STRS = 16.92%; PERS = 22.91%	STRS = 19.1%; PERS = 26.1%	STRS = 19.1%; PERS = 27.1%
Health & Welfare Benefits	\$11,150 full FTE	District annual maximum is for a full FTE is apx. \$11,669. Actual cost known to date.	Prior year + 1%	Prior year + 1%
COVID19 Health & Welfare	N/A	H&W costs for COVID19 funded programs	H&W costs for COVID19 funded programs	Prior years only
Books and Supplies		Expenses based on prior year, updated for current year. One time purchases, carryover, and donations received to date are set up.	Prior year unrestricted -\$6,982 and restricted - \$30,733 carryover plus 2%	Prior year + 2%
COVID19 Books/Supplies	\$156,942	Estimated expenses \$95,751	20-21 & 21-22 Only	20-21 & 21-22 Only

Twin Hills USD - District & Apple Blossom Elementary School - 2021-22 Multi-Year Projection Assumptions @ 2nd Interim - page 2 of 2

Assumptions Continued	2020-21	2021-22	2022-23	2023-24
District/AB 2nd Interim 21-22	Prior Fiscal Year	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
		Estimated expenses updated for current year including: Unrestricted; JPA Transportation (see below), advertising, tech software & repairs; Restricted special education, federal programs, Estimated expenses \$289,129 w/Counseling	Prior year unrestricted -\$19,500 and restricted - \$106,191 carryover/one time plus 2%. Expenses may need reduced based on necessary reductions. Estimated expenses \$97,760 w/Counseling	Prior year + 2% Estimated expenses \$145,701 w/Counseling
Services, Other Operating Expenses			Same as prior year	Same as prior year
COVID19 Services/Other Operating Exp	\$83,654		Adj needed, annual expenses increase, revenue generally does not	Adj needed, annual expenses increase, revenue generally does not
Transportation (matches funding)	\$95,000	\$95,000, matches revenue	Expenses need reduced by \$600,000	No additional reductions = PY \$600,000
Restricted Expense Adjustment		See subsequent years	None	None
Necessary Expense Reductions		See subsequent years	None	None
Capital Outlay	\$0	None anticipated to date		
Other Outgo	SCOE NPS Fee	None anticipated to date		
	\$50,000 support sal inc. + \$57,326 4% bonus	\$50,000 to support salary inc.+ \$10,059 CRSP	\$50,000 to support salary inc.+ CRSP	\$50,000 to support salary inc. + CRSP
Other Outgo: BAS to D21 SunRidge				
Transfers In				
MOU amounts from Charters+ABASP	\$839,902	\$730K Charters+\$15k ABASP	\$730k Charters+ \$15k ABASP	Same as prior year
CRSP from Fund 20	\$9,470 (1 Teacher: yr 1 of 3)	\$55,318 (3 Teacher: yr 1/2 of 3)+OV & SR CRSP	\$55,318 (3 Teacher: yr 2/3 of 3)+OV & SR CRSP	\$45,783 (2 Teacher: yr 3 of 3)+OV & SR CRSP
Transfers Out				
Contribution to Cafeteria Fund	\$56,000	\$53,600 is current estimate	\$45,000 is current estimate	Same as prior year
Basic Aid Supplement Funds to THCMS	\$400,000	\$525,000 is current estimate	\$400,000 is current estimate	\$400,000 is current estimate
Basic Aid Supplement/CRSP Funds to OV	\$50,000	\$50,000 to support salary inc.+ \$100,000 for loss in ADA +\$10,387 CRSP	\$50,000 to support salary inc.+ CRSP	\$50,000 to support salary inc.+ CRSP
Basic Aid Supplement Funds to all funds for 20-21 Off Schedule 4%	\$120,943	20-21 only	N/A	N/A
Contributions: Restricted				
Special Ed Encroachment & ADA transfers	\$829,649	\$636,192	Prior year + 2%	Prior year +2%
Routine Restricted Maintenance	\$290,000	\$300,000	No change	No change
PIP Program	\$0	\$8,000	No change	No change
Net Increase (Decrease)		Negative amount decreases fund balance	Negative amount decreases fund balance	Negative amount decreases fund balance
Components of Ending Fund Balance				
Nonspendable (Revolving Fund cash)	\$5,000	Revolving funds, no change	Same as prior year	Same as prior year
Restricted	Lottery, Local, CA Clean EF \$90,104 + \$140,985 IPI/ELO	CA Clean Energy Funds \$10,104, ELO Res2600 \$65,951, Ed Effect Res6266 \$108,349	CA Clean Energy Funds \$5,104, ELO Res2600 \$65,951, Ed Effect Res6266 \$108,349	ELO Res2600 \$65,951, Ed Effect Res6266 \$108,349
Assigned- See MYP+SACS+Exhibit B		MYP & SACS show each Assignment w/amount, Narrative & Exhibit B have details	MYP & SACS show each Assignment w/amount, Narrative & Exhibit B have details	MYP & SACS show each Assignment w/amount, Narrative & Exhibit B have details
Reserve for Economic Uncertainties (REU)	17%	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
Unassigned/Unappropriated		Balance after Assignments and REU	Balance after Assignments and REU	Balance after Assignments and REU

2020-21: Please see budgeted dollar amounts on MYP.

RRM & REU calculated without STRS on Behalf of State

Abbreviations:

Adj = Adjusted, Adjustment(s)
 BA = original Budget Adopted in June
 BP = Board Policy
 Ed Effect = Educator Effectiveness
 EU = Economic Uncertainties
 inc/dec = increase/decrease
 FTE = Full Time Equivalent
 k = thousands
 LLM/IPI/ELO = Learning Loss Mitigation/In Person Instruction/Expanded Learning Opport.
 MYP = Multi-year projection
 NPS = Non Public School
 PERS = Public Employee Retirement System (Classified personnel)

Abbreviations (continued):

PY = prior year
 R&R = Repair or replace
 Rest = restricted
 REU = Reserve for Economic Uncertainties
 RRM = Routine Restricted Maintenance
 SACS = State software reports (Standardized Account Code Structure)
 STRS = State Teachers Retirement System (Certificated Teachers, Counselors and Administrators)
 Unr = unrestricted
 WC = West County
 YEC = Year end close

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TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT AND APPLE BLOSSOM - FUND 01: 2021-22 Multi-Year Projection @ 2nd Interim, Jan 2022

	Object Codes	Prior Fiscal Year Actuals: 2020-21			Current Fiscal Year Budget: 2021-22			First Subsequent Fiscal Year: 2022-23			Second Subsequent Fiscal Year: 2023-24		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				2.31%			1.70%			5.33%			3.61%
Funded COLA			LCFF funding	0.00%		LCFF funding	5.07%		LCFF funding	5.33%		LCFF funding	3.61%
ADA for LCFF Funding purposes		Donation Rev & Exp shown @ Restricted	based on 19-20	377.65	Donation Rev & Exp shown as rec'd	based on 19-20	377.59	Donation Rev & Exp NOT shown	based on 22-23	304.00	Donation Rev & Exp NOT shown	based on 23-24	304.00
Enrollment				360.00			320.00						320.00
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	3,650,868	-	3,650,868	3,701,808	-	3,701,808	3,174,809	-	3,174,809	3,275,875	-	3,275,875
Transportation Funding		95,000	-	95,000	95,000	-	95,000	95,000	-	95,000	95,000	-	95,000
Revenue transfer (Def Maint, F14)	8091	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)
<i>Basic Aid Supplement: Curr & Subq years, estimates only</i>		892,994	-	892,994	800,000	-	800,000	800,000	-	800,000	800,000	-	800,000
Federal Revenues	8100-8299	11,003	188,491	199,494	-	182,040	182,040	-	177,517	177,517	-	177,517	177,517
COVID19 Federal Funding			247,805	247,805		251,037	251,037		172,327	172,327		145,701	145,701
Other State Revenues	8300-8599	81,647	40,142	121,789	66,076	30,215	96,291	65,048	30,639	95,687	65,714	30,670	96,384
Other State: STRS/PERS on Behalf of State			243,116	243,116		236,033	236,033		247,835	247,835		260,227	260,227
COVID19 State Funding			172,530	172,530		374,231	374,231		-	-		-	-
Local Revenues	8600-8799	354,168	232,227	586,395	317,286	306,019	623,305	279,685	257,500	537,185	280,645	257,500	538,145
Total Revenue		5,035,680	1,124,311	6,159,991	4,930,170	1,379,575	6,309,745	4,364,542	885,818	5,250,360	4,467,234	871,615	5,338,849
Expenditures													
Certificated Salaries	1000-1999	1,903,138	377,224	2,280,362	1,748,209	263,530	2,011,739	1,772,565	268,800	2,041,365	1,798,588	274,175	2,072,763
COVID19 Certificated Salaries			31,107	31,107		115,813	115,813		56,010	56,010		-	-
Classified Salaries	2000-2999	803,780	251,104	1,054,884	834,977	303,934	1,138,911	851,675	310,013	1,161,688	868,710	316,213	1,184,923
COVID19 Classified Salaries			-	-		41,727	41,727		-	-		-	-
Employee Benefits -- Statutory	3301-3399		27,769	27,769		-	-		-	-		-	-
COVID19 Employee Benefits	3501-3699	115,043	5,788	120,831	139,340	37,522	176,862	141,786	38,272	180,058	144,320	39,038	183,358
Employee Benefits STRS/PERS on Behalf of State			243,116	243,116		236,033	236,033		247,835	247,835		260,227	260,227
Employee Benefits STRS	3101-3199	292,572	59,280	351,852	287,835	44,594	332,429	325,904	51,341	377,245	332,516	52,367	384,883
Employee Benefits PERS	3201-3299	143,667	51,535	195,202	173,290	64,000	237,290	202,970	80,913	283,883	214,963	85,694	300,657
Employee & Retiree Benefits -- Health & Welfare	3400-3499												
COVID19 Health & Welfare	3700-3799	342,442	77,632	420,074	311,956	78,421	390,377	315,076	79,205	394,281	318,226	79,997	398,223
Books and Supplies	4000-4999	29,020	70,332	99,352	53,143	88,931	142,074	47,084	59,362	106,446	48,029	60,548	108,577
COVID19 Books and Supplies			156,942	156,942		95,751	95,751		-	-		-	-
Services, Other Operating Expenses	5000-5999	590,615	807,327	1,397,942	633,286	761,534	1,394,820	624,162	668,450	1,292,612	634,745	681,819	1,316,564
COVID19 Services, Other Operating Expenses			83,654	83,654		289,129	289,129		97,760	97,760		145,701	145,701
Restricted Expense Adjustment (clear through unres)			-	-		-	-		28,624	(28,624)		48,842	(48,842)
Necessary Expense Reductions - see narrative			-	-		-	-		(600,000)	(600,000)		(600,000)	(600,000)
Capital Outlay	6000-6999												
Other Outgo	7100-7199												
Other Outgo: BAS & CRSP to D21 Charter	7299	107,326		107,326	60,059		60,059	60,059		60,059	60,059		60,059
Total Expenditures		4,327,603	2,244,668	6,572,271	4,242,095	2,470,452	6,712,547	3,769,905	1,947,894	5,717,799	3,868,998	1,946,937	5,815,935
Excess (Deficiency)		708,077	(1,120,357)	(412,280)	688,075	(1,090,877)	(402,802)	594,637	(1,062,076)	(467,439)	598,236	(1,075,322)	(477,086)
Transfers In from OVS	8910-8929	419,400		419,400	380,000		380,000	380,000		380,000	380,000		380,000
Transfers In from THCMS	8910-8929	410,400		410,400	350,000		350,000	350,000		350,000	350,000		350,000
Transfers In from F20 OPEB for CRSP	8910-8929	9,470		9,470	55,318		55,318	55,318		55,318	45,783		45,783
Transfers In from ABASP	8910-8929	10,102		10,102	15,000		15,000	15,000		15,000	15,000		15,000
Transfers Out to Cafeteria (enter as negative)	7610-7629	(56,000)		(56,000)	(53,600)		(53,600)	(45,000)		(45,000)	(45,000)		(45,000)
Transfers Out: BAS to Fund 03	7200+7600	(400,000)		(400,000)	(525,000)		(525,000)	(400,000)		(400,000)	(400,000)		(400,000)
Transfers Out: BAS / CRSP to OV		(50,000)		(50,000)	(160,387)		(160,387)	(60,387)		(60,387)	(60,387)		(60,387)
Transfers Out: BAS Assist with 20-21 4% Salary Increase		(120,943)		(120,943)									
Other Sources	8930-8979												
Other Uses (enter as negative)	7630-7699												
Contribution to Restricted Program	8980-8999	(1,119,649)	1,237,149	117,500	(944,192)	1,044,192	100,000	(957,076)	1,057,076	100,000	(970,218)	1,070,218	100,000
Total Transfers/Other Uses		(897,220)	1,237,149	339,929	(882,861)	1,044,192	161,331	(662,145)	1,057,076	394,931	(684,822)	1,070,218	385,396
Net Increase (Decrease)		(189,143)	116,792	(72,351)	(194,786)	(46,685)	(241,471)	(67,508)	(5,000)	(72,508)	(86,586)	(5,104)	(91,690)
Fund Balance													
Beginning Balance		3,609,729	114,297	3,724,026	3,420,586	231,089	3,651,675	3,225,800	184,404	3,410,204	3,158,292	179,404	3,337,696
Audit Adjustment(s)													
Net Ending Balance		3,420,586	231,089	3,651,675	3,225,800	184,404	3,410,204	3,158,292	179,404	3,337,696	3,071,706	174,300	3,246,006
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711	5,000		5,000	5,000		5,000	5,000		5,000	5,000		5,000
Stores (nonspendable)	9712												
Restricted (Res 2000-9999)	9740		90,104	90,104		184,404	184,404		179,404	179,404		174,300	174,300
Restricted COVID19 Rev 20-21, Exp 21-22	9740		140,985	140,985									
Committed	9750												
Assigned: West County JPAs- Spec Ed & Transport		70,000		70,000	70,000		70,000	70,000		70,000	70,000		70,000
Assigned: Amount required for THCMS to meet BP1100		268,721		268,721	385,675		385,675	292,535		292,535	240,575		240,575
Assigned: Amount required for OV to meet BP3100		252,545		252,545	360,900		360,900	265,870		265,870	196,930		196,930
Assigned: Amount required for SR to meet BP3100					408,960		408,960	301,900		301,900	291,375		291,375
Assigned: Fund Bal Support/Pensions/Tech/Facilities		1,400,000		1,400,000	1,400,000		1,400,000	1,400,000		1,400,000	1,400,000		1,400,000
Assigned: Reduces Above Assignment		(227,802)		(227,802)	(731,435)		(731,435)	(897,013)		(897,013)	(863,174)		(863,174)
Assigned: Lottery Res 1100 Unrestricted		1,182		1,182									
Assigned: COVID19 Legal: Distance Learning		100,000		100,000	100,000		100,000	100,000		100,000	100,000		100,000
Assigned: No Expense Reductions													
Reserve for Economic Uncertainties	9789	1,550,940		1,550,940	1,226,700		1,226,700	1,020,000		1,020,000	1,031,000		1,031,000
Unassigned/Unappropriated Ending Bal	9790							0		0	0		0
Net Ending Balance		3,420,586	231,089	3,651,675	3,225,800	184,404	3,410,204	3,158,292	179,404	3,337,696	3,071,706	174,300	3,246,006
Reserve percentage is based on Reserve of Economic Uncertainties+Unassigned/Unappropriated Ending Bal divided by Total Expenditures and Transfers Out.													
				17%			17%			17%			17%

Twin Hills Union Elementary (70961) - Apple Blossom 2021-22		2/17/2022			
	2020-21	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	0.00%	5.07%	5.33%	3.61%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement					
Base Grant	\$2,923,794	\$3,071,746	\$2,604,712	\$2,698,760	
Grade Span Adjustment	197,992	208,125	177,200	183,800	
Supplemental Grant	162,208	160,124	131,084	131,502	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	95,000	95,000	95,000	95,000	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$3,378,994	\$3,534,995	\$3,007,996	\$3,109,062	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	261,813	261,813	261,813	261,813	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	3,640,807	3,796,808	3,269,809	3,370,875	
LCFF Entitlement Per ADA	\$ 9,641	\$ 10,055	\$ 10,756	\$ 11,088	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 1,742,285	\$ 1,898,588	\$ 1,741,540	\$ 1,842,606	
EPA (for LCFF Calculation purposes)	\$ 451,634	\$ 285,883	\$ 135,900	\$ 135,900	
Local Revenue Sources:					
Property Taxes (Object 8021 to 8089)	\$ 4,217,876	\$ 4,200,000	\$ 4,200,000	\$ 4,200,000	
In-Lieu of Property Taxes (Object Code 8096)	(2,770,988)	(2,587,663)	(2,807,631)	(2,807,631)	
Property Taxes net of In-Lieu	\$ 1,446,888	\$ 1,612,337	\$ 1,392,369	\$ 1,392,369	
TOTAL FUNDING	3,640,807	3,796,808	3,269,809	3,370,875	
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA In Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	3,640,807	3,796,808	3,269,809	3,370,875	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
% of Adjusted Revenue Limit - P-2	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
EPA (for LCFF Calculation purposes)	\$ 451,634	\$ 285,883	\$ 135,900	\$ 135,900	
EPA, Current Year (Object Code 8012)	\$ 451,634	\$ 285,883	\$ 135,900	\$ 135,900	
(P-2 plus Current Year Accrual)	-	-	-	-	
EPA, Prior Year Adjustment (Object Code 8019)	\$ 988.00	\$(31,654.92)	\$ -	\$ -	
(P-A less Prior Year Accrual)	-	-	-	-	
Accrual (from Data Entry tab)	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 3,383,599	\$ 3,541,684	\$ 3,043,725	\$ 3,144,378	
Supplemental and Concentration Grant funding in the LCAP year	\$ 162,208	\$ 160,124	\$ 131,084	\$ 131,502	
Percentage to Increase or Improve Services	4.79%	4.52%	4.31%	4.18%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	353	320	320	320	
COE Enrollment	-	-	-	-	
Total Enrollment	353	320	320	320	
Unduplicated Pupil Count	88	73	73	73	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	88	73	73	73	
Rolling %, Supplemental Grant	25.9800%	24.4100%	23.5600%	22.8100%	
Rolling %, Concentration Grant	25.9800%	24.4100%	23.5600%	22.8100%	
SUMMARY OF LCFF ADA					
Prior Year ADA for the Hold Harmless - (net of current year charter shift)					
Grades TK-3	247.18	247.18	194.00	200.00	
Grades 4-6	129.41	129.41	103.00	104.00	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	376.59	376.59	297.00	304.00	
NSS	-	-	-	-	
Combined Subtotal	376.59	376.59	297.00	304.00	
Current Year ADA					
Grades TK-3	247.18	194.00	200.00	200.00	
Grades 4-6	129.41	103.00	104.00	104.00	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	376.59	297.00	304.00	304.00	
NSS	-	-	-	-	
Combined Subtotal	376.59	297.00	304.00	304.00	
Change in LCFF ADA (excludes NSS ADA)		(79.59)	7.00	-	
	No Change	Decline	Increase	No Change	
Funded LCFF ADA for the Hold Harmless					
Grades TK-3	247.18	247.18	200.00	200.00	
Grades 4-6	129.41	129.41	104.00	104.00	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	376.59	376.59	304.00	304.00	
	Current	Prior	Current	Current	
Funded NSS ADA					
Subtotal	-	-	-	-	
	Prior	Prior	Prior	Prior	
NPS, CDS, & COE Operated					
Grades TK-3	-	-	-	-	
Grades 4-6	1.06	1.00	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	1.06	1.00	-	-	
ACTUAL ADA (Current Year Only)					
Grades TK-3	247.18	194.00	200.00	200.00	
Grades 4-6	130.47	104.00	104.00	104.00	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Total Actual ADA	377.65	298.00	304.00	304.00	
TOTAL FUNDED ADA					
Grades TK-3	247.18	247.18	200.00	200.00	
Grades 4-6	130.47	130.41	104.00	104.00	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Total	377.65	377.59	304.00	304.00	
Funded Difference (Funded ADA less Actual ADA)	-	79.59	-	-	

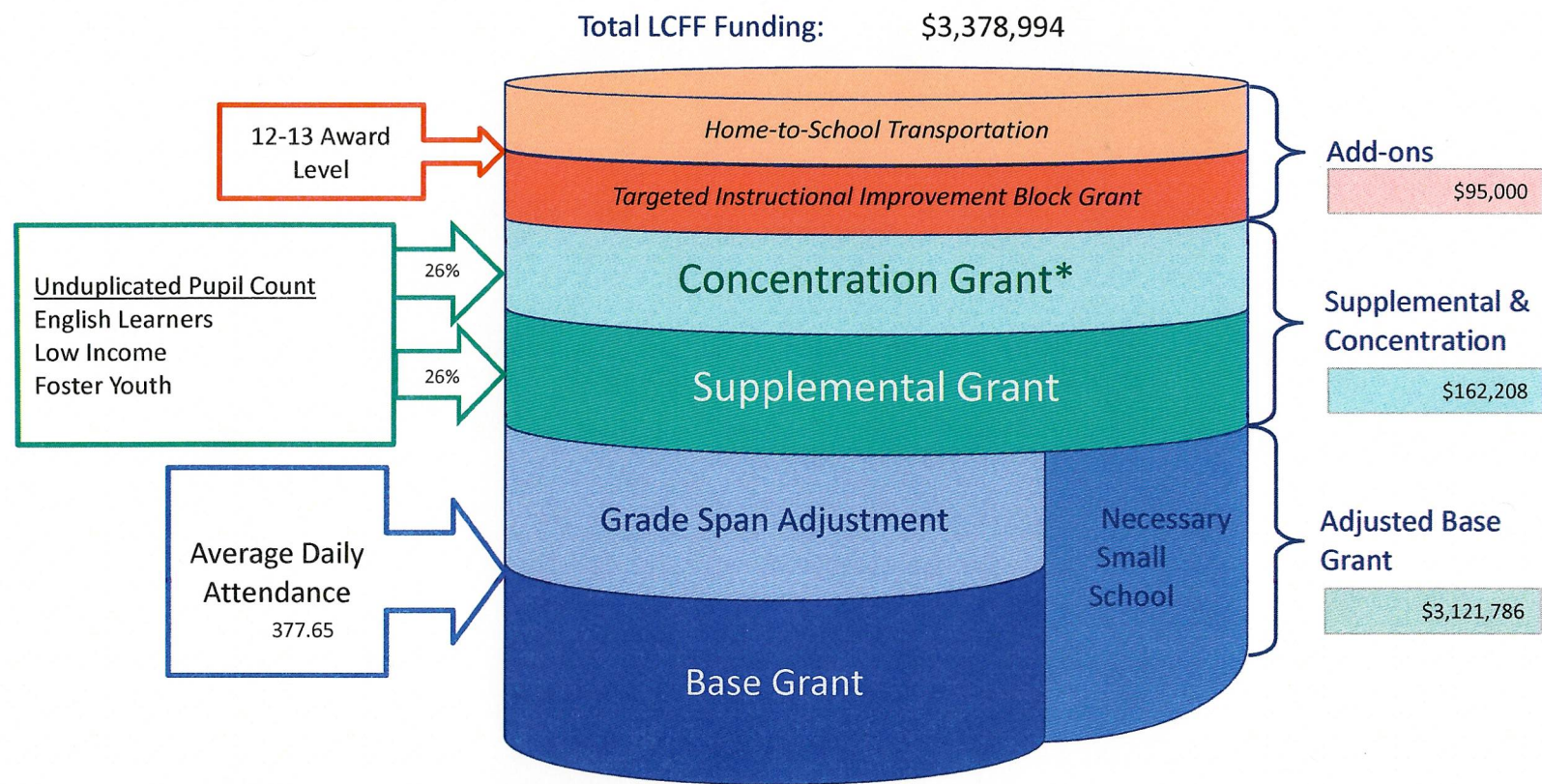
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Twin Hills Union Elementary (70961) - Apple Blossom 2021-22 2nd Interim										2/17/2022		v.22.2b		v.22.2b									
LOCAL CONTROL FUNDING FORMULA										2022-23		2023-24											
LCFF ENTITLEMENT CALCULATION																							
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage					COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage									
	5.33%		0.00%		23.56%	23.56%				3.61%		0.00%		22.81%	22.81%								
	ADA	Base	Grade Span	Supplemental	Concentration	Total				ADA	Base	Grade Span	Supplemental	Concentration	Total								
Grades TK-3	200.00	\$ 8,524	\$ 886	\$ 443	\$ -	\$ 1,970,680				200.00	\$ 8,832	\$ 919	\$ 445	\$ -	\$ 2,039,168								
Grades 4-6	104.00	8,653		408	-	942,316				104.00	8,965		409	-	974,894								
Grades 7-8	-	8,909		420	-	-				-	9,231		421	-	-								
Grades 9-12	-	10,324	268	499	-	-				-	10,697	278	501	-	-								
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-				-	-	-	-	-	-								
Total Base, Supplemental, and Concentration Grant		\$ 2,604,712	\$ 177,200	\$ 131,084	\$ -	\$ 2,912,996					\$ 2,698,760	\$ 183,800	\$ 131,502	\$ -	\$ 3,014,062								
NSS Allowance		-	-	-	-	-					-	-	-	-	-								
TOTAL BASE	304.00	\$ 2,604,712	\$ 177,200	\$ 131,084	\$ -	\$ 2,912,996				304.00	\$ 2,698,760	\$ 183,800	\$ 131,502	\$ -	\$ 3,014,062								
ADD ONS:																							
Targeted Instructional Improvement Block Grant						\$ -									\$ -								
Home-to-School Transportation						95,000									95,000								
Small School District Bus Replacement Program						-									-								
ECONOMIC RECOVERY TARGET PAYMENT						261,813									261,813								
LCFF ENTITLEMENT						\$ 3,269,809									\$ 3,370,875								
STATE AID CALCULATION																							
Miscellaneous Adjustments						-									-								
Adjusted LCFF Entitlement						3,269,809									3,370,875								
Local Revenue (including RDA)						(1,392,369)									(1,392,369)								
Gross State Aid						\$ 1,877,440									\$ 1,978,506								
MINIMUM STATE AID CALCULATION																							
			12-13 Rate	2022-23 ADA		N/A						12-13 Rate	2023-24 ADA		N/A								
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,027.20	304.00		\$ 1,528,269						\$ 5,027.20	304.00		\$ 1,528,269								
2012-13 NSS Allowance (deficit)						-									-								
Minimum State Aid Adjustments						-									-								
Less Current Year Property Taxes/In-Lieu						(1,392,369)									(1,392,369)								
Subtotal State Aid for Historical RL/Charter General BG						135,900									135,900								
Categorical funding from 2012-13 net of fair share reduction						855,303									855,303								
Charter School Categorical Block Grant adjusted for ADA						-									-								
Minimum State Aid Guarantee Before Proration Factor						991,203									991,203								
Proration Factor						0.00%									0.00%								
Minimum State Aid Guarantee						\$ 991,203									\$ 991,203								
CHARTER SCHOOL MINIMUM STATE AID OFFSET																							
LCFF Entitlement						-									-								
Minimum State Aid plus Property Taxes Including RDA						-									-								
Offset						-									-								
Minimum State Aid Prior to Offset						-									-								
Total Minimum State Aid with Offset						-									-								
TOTAL STATE AID						\$ 1,877,440									\$ 1,978,506								
ADDITIONAL STATE AID (Additional SA)																							
						\$ -									\$ -								
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)																							
Change Over Prior Year			-13.88%	(526,999)		\$ 3,269,809						3.09%	101,066		\$ 3,370,875								
LCFF Entitlement Per ADA						10,756									11,088								
Per-ADA Change Over Prior Year			6.97%	701								3.09%	332										
Basic Aid Status (school districts only)						Non-Basic Aid									Non-Basic Aid								
LCFF SOURCES INCLUDING EXCESS TAXES																							
				Increase		2022-23							Increase		2023-24								
State Aid			-8.27%	(157,047)		\$ 1,741,540						5.80%	101,066		\$ 1,842,606								
Education Protection Account						135,900									135,900								
Property Taxes Net of In-Lieu Transfers			-13.64%	(219,968)		1,392,369						0.00%	-		1,392,369								
Charter In-Lieu Taxes			0.00%	-		-						0.00%	-		-								
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-9.93%	(377,015)		\$ 3,269,809						3.09%	101,066		\$ 3,370,875								

Twin Hills Union Elementary (70961) - Apple Blossom 2021-22 2nd Interim												
2/17/2022 v.22.2b												
LOCAL CONTROL FUNDING FORMULA						2020-21		2021-22				
LCFF ENTITLEMENT CALCULATION												
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
	0.00%		0.00%		25.98% 25.98%		5.07%		0.00%		24.41% 24.41%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	247.18	\$ 7,702	\$ 801	\$ 442	\$ -	\$ 2,210,980	247.18	\$ 8,093	\$ 842	\$ 436	\$ -	\$ 2,316,375
Grades 4-6	130.47	7,818		406	-	1,073,014	130.41	8,215		401	-	1,123,620
Grades 7-8	-	8,050		418	-	-	-	8,458		413	-	-
Grades 9-12	-	9,329	243	497	-	-	-	9,802	255	491	-	-
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 2,923,794	\$ 197,992	\$ 162,208	\$ -	\$ 3,283,994		\$ 3,071,746	\$ 208,125	\$ 160,124	\$ -	\$ 3,439,995
NSS Allowance		-				-		-				-
TOTAL BASE	377.65	\$ 2,923,794	\$ 197,992	\$ 162,208	\$ -	\$ 3,283,994	377.59	\$ 3,071,746	\$ 208,125	\$ 160,124	\$ -	\$ 3,439,995
ADD ONS:												
Targeted Instructional Improvement Block Grant						\$ -						\$ -
Home-to-School Transportation						95,000						95,000
Small School District Bus Replacement Program						-						-
ECONOMIC RECOVERY TARGET PAYMENT						261,813						261,813
LCFF ENTITLEMENT						\$ 3,640,807						\$ 3,796,808
STATE AID CALCULATION												
Miscellaneous Adjustments						-						-
Adjusted LCFF Entitlement						3,640,807						3,796,808
Local Revenue (including RDA)						(1,446,888)						(1,612,337)
Gross State Aid						\$ 2,193,919						\$ 2,184,471
MINIMUM STATE AID CALCULATION												
			12-13 Rate	2020-21 ADA		N/A			12-13 Rate	2021-22 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,027.20	377.65		\$ 1,898,522			\$ 5,027.20	377.59		\$ 1,898,220
2012-13 NSS Allowance (deficit)			\$ -			-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/in-Lieu						(1,446,888)						(1,612,337)
Subtotal State Aid for Historical RL/Charter General BG						451,634						285,883
Categorical funding from 2012-13 net of fair share reduction						855,303						855,303
Charter School Categorical Block Grant adjusted for ADA						-						-
Minimum State Aid Guarantee Before Proration Factor						1,306,937						1,141,186
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						\$ 1,306,937						\$ 1,141,186
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						-						-
Minimum State Aid plus Property Taxes Including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
TOTAL STATE AID						\$ 2,193,919						\$ 2,184,471
ADDITIONAL STATE AID (Additional SA)						\$ -		\$ -				
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 3,640,807		\$ 3,796,808				
Change Over Prior Year			-1.64%	(60,659)				4.28%	156,001			
LCFF Entitlement Per ADA						9,641						10,055
Per-ADA Change Over Prior Year			-0.20%	(19)				4.29%	414			
Basic Aid Status (school districts only)						Non-Basic Aid						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES												
			Increase			2020-21			Increase			2021-22
State Aid			-12.03%	(238,346)		\$ 1,742,285		8.97%	156,303			\$ 1,898,588
Education Protection Account						451,634						285,883
Property Taxes Net of In-Lieu Transfers			2.62%	36,915		1,446,888		11.43%	165,449			1,612,337
Charter In-Lieu Taxes			0.00%	-		-		0.00%	-			-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-5.44%	(201,431)		\$ 3,640,807		8.84%	321,752			\$ 3,796,808

Components of LCFF Entitlement

	2020-21	
Base Grant	\$ 2,923,794	377.65 ADA
Grade Span Adjustment	\$ 197,992	\$ 3,121,786 Adjusted Base Grant
Supplemental Grant	\$ 162,208 26%	
Concentration Grant	\$ - 26%	\$ 162,208 Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ -	
Add-ons: Home-to-School Transportation	\$ 95,000	
Add-ons: Small School District Bus Replacement Program	\$ -	\$ 95,000 Add-ons
Total	\$ 3,378,994	\$ 3,378,994

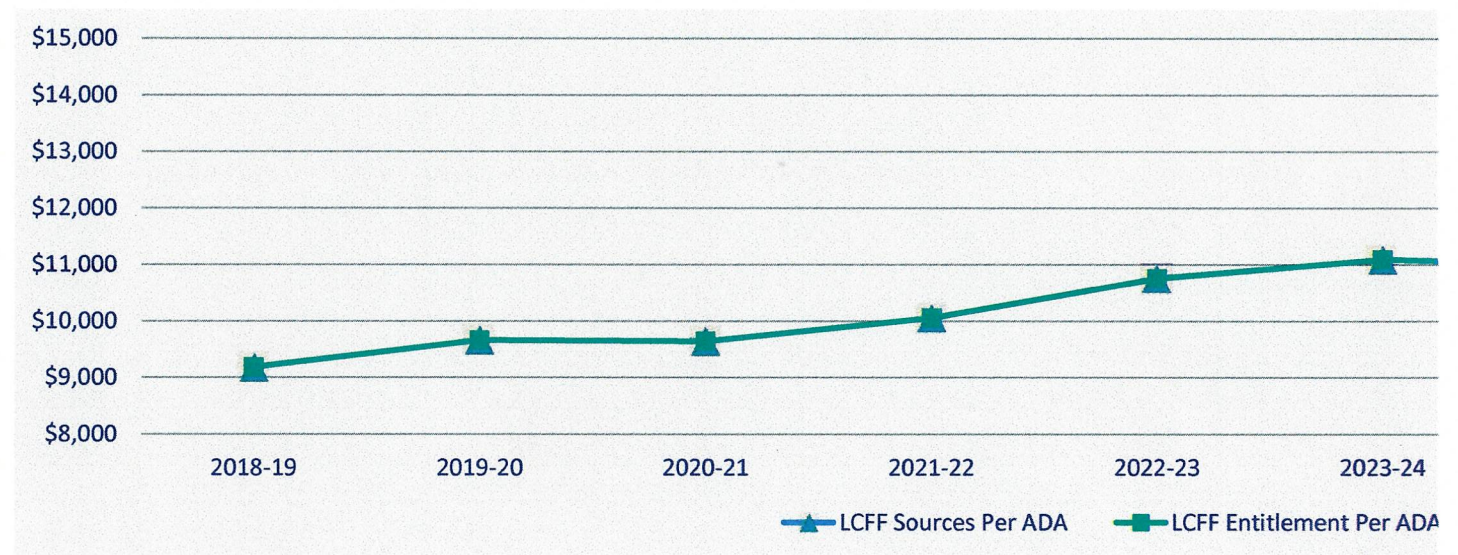


*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Twin Hills Union Elementary (70961) - Apple Blossom 2021-22 2nd Interim

Charts and Graphs

	LCFF Entitlement per ADA					
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Funded ADA	388.53	383.17	377.65	377.59	304.00	304.00
LCFF Sources per ADA	\$ 9,182.49	\$ 9,660.11	\$ 9,640.69	\$ 10,055.37	\$ 10,755.95	\$ 11,088.40
Net Change per ADA		\$ 477.62	\$ (19.42)	\$ 414.68	\$ 700.58	\$ 332.45
Net Percent Change		5.20%	-0.20%	4.30%	6.97%	3.09%
Estimated LCFF Entitlement per ADA	\$ 9,182.49	\$ 9,660.11	\$ 9,640.69	\$ 10,055.37	\$ 10,755.95	\$ 11,088.40
Net Change per ADA		\$ 477.62	\$ (19.42)	\$ 414.68	\$ 700.58	\$ 332.45
Net Percent Change		5.20%	-0.20%	4.30%	6.97%	3.09%



**TWIN HILLS UNION SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL
2021-22 CASH FLOW ESTIMATES @ 2ND INTERIM**

TWIN HILLS CMS		2021-22 ACTUALS						2021-22 PROJECTIONS							DEFERRED	
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
DESCRIPT	ACCT #S														JU-AU 22	
A: BEGIN CASH	9110	354,830.92	437,272.61	640,311.94	598,046.32	333,042.03	230,045.40	413,125.56	586,529.83	424,979.83	393,986.83	412,948.83	342,050.83			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF State Aid	8015	40,874.00	40,874.00	73,572.00	73,572.00	73,572.00	73,572.00	73,572.00	45,109.00	45,109.00	45,109.00	45,109.00	45,105.00	675,149.00	0.00	675,149.00
Education Protection Account	8012			90,008.00			90,007.00			8,869.00			8,869.00	197,753.00		197,753.00
In Lieu Property Tax	8096		52,500.00	105,000.00	70,000.00	70,000.00	70,000.00	70,000.00	106,958.00	53,484.00	53,484.00	53,484.00	53,484.00	774,910.00	53,484.00	828,394.00
Federal COVID	8100-8299							3,407.00		12,274.00			12,274.00	27,955.00		27,955.00
Other State - see below	8300-8599															
Mandated Block Grant	8550						4,018.00							4,018.00		4,018.00
Lottery, Unrest+Rest	8560							17,189.53			9,257.00			26,446.53	19,837.47	46,284.00
State COVID	8590					27,500.00	42,787.00	45,340.00	4,500.00	4,500.00	15,835.00	36,684.00	4,500.00	181,646.00		181,646.00
STRS on Behalf of State	8590													0.00	128,795.00	128,795.00
Other Local - see below	8600-8699															
Interest	8660				439.16			414.35			600.00			1,453.51	1,546.49	3,000.00
Donations & Rent	8650 & 8699				175.00	175.00	1,033.11			1,000.00	420.00	400.00	1,005.89	4,209.00		4,209.00
Interfund TF in	8910-8929						94,496.59	150,000.00			100,000.00		225,000.00	569,496.59	2.41	569,499.00
Other Finance sources	8930-8979													0.00		0.00
Special Ed Rev TF	8980												-100,000.00	-100,000.00		-100,000.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		40,874.00	93,374.00	268,580.00	144,186.16	171,247.00	375,913.70	359,922.88	119,609.00	178,710.00	224,705.00	135,677.00	250,237.89	2,363,036.63	203,665.37	2,566,702.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	10,230.38	10,433.33	156,768.73	113,358.76	111,747.36	117,628.71	114,415.81	116,330.00	116,330.00	116,330.00	116,330.00	124,330.92	1,224,234.00		1,224,234.00
Classified Salaries	2000-2999	6,678.20	18,479.54	20,707.88	20,353.80	20,472.73	21,440.26	20,407.13	22,797.00	22,797.00	22,797.00	22,797.00	22,798.46	242,526.00		242,526.00
Employee Benefits	3000-3999	6,317.39	11,765.37	68,449.05	44,940.82	44,590.14	45,931.40	47,110.98	45,978.00	45,978.00	45,978.00	45,978.00	49,979.85	502,997.00	128,795.00	631,792.00
Books & Supplies	4000-4999	0.00	6,669.70	50,408.45	4,491.07	18,544.41	2,066.33	6,706.87	11,670.00	13,129.00	10,211.00	13,129.00	8,848.62	145,874.45		145,874.45
Services & Other Operational	5000-5999	5,717.04	3,436.91	14,511.51	3,752.99	3,888.99	5,766.84	6,110.55	9,384.00	11,469.00	10,427.00	8,341.00	6,461.17	89,267.00	15,000.00	104,267.00
Capital Outlay	6000-6599													0.00		0.00
Other Outgo	7000-7499													0.00		0.00
Interfund TF out	7600-7629					75,000.00			75,000.00				75,000.00	225,000.00	125,000.00	350,000.00
Other Finance sources	7630-7699													0.00		0.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSM		28,943.01	50,784.85	310,845.62	186,897.44	274,243.63	192,833.54	194,751.34	281,159.00	209,703.00	205,743.00	206,575.00	287,419.02	2,429,898.45	268,795.00	2,698,693.45
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year LCFF		99,347.00	159,971.00											259,318.00		
Prior year In Lieu property tax		75,119.00												75,119.00		
Prior year other state+ interest+BAS			377.18		80,606.99			8,232.73						89,216.90		
Accounts Payable	9500															
Prior year Clear Due To/From MOU/Spec Ed					-302,900.00									-302,900.00		
Cur year Use Tax/Misc + Prior year APY		-103,955.30	102.00											-103,853.30		
TOTAL PRIOR YR		70,510.70	160,450.18	0.00	-222,293.01	0.00	0.00	8,232.73	0.00	0.00	0.00	0.00	0.00	16,900.60		
E: NET INC/DEC	(B-C+D)	82,441.69	203,039.33	-42,265.62	-265,004.29	-102,996.63	183,080.16	173,404.27	-161,550.00	-30,993.00	18,962.00	-70,898.00	-37,181.13	-49,961.22		
F: ENDING CASH BAL	(A+E)	437,272.61	640,311.94	598,046.32	333,042.03	230,045.40	413,125.56	586,529.83	424,979.83	393,986.83	412,948.83	342,050.83	304,869.70		-65,129.63	

Notes: Amount expected in or after July of 2022 for all types of revenue is estimated at almost \$75,000. This includes In Lieu property tax and lottery. Deferrals are not expected.

STRS on Behalf of the State for their retirement liability is budgeted only as we will not receive dollars nor will we spend them, we are required, however, to report (\$128,795).

Expense shown to be made after June 30, 2022 is for the balance due for the special education excess costs and the MOU payable to the district of \$125,000 plus a small amount for services.

**Twin Hills Union School District - Twin Hills Charter Middle School
2021-22 Multi-Year Projection Assumptions @ 2nd Interim January 2022**

General Note: Please refer to the attached spreadsheet presentation showing Multi-year Projections for Twin Hills Charter Middle School, Fund #03

	2020-21	2021-22	2022-23	2023-24
	Prior Fiscal Year	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
Revenue				
LCFF Revenue Sources				
Funded/Planning COLA	0.00%	5.07%	5.33%	3.61%
Unduplicated Count # / Rolling % for Sup Grant	49 / 23.44%	47 / 22.91%	47 / 22.34%	47 / 22.71%
Funded ADA	233.49 PY Hold Harmless	194.00	196.00	196.00
Enrollment	226.00	207.00	207.00	207.00
In Lieu Property Tax per ADA	\$3,831	\$4,270	\$4,580	\$4,580
Federal: COVID19	\$83,527	\$27,955	\$35,472	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$169.72 Rest \$73.63	Unr \$163 Rest \$65 ADA*1.04446	Unr \$163 Rest \$65 ADA*1.04446	Unr \$163 Rest \$65 ADA*1.04446
Mandated Block Grant	Unr \$16.86	Unr \$17.21 *prior year ADA	Unr \$18-13 *prior year ADA	Unr \$18.78 *prior year ADA
COVID19 State LLM/IPI/ELO	\$92,326	\$181,646	20-21 & 21-22 only	20-21 & 21-22 only
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
Local				
Interest + Miscellaneous	\$11,293	Unr Interest \$3k + gym rent.	Unr Interest \$3k	Same as PY
Donations		Rest \$1,209 to date, only budgeted when received	Zero, only budgeted when received	Zero
Expenditures				
Certified Salaries				
Staffing (FTEs)	12.6FTE Teachers, .70 FTE counselor, 1.0 FTE Site Admin	11.5 FTE Teachers + .40 FTE Counselor plus 1.00 FTE Site Administrators	Prior year -1.0 FTE retirement +.40 Intervention paid for with COVID funding py. Possible reduction of 1.0 FTE due to Necessary Reduction-see below	Same as prior year with adjustment for CRSP. See Necessary Reduction below
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
COVID19 Certified Salaries	Admin extra work	.40 FTE Counselor + .40 FTE Intervention	COVID Federal used for .40 FTE Counselor	Prior years only
Classified Salaries				
Staffing (FTEs)	5.7 FTE (maint 1.0 FTE pd by F01)	5.95 FTE	Prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
COVID19 Classified Salaries		0.34 FTE, PE IA	21-22 Only	21-22 Only
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on current payroll.	PY + estimated 2%	Prior year + 2%
COVID19 Employee Benefits	Admin extra work	Employer costs for COVID19 funded programs	COVID Federal used for Counselor costs	Prior years only
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=16.15%; PERS=20.70%	STRS = 16.92%; PERS = 22.91%	STRS = 19.1%; PERS = 26.1%	STRS = 19.1%; PERS = 27.1%
Health & Welfare Benefits	\$11,150 for full FTE	District annual maximum is for a full FTE is apx. \$11,669. Actual cost known to date.	Prior year + 1%	Prior year + 1%
COVID19 Health & Welfare		H&W costs for COVID19 funded programs	COVID Federal used for Counselor costs	Prior years only
		Expenses based on prior year, updated for current year. One time purchases, carryover, and donations received to date are set up.	Unrestricted prior year -\$28,400 Lottery, carryover and one time purchases + 2%; Restricted Lottery only, equals lottery revenue.	Unrestricted prior year + 2%; Restricted Lottery only
		Estimated expenses \$47,091	2020-21 & 21-22 only	2020-21 & 21-22 only
		Expenses based on prior year, updated for current year. One time purchases and carryover are now set up.	Unrestricted prior year -\$2,500 carryover + 2%; Restricted solar maintenance \$5k same as PY.	Unrestricted prior year + 2%; Restricted solar maintenance \$5k same as PY.
		Estimated expenses \$27,827		
Books and Supplies				
COVID19 Books/Supplies	\$61,673	None anticipated to date	Federal COVID used for software	Prior years only
		See 2021-22	None	None
Services, Other Operating Expenses			Expenses need reduced by \$150,000	No additional reductions = PY
COVID19 Services/Other Operating Exp	\$31,687	\$525,000 is current estimate	\$400,000	\$400,000
Capital Outlay		\$44,499, 3 Teachers+1 Admin: yr 1/2 of 3	\$55,295, 4 Teachers+1 Admin: yr 1/2/3 of 3	\$21,956 2 Teachers: 1=yr 3 of 3+1=yr 2 of 3
Necessary Expense Reductions				
Transfers In				
Basic Aid Supplement Funds from F01	\$400,000			
CRSP from Fund 20	\$40,962 teachers+1 admin			
Transfers Out				
MOU amount for District Costs	\$234,700	\$200,000 current estimate	Same as prior year	No change
MOU amount for Special Ed Excess Costs	\$175,700	\$150,000 current estimate	Same as prior year	No change
Contribution	\$117,500	\$100,000 is current estimate	No change	No change
Net Increase (Decrease)	Positive - increases fund balance	Negative amount decreases fund balance	Positive amount increases fund balance	Positive amount increases fund balance
Components of Ending Fund Balance				
Restricted	\$55,591 CA Clean Energy, Lottery, Local + \$75,644 COVID IPI/ELO	CA Clean Energy Funds \$50,591, ELO Res2600 \$50k, Ed Effect Res6266 \$56,675	CA Clean Energy Funds \$45,591, ELO Res2600 \$50k, Ed Effect Res6266 \$56,675	CA Clean Energy Funds \$40,591, ELO Res2600 \$50k, Ed Effect Res6266 \$56,675
Assigned- Amount to meet 17%-See Fund 01		(Negative=Assignment reduction* needed)	(Negative=Assignment reduction* needed)	(Negative=Assignment reduction* needed)
Reserve for Economic Uncertainties (REU)		Positive = balance after specific assignments	Positive = balance after specific assignments	Positive = balance after specific assignments
Unassigned/Unappropriated		BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
		Balance after Assignments and REU	Balance after Assignments and REU	Balance after Assignments and REU

2020-21: Please see budgeted dollar amounts shown on MYP.

*Assignment reduction= reduces reserve below 17%, see Fund 01 for Assigned amount.

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TWIN HILLS UNION SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL - FUND 03: 2021-22 Multi-Year Projection @ 2nd Interim, Jan 2022

	Object Codes	Prior Fiscal Year Actuals: 2020-21			Current Fiscal Year Budget: 2021-22			First Subsequent Fiscal Year: 2022-23			Second Subsequent Fiscal Year: 2023-24		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				2.31%			1.70%			5.33%			3.61%
Funded COLA			LCFF funding based on 19-20	0.00%			5.07%			5.33%			3.61%
ADA for LCFF Funding purposes				233.49			194.00			196.00			196.00
Enrollment				226.00			207.00			207.00			207.00
Revenue													
LCFF Sources: LCFF, EPA, In Lieu Property Tax	8010-8099	1,953,446		1,953,446	1,701,296		1,701,296	1,808,403		1,808,403	1,875,046		1,875,046
Federal Revenues	8100-8299			-			-			-			-
COVID19 Federal Funding			83,527	83,527		27,955	27,955		35,472	35,472		-	-
Other State Revenues	8300-8599	44,268	17,248	61,516	37,107	13,195	50,302	36,932	13,325	50,257	37,096	13,325	50,421
Other State: STRS/PERS on Behalf of State			111,806	111,806		128,795	128,795		135,235	135,235		141,996	141,996
COVID19 State L.I./PI/ELO Funding			92,326	92,326		181,646	181,646		-	-		-	-
Local Revenues	8600-8799	2,717	8,576	11,293	6,000	1,209	7,209	3,000	-	3,000	3,000	-	3,000
Total Revenue		2,000,431	313,483	2,313,914	1,744,403	352,800	2,097,203	1,848,335	184,032	2,032,367	1,915,142	155,321	2,070,463
Expenditures													
Certificated Salaries	1000-1999	1,169,893	7,300	1,177,193	1,156,701		1,156,701	1,129,523	-	1,129,523	1,128,410	-	1,128,410
COVID19 Certificated Salaries			5,774	5,774		67,533	67,533		24,260	24,260		-	-
Classified Salaries	2000-2999	202,515	1,251	203,766	232,284		232,284	247,377	-	247,377	252,324	-	252,324
COVID19 Classified Salaries			-	-		10,242	10,242		-	-		-	-
Employee Benefits -- Statutory	3301-3399;	48,501	287	48,788	61,281		61,281	62,507		62,507	63,757		63,757
COVID19 Employee Benefits	3501-3699		1,075	1,075		16,920	16,920		4,968	4,968		-	-
Employee Benefits STRS/PERS on Behalf of State			111,806	111,806		128,795	128,795		135,235	135,235		141,996	141,996
Employee Benefits STRS	3101-3199	162,085	1,179	163,264	177,658	-	177,658	193,290		193,290	198,473		198,473
Employee Benefits PERS	3201-3299	47,881	223	48,104	62,194		62,194	75,526		75,526	79,988		79,988
Employee & Retiree Benefits -- Health & Welfare	3400-3499;												
	3700-3799	173,244	785	174,029	175,987		175,987	166,152		166,152	167,814		167,814
COVID19 Health & Welfare						8,957	8,957		4,715	4,715		-	-
Books and Supplies	4000-4999	6,934	16,941	23,875	52,610	46,173	98,783	24,695	13,325	38,020	25,190	13,325	38,515
COVID19 Books and Supplies			61,673	61,673		47,091	47,091		-	-		-	-
Services, Other Operating Expenses	5000-5999	50,210	765	50,975	71,440	5,000	76,440	70,320	5,000	75,320	71,725	5,000	76,725
COVID19 Services, Other Operating Expenses			31,687	31,687		27,827	27,827		1,529	1,529		-	-
Necessary Expense Reductions - see narrative			-	-		-	-	(150,000)		(150,000)	(150,000)		(150,000)
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7199	-	-	-	-	-	-	-	-	-	-	-	-
	7300-7399	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures		1,861,263	240,746	2,102,009	1,990,155	358,538	2,348,693	1,819,390	189,032	2,008,422	1,837,680	160,321	1,998,002
Excess (Deficiency)		139,168	72,737	211,905	(245,752)	(5,738)	(251,490)	28,945	(5,000)	23,945	77,462	(5,000)	72,462
Transfers In from General Fund 01	8910-8929	440,962		440,962	569,499		569,499	455,295		455,295	421,596		421,596
Transfers In from Fund 01 BAS, Sal Inc starting 20-21		50,000		50,000			-			-			-
Transfers Out to General Fund 01	7610-7629	(410,400)		(410,400)	(350,000)		(350,000)	(350,000)		(350,000)	(350,000)		(350,000)
Transfers Out: PG&E Solar Init Funds	7610-7629			-			-			-			-
Other Sources	8930-8979			-			-			-			-
Other Uses (enter as negative)	7630-7699			-			-			-			-
Contribution to Restr Pgm (Spec Ed)	8980-8999	(117,500)		(117,500)	(100,000)		(100,000)	(100,000)		(100,000)	(100,000)		(100,000)
Total Transfers/Other Uses		(36,938)	0	(36,938)	119,499	-	119,499	5,295	-	5,295	(28,404)	-	(28,404)
Net Increase (Decrease)		102,230	72,737	174,967	(126,253)	(5,738)	(131,991)	34,240	(5,000)	29,240	49,058	(5,000)	44,058
Fund Balance													
Beginning Balance		75,249	90,267	165,516	177,479	163,004	340,483	51,226	152,266	208,492	85,466	152,266	237,732
Audit Adjustment(s)				-			-			-			-
Net Ending Balance		177,479	163,004	340,483	51,226	152,266	208,492	85,466	152,266	237,732	134,524	147,266	281,790
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711			-			-			-			-
Stores (nonspendable)	9712			-			-			-			-
Restricted (Res 2000-9999)	9740		87,360	87,360		157,266	157,266		152,266	152,266		147,266	147,266
Restricted COVID19 Rev 20-21, Exp 21-22	9740		75,644	75,644			-			-			-
Committed	9750			-			-			-			-
Assigned: See Fund 01 for Assignment to meet 17%		(273,505)		(273,505)	(385,674)		(385,674)	(292,534)		(292,534)	(240,576)		(240,576)
Assigned - Lottery Res 1100 Unrestricted		4,784		4,784			-			-			-
Reserve for Economic Uncertainties	9789	446,200		446,200	436,900		436,900	378,000		378,000	375,100		375,100
Unassigned/Unappropriated Ending Balance		0		0	0		0	0		0	0		0
Net Ending Balance		177,479	163,004	340,483	51,226	152,266	208,492	85,466	152,266	237,732	134,524	147,266	281,790
Reserve percentage is based on Reserve of Economic													
Uncertainties + Assigned Fund01 to meet 17% divided by Total													
Expenditures and Transfers Out.													
				7%			2%			4%			6%

Twin Hills Charter Middle (6052302) - 2021-22 2nd Interim		7/18/2022			
	2020-21	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	0.00%	5.07%	5.33%	5.61%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement					
Base Grant	\$1,865,969	\$1,626,758	\$1,731,060	\$1,793,582	
Grade Span Adjustment	-	-	-	-	
Supplemental Grant	87,477	74,538	77,343	81,464	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$1,953,446	\$1,701,296	\$1,808,403	\$1,875,046	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	1,953,446	1,701,296	1,808,403	1,875,046	
LCFF Entitlement Per ADA	\$ 8,366	\$ 8,770	\$ 9,227	\$ 9,567	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 718,419	\$ 675,149	\$ 771,677	\$ 838,320	
EPA (for LCFF Calculation purposes)	\$ 360,030	\$ 197,753	\$ 139,017	\$ 139,017	
Local Revenue Sources:					
Property Taxes (Object Code 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	\$ 874,997	\$ 828,394	\$ 897,709	\$ 897,709	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	1,953,446	1,701,296	1,808,403	1,875,046	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	1,953,446	1,701,296	1,808,403	1,875,046	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
% of Adjusted Revenue Limit - P-2	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
EPA (for LCFF Calculation purposes)	\$ 360,030	\$ 197,753	\$ 139,017	\$ 139,017	
EPA, Current Year (Object Code 8012)	\$ 360,030	\$ 197,753	\$ 139,017	\$ 139,017	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ 630.00	\$ (0.32)	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 1,865,969	\$ 1,626,758	\$ 1,731,060	\$ 1,793,582	
Supplemental and Concentration Grant funding in the LCAP year	\$ 87,477	\$ 74,538	\$ 77,343	\$ 81,464	
Percentage to Increase or Improve Services	4.69%	4.58%	4.47%	4.54%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	226	207	207	207	
COE Enrollment	-	-	-	-	
Total Enrollment	226	207	207	207	
Unduplicated Pupil Count	49	47	47	47	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	49	47	47	47	
Rolling %, Supplemental Grant	23.4400%	22.9100%	22.3400%	22.7100%	
Rolling %, Concentration Grant	23.4400%	22.9100%	22.3400%	22.7100%	
SUMMARY OF LCFF ADA					
Prior Year ADA for the Hold Harmless - (net of current year charter shift)					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	-	-	-	-	
NSS	-	-	-	-	
Combined Subtotal	-	-	-	-	
Current Year ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	58.73	58.00	59.00	59.00	
Grades 7-8	174.76	136.00	137.00	137.00	
Grades 9-12	-	-	-	-	
LCFF Subtotal	233.49	194.00	196.00	196.00	
NSS	-	-	-	-	
Combined Subtotal	233.49	194.00	196.00	196.00	
Change in LCFF ADA (excludes NSS ADA)	233.49	194.00	196.00	196.00	
	Increase	Increase	Increase	Increase	
Funded LCFF ADA for the Hold Harmless					
Grades TK-3	-	-	-	-	
Grades 4-6	58.73	58.00	59.00	59.00	
Grades 7-8	174.76	136.00	137.00	137.00	
Grades 9-12	-	-	-	-	
Subtotal	233.49	194.00	196.00	196.00	
	Current	Current	Current	Current	
Funded NSS ADA					
Subtotal	-	-	-	-	
	Prior	Prior	Prior	Prior	
NPS, CDS, & COE Operated					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
ACTUAL ADA (Current Year Only)					
Grades TK-3	-	-	-	-	
Grades 4-6	58.73	58.00	59.00	59.00	
Grades 7-8	174.76	136.00	137.00	137.00	
Grades 9-12	-	-	-	-	
Total Actual ADA	233.49	194.00	196.00	196.00	
TOTAL FUNDED ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	58.73	58.00	59.00	59.00	
Grades 7-8	174.76	136.00	137.00	137.00	
Grades 9-12	-	-	-	-	
Total	233.49	194.00	196.00	196.00	
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	

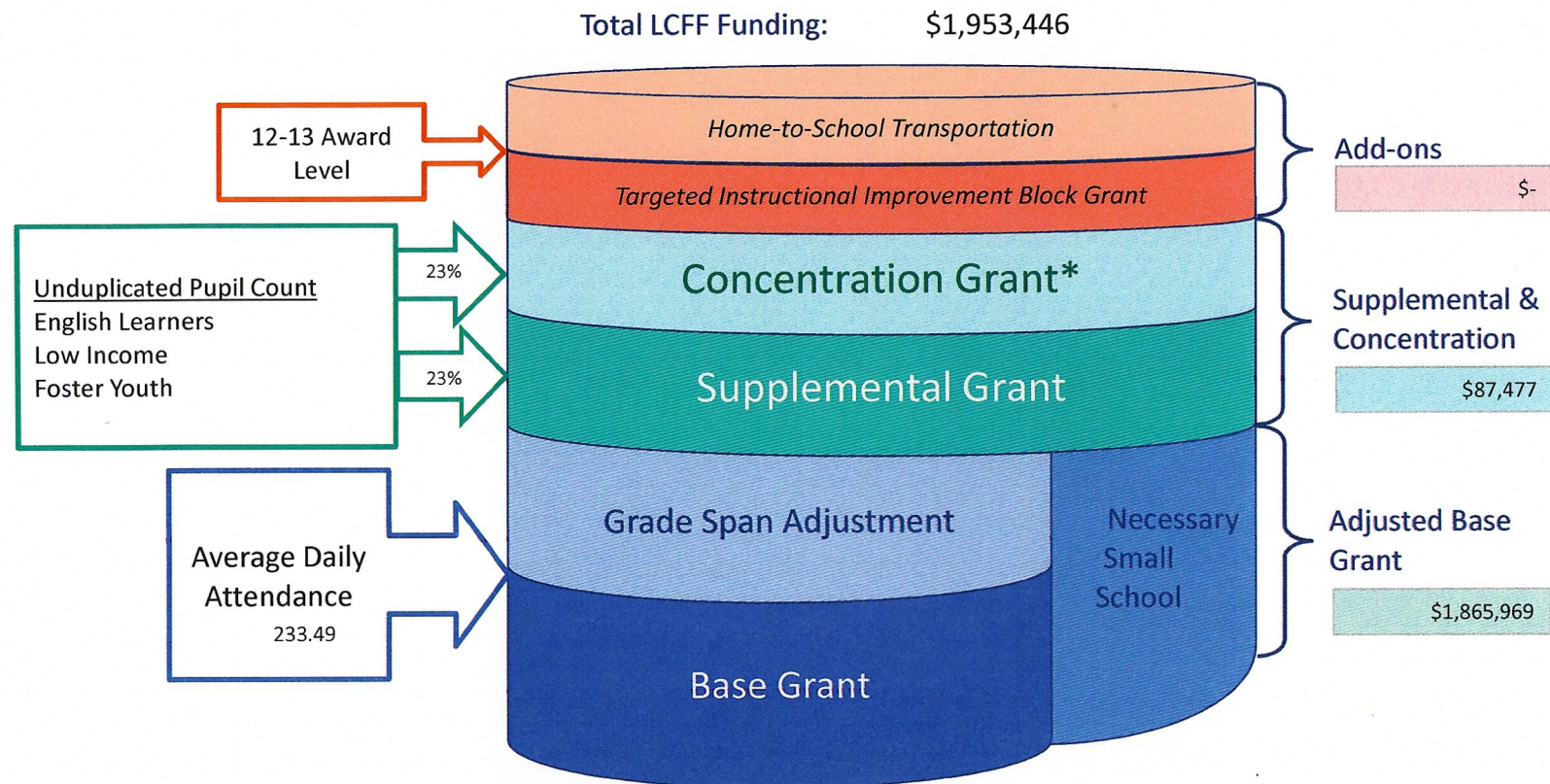
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Twin Hills Charter Middle (6052302) - 2021-22 2nd Interim										2/18/2022		v.22.2b												
LOCAL CONTROL FUNDING FORMULA										2020-21		2021-22												
LCFF ENTITLEMENT CALCULATION																								
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage						COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage									
	0.00%		0.00%		23.44%		23.44%				5.07%		0.00%		22.91%		22.91%							
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	-	\$ 7,702	\$ 801	\$ 399	\$ -	\$ -	-	\$ 8,093	\$ 842	\$ 409	\$ -	\$ -	-	\$ 8,215	\$ 842	\$ 376	\$ -	\$ -	-	\$ 8,458	\$ 842	\$ 388	\$ -	\$ -
Grades 4-6	58.73	7,818		367	-	480,676	58.00	8,215		376	-	498,302	136.00	8,458		388	-	1,202,994	-	9,802	255	461	-	-
Grades 7-8	174.76	8,050		377	-	1,472,770	136.00	8,458		388	-	1,202,994	-	9,802		461	-	-	-	-	-	-	-	-
Grades 9-12	-	9,329	243	449	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 1,865,969	\$ -	\$ 87,477	\$ -	\$ 1,953,446		\$ 1,626,758	\$ -	\$ 74,538	\$ -	\$ 1,701,296		\$ 1,626,758	\$ -	\$ 74,538	\$ -	\$ 1,701,296		\$ 1,626,758	\$ -	\$ 74,538	\$ -	\$ 1,701,296
NSS Allowance		-				-		-				-		-				-		-				-
TOTAL BASE	233.49	\$ 1,865,969	\$ -	\$ 87,477	\$ -	\$ 1,953,446	194.00	\$ 1,626,758	\$ -	\$ 74,538	\$ -	\$ 1,701,296	194.00	\$ 1,626,758	\$ -	\$ 74,538	\$ -	\$ 1,701,296	194.00	\$ 1,626,758	\$ -	\$ 74,538	\$ -	\$ 1,701,296
ADD ONS:																								
Targeted Instructional Improvement Block Grant																								
Home-to-School Transportation																								
Small School District Bus Replacement Program																								
ECONOMIC RECOVERY TARGET PAYMENT																								
LCFF ENTITLEMENT																								
STATE AID CALCULATION																								
Miscellaneous Adjustments																								
Adjusted LCFF Entitlement																								
Local Revenue (including RDA)																								
Gross State Aid																								
MINIMUM STATE AID CALCULATION																								
2012-13 RL/Charter Gen BG adjusted for ADA																								
2012-13 NSS Allowance (deficit)																								
Minimum State Aid Adjustments																								
Less Current Year Property Taxes/In-Lieu																								
Subtotal State Aid for Historical RL/Charter General BG																								
Categorical funding from 2012-13 net of fair share reduction																								
Charter School Categorical Block Grant adjusted for ADA																								
Minimum State Aid Guarantee Before Proration Factor																								
Proration Factor																								
Minimum State Aid Guarantee																								
CHARTER SCHOOL MINIMUM STATE AID OFFSET																								
LCFF Entitlement																								
Minimum State Aid plus Property Taxes including RDA																								
Offset																								
Minimum State Aid Prior to Offset																								
Total Minimum State Aid with Offset																								
TOTAL STATE AID																								
ADDITIONAL STATE AID (Additional SA)																								
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)																								
Change Over Prior Year																								
LCFF Entitlement Per ADA																								
Per-ADA Change Over Prior Year																								
Basic Aid Status (school districts only)																								
LCFF SOURCES INCLUDING EXCESS TAXES																								
State Aid																								
Education Protection Account																								
Property Taxes Net of In-Lieu Transfers																								
Charter In-Lieu Taxes																								
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)																								

Twin Hills Charter Middle (6052302) - 2021-22 2nd Interim							2/18/2022	v.22.2b	v.22.2b									
LOCAL CONTROL FUNDING FORMULA							2022-23		2023-24									
LCFF ENTITLEMENT CALCULATION																		
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage					
	5.33%		0.00%		22.34%		22.34%		3.61%		0.00%		22.71%		22.71%			
	ADA	Base	Grade Span	Supplemental	Concentration	Total			ADA	Base	Grade Span	Supplemental	Concentration	Total				
Grades TK-3	-	\$ 8,524	\$ 886	\$ 420	\$ -	\$ -			-	\$ 8,832	\$ 919	\$ 443	\$ -	\$ -				
Grades 4-6	59.00	8,653		387	-	533,337			59.00	8,965		407	-	552,959				
Grades 7-8	137.00	8,909		398	-	1,275,066			137.00	9,231		419	-	1,322,087				
Grades 9-12	-	10,324	268	473	-	-			-	10,697	278	498	-	-				
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-			-	-	-	-	-	-				
Total Base, Supplemental, and Concentration Grant		\$ 1,731,060	\$ -	\$ 77,343	\$ -	\$ 1,808,403				\$ 1,793,582	\$ -	\$ 81,464	\$ -	\$ 1,875,046				
NSS Allowance		-				-				-				-				
TOTAL BASE	196.00	\$ 1,731,060	\$ -	\$ 77,343	\$ -	\$ 1,808,403			196.00	\$ 1,793,582	\$ -	\$ 81,464	\$ -	\$ 1,875,046				
ADD ONS:																		
Targeted Instructional Improvement Block Grant							\$ -								\$ -			
Home-to-School Transportation							-								-			
Small School District Bus Replacement Program							-								-			
ECONOMIC RECOVERY TARGET PAYMENT							-								-			
LCFF ENTITLEMENT							\$ 1,808,403								\$ 1,875,046			
STATE AID CALCULATION																		
Miscellaneous Adjustments							-								-			
Adjusted LCFF Entitlement							1,808,403								1,875,046			
Local Revenue (including RDA)							(897,709)								(897,709)			
Gross State Aid							\$ 910,694								\$ 977,337			
MINIMUM STATE AID CALCULATION																		
			12-13 Rate	2022-23 ADA		N/A					12-13 Rate	2023-24 ADA		N/A				
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,289.42	196.00	\$ 1,036,726						\$ 5,289.42	196.00	\$ 1,036,726					
2012-13 NSS Allowance (deficit)							-								-			
Minimum State Aid Adjustments							-								-			
Less Current Year Property Taxes/In-Lieu							(897,709)								(897,709)			
Subtotal State Aid for Historical RL/Charter General BG							139,017								139,017			
Categorical funding from 2012-13 net of fair share reduction							-								-			
Charter School Categorical Block Grant adjusted for ADA					94,456									94,456				
Minimum State Aid Guarantee Before Proration Factor		481.92		196.00	233,473					481.92		196.00	233,473					
Proration Factor							0.00%								0.00%			
Minimum State Aid Guarantee							\$ 233,473								\$ 233,473			
CHARTER SCHOOL MINIMUM STATE AID OFFSET																		
LCFF Entitlement							1,808,403								1,875,046			
Minimum State Aid plus Property Taxes including RDA							1,131,182								1,131,182			
Offset							-								-			
Minimum State Aid Prior to Offset							233,473								233,473			
Total Minimum State Aid with Offset							233,473								233,473			
TOTAL STATE AID							\$ 910,694								\$ 977,337			
ADDITIONAL STATE AID (Additional SA)																		
						\$ -								\$ -				
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)																		
Change Over Prior Year			6.30%	107,107		\$ 1,808,403								\$ 1,875,046				
LCFF Entitlement Per ADA							9,227								9,567			
Per-ADA Change Over Prior Year			5.21%	457														
Basic Aid Status (school districts only)							-								-			
LCFF SOURCES INCLUDING EXCESS TAXES																		
			Increase	2022-23							Increase	2023-24						
State Aid		14.30%	96,528	\$ 771,677						8.64%	66,643	\$ 838,320						
Education Protection Account							139,017								139,017			
Property Taxes Net of In-Lieu Transfers							-								-			
Charter In-Lieu Taxes		0.00%		897,709						0.00%		897,709						
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		9.75%	165,843	\$ 1,808,403						3.69%	66,643	\$ 1,875,046						

Components of LCFF Entitlement

	2020-21	
Base Grant	\$ 1,865,969	233.49 ADA
Grade Span Adjustment	\$ -	\$ 1,865,969 Adjusted Base Grant
Supplemental Grant	\$ 87,477 23%	
Concentration Grant	\$ - 23%	\$ 87,477 Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ -	
Add-ons: Home-to-School Transportation	\$ -	
Add-ons: Small School District Bus Replacement Program	\$ -	\$ - Add-ons
Total	\$ 1,953,446	\$ 1,953,446

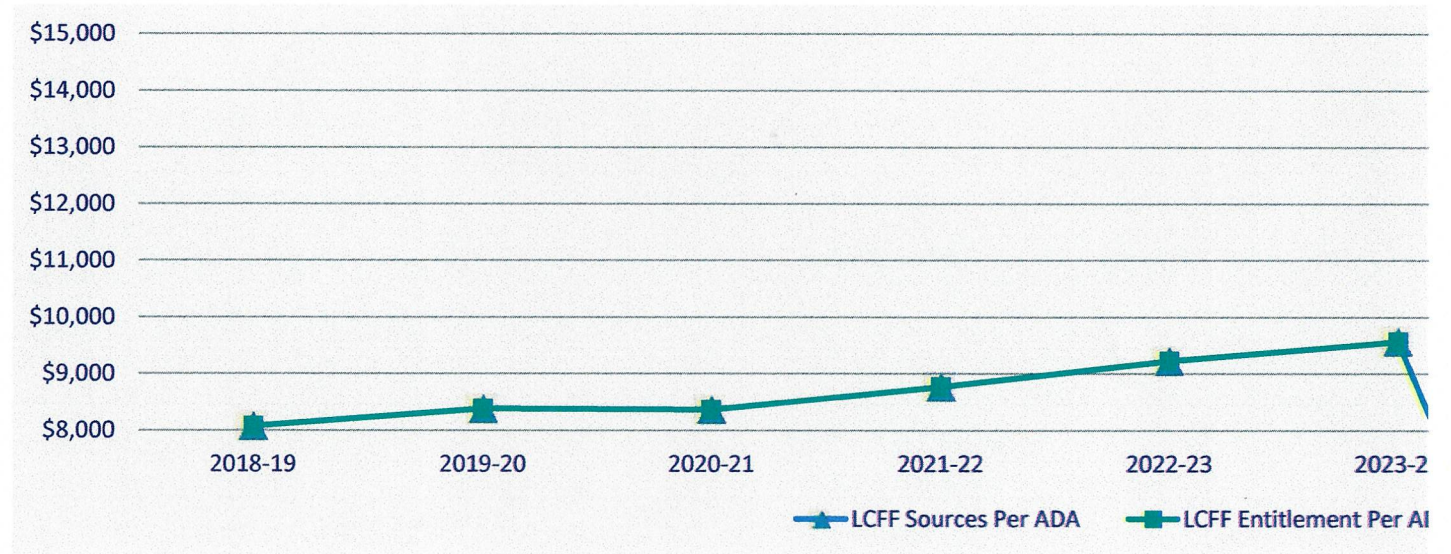


*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Twin Hills Charter Middle (6052302) - 2021-22 2nd Interim

Charts and Graphs

	LCFF Entitlement per ADA					
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Funded ADA	265.56	233.49	233.49	194.00	196.00	196.00
LCFF Sources per ADA	\$ 8,074.09	\$ 8,383.23	\$ 8,366.29	\$ 8,769.57	\$ 9,226.55	\$ 9,566.56
Net Change per ADA		\$ 309.14	\$ (16.94)	\$ 403.27	\$ 456.98	\$ 340.02
Net Percent Change		3.83%	-0.20%	4.82%	5.21%	3.69%
Estimated LCFF Entitlement per ADA	\$ 8,074.09	\$ 8,383.23	\$ 8,366.29	\$ 8,769.57	\$ 9,226.55	\$ 9,566.56
Net Change per ADA		\$ 309.14	\$ (16.94)	\$ 403.27	\$ 456.98	\$ 340.02
Net Percent Change		3.83%	-0.20%	4.82%	5.21%	3.69%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,208,171.00	2,038,021.00	1,128,129.00	2,038,021.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	63,308.00	0.00	63,308.00	0.00	0.0%
3) Other State Revenue		8300-8599	173,625.00	252,295.00	58,582.50	252,295.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	3,000.00	755.15	3,000.00	0.00	0.0%
5) TOTAL REVENUES			2,386,796.00	2,356,624.00	1,187,466.65	2,356,624.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,268,678.00	1,288,978.00	655,585.67	1,288,978.00	0.00	0.0%
2) Classified Salaries		2000-2999	145,650.00	155,849.00	85,548.04	155,849.00	0.00	0.0%
3) Employee Benefits		3000-3999	646,204.00	665,045.00	275,564.56	665,045.00	0.00	0.0%
4) Books and Supplies		4000-4999	68,660.00	76,102.00	37,839.74	76,102.45	(0.45)	0.0%
5) Services and Other Operating Expenditures		5000-5999	77,400.00	100,463.00	60,801.65	100,463.47	(0.47)	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,206,592.00	2,286,437.00	1,115,339.66	2,286,437.92		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			180,204.00	70,187.00	72,126.99	70,186.08		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	60,254.00	160,387.00	60,386.59	160,387.00	0.00	0.0%
b) Transfers Out		7600-7629	380,000.00	380,000.00	85,000.00	380,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(319,746.00)	(219,613.00)	(24,613.41)	(219,613.00)		

Orchard View Charter School

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(139,542.00)	(149,426.00)	47,513.58	(149,426.92)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	340,307.00	301,889.00		301,888.96	(0.04)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			340,307.00	301,889.00		301,888.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			340,307.00	301,889.00		301,888.96		
2) Ending Balance, June 30 (E + F1e)			200,765.00	152,463.00		152,462.04		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	1.00		0.00		
b) Restricted		9740	40,873.00	85,360.00		85,359.95		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	159,892.00	67,102.00		67,102.09		
BP3100: 17% Reserve	0000	9780	419,600.00					
See Fund 01 Assign Bal to meet 17% Reserve	0000	9780	(259,708.00)					
BP3100: 17% Reserve	0000	9780		428,000.00				
See Fund 01 Assign Bal to meet 17% Reserve	0000	9780		(360,898.00)				
BP3100: 17% Reserve	0000	9780				428,000.00		
See Fund 01 Assign Bal to meet 17% Reserve	0000	9780				(360,897.91)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Orchard View Charter School

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Resource	Description	2021/22
		Projected Year Totals
6230	California Clean Energy Jobs Act	40,522.95
6266	Educator Effectiveness, FY 2021-22	44,837.00
Total, Restricted Balance		<u>85,359.95</u>

**TWIN HILLS UNION SCHOOL DISTRICT
ORCHARD VIEW SCHOOL
2021-22 CASH FLOW ESTIMATES @ 2ND INTERIM**

ORCHARD VIEW		2021-22 ACTUALS							2021-22 PROJECTIONS							DEFERRED	
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET	
DESCRIPT	ACCT #S																
A: BEGIN CASH	9110	146,040.29	250,752.91	450,917.95	494,051.38	329,914.74	189,764.08	313,558.02	349,519.57	226,699.57	276,381.57	363,767.57	304,971.57		JU-AU 22		
B: RECEIPTS																	
State Revenue	8010-8019																
LCFF	8011	44,825.00	44,825.00	80,684.00	80,684.00	80,684.00	80,684.00	80,684.00	66,923.00	66,923.00	66,923.00	66,923.00	66,923.00	827,685.00	0.00	827,685.00	
Education Protection Account	8012			106,154.00			106,155.00			39,982.00				39,980.00	292,271.00		
In Lieu Property Tax	8096		50,730.00	101,460.00	67,640.00	67,640.00	67,640.00	67,640.00	67,640.00	142,555.00	71,280.00	71,280.00	71,280.00	846,785.00	71,280.00	918,065.00	
Federal COVID	8100-8299								25,000.00		25,000.00		13,308.00	63,308.00	0.00	63,308.00	
Other State - see below	8300-8599															0.00	
Mandated Block Grant	8550						7,031.00							7,031.00		7,031.00	
Lottery, Unrest+Rest	8560							16,694.36			12,825.00			29,519.36	21,780.64	51,300.00	
State COVID	8590							35,870.00			8,967.00			44,837.00		44,837.00	
STRS on Behalf of State	8590													0.00	149,127.00	149,127.00	
Other Local	8660-8799				373.18			381.97			400.00			1,155.15	1,844.85	3,000.00	
Interfund TF in	8910-8929						60,386.59				100,000.00			160,386.59	0.41	160,387.00	
Other Finance sources	8930-8979													0.00		0.00	
Other Non-Revenue														0.00		0.00	
TOTAL RECEIPTS		44,825.00	95,555.00	288,298.00	148,697.18	148,324.00	321,896.59	201,270.33	159,563.00	249,460.00	285,395.00	138,203.00	191,491.00	2,272,978.10	244,032.90	2,517,011.00	
C: DISBURSEMENTS																	
Certificated Salaries	1000-1999	9,752.88	10,548.34	136,918.87	126,943.86	125,168.86	125,243.86	121,009.00	125,078.00	125,078.00	125,078.00	125,078.00	133,080.33	1,288,978.00		1,288,978.00	
Classified Salaries	2000-2999	1,526.28	9,576.86	15,402.74	14,610.84	14,530.04	14,530.04	15,371.24	14,060.00	14,060.00	14,060.00	14,060.00	14,060.96	155,849.00		155,849.00	
Employee Benefits	3000-3999	3,033.61	7,446.79	77,882.87	46,936.42	46,609.57	46,611.98	47,043.32	47,270.00	47,270.00	47,270.00	47,270.00	51,273.44	515,918.00	149,127.00	665,045.00	
Books & Supplies	4000-5999	0.00	3,556.09	6,407.29	12,323.88	6,022.77	5,654.06	3,875.65	5,052.00	5,333.00	4,566.00	4,566.00	3,745.71	61,102.45	15,000.00	76,102.45	
Services & Other Operational	5000-5999	3,661.41	40,000.96	8,592.66	4,538.21	11,185.54	6,064.41	-13,241.54	5,923.00	8,037.00	7,035.00	6,025.00	2,641.82	90,463.47	10,000.00	100,463.47	
Capital Outlay	6000-6599													0.00		0.00	
Other Outgo	7000-7499													0.00		0.00	
Interfund TF out	7600-7629					85,000.00			85,000.00				85,000.00	255,000.00	125,000.00	380,000.00	
Other Finance sources	7630-7699													0.00		0.00	
Other Non-Expenditures														0.00		0.00	
TOTAL DISBURSM		17,974.18	71,129.04	245,204.43	205,353.21	288,516.78	198,104.35	174,057.67	282,383.00	199,778.00	198,009.00	196,999.00	289,802.26	2,367,310.92	299,127.00	2,666,437.92	
D: PRIOR YR TRANSACTIONS																	
Accounts Receivable	9200																
Prior year LCFF revenue deferrals		102,848.00	175,329.00											278,177.00			
Prior year In Lieu property tax		75,778.00												75,778.00			
Prior year other state + interest + BAS		250.00	376.73		71,919.39			8,748.89						81,295.01			
Accounts Payable	9500													0.00			
Cur year Use Tax/Misc + Prior year APY/MOU		-101,014.20	33.35	39.86	-179,400.00	42.12	1.70							-280,297.17			
TOTAL PRIOR YR		77,861.80	175,739.08	39.86	-107,480.61	42.12	1.70	8,748.89	0.00	0.00	0.00	0.00	0.00	154,952.84	0.00		
E: NET INC/DEC	(B-C+D)	104,712.62	200,165.04	43,133.43	-164,136.64	-140,150.66	123,793.94	35,961.55	-122,820.00	49,682.00	87,386.00	-58,796.00	-98,311.26	60,620.02			
F: ENDING CASH BAL	(A+E)	250,752.91	450,917.95	494,051.38	329,914.74	189,764.08	313,558.02	349,519.57	226,699.57	276,381.57	363,767.57	304,971.57	206,660.31		-55,094.10		

Notes: Amount expected July and August of 2022 for all types of revenue is \$90,000+. I have not included any deferrals for 21-22 but I do show repayment of the 20-21 deferrals in the Accounts Receivable section.
Expenses to be made after June 30, 2022 include the amount due for the special education excess costs and MOU payable to the district totaling \$125,000.
Expenses after June 2022 for books, supplies and services is estimated at \$25,000.
STRS on Behalf of State represents their retirement liability, we budget the amount and adjust as needed at the end of the year then do a journal entry to spend the revenue.
We will not receive any cash nor will we spend any, we are required to report (\$149,127).

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Twin Hills Union School District - Orchard View Charter School
2021-22 Multi-Year Projection Assumptions @ 2nd Interim January 2022

General Note: Please refer to the attached spreadsheet presentation showing Multi-year Projections for Orchard View School, Fund #09

	2020-21	2021-22	2022-23	2023-24
	Prior Fiscal Year	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
Revenue				
LCFF Revenue Sources				
Funded/Planning COLA	0.00%	5.07%	5.33%	3.61%
Unduplicated Count # / Rolling % for Sup Grant	50 / 19.75%	36 / 17.93%	36 / 17.63%	36 / 16.22%
Funded ADA	225.62 PY Hold Harmless	215.00	215.00	215.00
Enrollment	248.00	222.00	222.00	222.00
In Lieu Property Tax per ADA	\$3,831	\$4,270	\$4,580	\$4,580
Federal: COVID19	\$14,336	\$63,308	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$169.72 Rest \$73.63	Unr \$163 Rest \$65 ADA*1.04446	Unr \$163 Rest \$65 ADA*1.04446	Unr \$163 Rest \$65 ADA*1.04446
Mandated Block Grant	Unr K-8 \$16.86; 9-12 \$46.87	Unr K-8 \$17.21; 9-12 \$47.84 *prior year ADA	Unr K-8 \$18.13; 9-12 \$50.39 *prior year ADA	Unr K-8 \$18.78; 9-12 \$52.21 *prior year ADA
COVID19 State LLM/ELO	\$97,448	\$44,837	Prior years only	Prior years only
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
Local				
Interest	\$3,419	Interest \$3k	Same as PY	Same as PY
Donations	\$250	Zero, budgeted when received	Zero	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	15.3 FTE Teachers, 1.2 FTE Site Admin	14.6 FTE Teachers plus 1.0 FTE Site Administrators	Same as PY. See necessary reductions, staffing needs reduced if student enrollment is not increased. MYP does not include any specific dollar reductions by category yet.	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
COVID19 Certificated Salaries		1.2 FTE ELO Math/Counselor	21-22 only, based on special funding	21-22 only, based on special funding
Classified Salaries				
Staffing (FTEs)	2.4 FTE	2.83 FTE	Same as prior year. See note in Certificated Staffing above.	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
COVID19 Classified Salaries		0.19 FTE ELO Specialty IA	21-22 only, based on special funding	21-22 only, based on special funding
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on current payroll.	PY + 2%	Prior year + 2%
COVID19 Employee Benefits		Employer costs for COVID19 funded programs	21-22 Only	21-22 Only
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=16.15; PERS=20.70%	STRS = 16.92%; PERS = 22.91%	STRS = 19.1%; PERS = 26.1%	STRS = 19.1%; PERS = 27.1%
Health & Welfare Benefits	\$11,150 full FTE	District annual maximum is for a full FTE is apx. \$11,669. Actual cost known to date.	Prior year +1%	Prior year + 1%
COVID19 Health & Welfare		H&W costs for COVID19 funded programs	21-22 Only	21-22 Only
Books and Supplies				
COVID19 Books/Supplies	\$17,598	Expenses based on prior year and updated for current year. Carryover is budgeted.	Prior year - \$3,400 carryover + 2%	Prior year + 2%
		No Estimated expenses	2020-21 only	2020-21 only
Services, Other Operating Expenses				
COVID19 Services/Other Operating Exp	\$14,336	Expenses based on prior year and updated for current year. Carryover is budgeted.	Prior year - \$30 carryover + 2%	Prior year + 2%
		Estimated expenses \$43,712	2020-21 & 21-22 only	2020-21 & 21-22 only
Capital Outlay		None	None	None
Necessary Expense Reductions		See 2022-23	Expenses need reduced by \$250,000	PY reductions remain.
Transfer In BAS from Fund 01	\$50k BAS for py sal inc + \$57,672 for cost of 4% bonus.	\$50,000 for Salary increase support plus \$100k for ADA loss	\$50,000 Salary increase support	\$50,000 Salary increase support
Transfer In CRSP from Fund 01		\$10,387 for 1 retiree, year 1 of 3	\$10,387 for 1 retiree, year 2 of 3	\$10,387 for 1 retiree, year 3 of 3
Transfers Out				
MOU amount for District Costs	\$250,500	\$230,000 is current estimate	Same as prior year	Same as prior year
MOU amount for Special Ed Excess Costs	\$168,900	\$150,000 is current estimate	Same as prior year	Same as prior year
Net Increase (Decrease)		Negative amount decreases fund balance	Positive amount increases fund balance	Positive amount increases fund balance
Components of Ending Fund Balance				
Restricted	\$45,523 CA Clean Energy & \$81,727 LLM/ELO +Lottery	CA Clean Energy Funds \$40,523, Educator Effectiveness \$44,837	CA Clean Energy Funds \$35,523, Educator Effectiveness \$44,837	CA Clean Energy Funds \$30,523, Educator Effectiveness \$44,837
Assigned- See MYP+SACS+Exhibit B	No funding available	No funding available	No funding available	No funding available
Assigned- BP3100 (17%)		BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
Assigned- Charter Balance per GASB54		(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments

2020-21: Please see budgeted dollar amounts shown on MYP.

*Assignment reduction= reduces reserve below 17%, see Fund 01 for Assigned amount.

**Twin Hills Union School District - Orchard View Charter
2021-22 Multi-Year Projection @ 2nd Interim, Jan 2022**

	Prior Fiscal Year Actuals: 2020-21	Current Fiscal Year Budget: 2021-22	First Subsequent Fiscal Year: 2022-23	Second Subsequent Fiscal Year: 2023-24
COLA (percentage)	2.31%	1.70%	5.33%	3.61%
Funded COLA	0.00%	5.07%	5.33%	3.61%
ADA: Current Year / LCFF Funding	225.62	222.00	222.00	222.00
Enrollment Estimate	248.00	215.00	215.00	215.00
Object Codes				
Revenue				
LCFF Sources: LCFF, Education Protection				
Account, In Lieu Property Tax 8010-8099	2,062,036	2,038,021	2,145,266	2,216,771
Federal Revenues 8100-8299				
COVID19 Federal Funding	14,336	63,308		
State Revenues 8300-8599	63,009	58,331	57,972	58,213
COVID19 State LLM/ELO Funding	97,448	44,837	-	-
State Revenues: STRS/PERS on Behalf of State	135,604	149,127	156,583	164,413
Local Revenues 8600-8799	3,669	3,000	3,000	3,000
Total Revenue	2,376,102	2,356,624	2,362,821	2,442,397
Expenditures				
Certificated Salaries 1000-1999	1,234,263	1,225,982	1,250,502	1,275,512
COVID19 Certificated Salaries		62,996	-	-
Classified Salaries 2000-2999	123,974	142,762	145,617	148,529
COVID19 Classified Salaries		13,087	-	-
Employee Benefits -- Statutory 3300-3399;				
3500-3699	40,331	82,583	84,235	85,919
COVID19 Employee Benefits	-	13,833	-	-
Employee Benefits -- STRS/PERS on Behalf of State 310x	135,604	149,127	156,583	164,413
Employee Benefits -- STRS 3100-3199	199,147	172,892	238,846	243,623
Employee Benefits -- PERS 3200-3299	21,854	32,252	38,006	40,251
Employee & Retiree Benefits -- Health & Welfare 3400-3499;				
3700-3799	201,457	204,828	206,876	208,945
COVID19 Health & Welfare	-	9,530	-	-
Books and Supplies 4000-4999	96,160	76,102	74,155	75,635
COVID19 Books and Supplies	17,598	-	-	-
Services, Other Operating Expenses 5000-5999	79,698	56,752	57,855	59,015
COVID19 Services, Other Operating Expenses	14,336	43,712	-	-
Capital Outlay 6000-6999	-	-	-	-
7100-7199				
Other Outgo 7300-7399				
Necessary Reductions			(250,000)	(250,000)
Total Expenditures	2,164,422	2,286,438	2,002,676	2,051,843
Excess (Deficiency)	211,680	70,186	360,146	390,554
Transfers In Basic Aid Supp from F01 8910-8929	107,672	150,000	50,000	50,000
Transfers In CRSP from Fund 01 8910-8929	-	10,387	10,387	10,387
Transfers Out (enter as negative) 7610-7629	(419,400)	(380,000)	(380,000)	(380,000)
Other Sources 8930-8979				
Other Uses (enter as negative) 7630-7699				
Contribution to Restricted Program 8980-8999				
Total Transfers/Other Uses	(311,728)	(219,613)	(319,613)	(319,613)
Net Increase (Decrease)	(100,048)	(149,427)	40,533	70,941
Fund Balance				
Beginning Balance	401,937	301,889	152,462	192,994
Beginning Fund Balance Transfers (restricted program carryovers)				
Net Ending Balance	301,889	152,462	192,994	263,934
Components of Ending Balance:				
Revolving Cash (nonspendable) 9711				
Stores (nonspendable) 9712				
Restricted (Res 2000-9999) 9740	45,523	85,360	80,360	75,360
Restricted COVID19 Rev 20-21, Exp 21-22 9740	81,727		-	-
Committed 9750				
Assigned - 1 Time Discr. Funds: 2015-16 thru 2018-19	-	-	-	-
Assigned - Common Core IM + Technology	-	-	-	-
Assigned - STRS/PERS 20% by 2020-21	-	-	-	-
Assigned - Per Board Policy 3100 (17%) 9780	416,200	428,000	378,500	385,500
Assigned - Balance After Above GASB54 - *See Note Below	(241,561)	(360,898)	(265,866)	(196,926)
Unasgn/Unappr Amt (not for charters) 9790				
Net Ending Balance	301,889	152,462	192,994	263,934
Beginning 2011-12 Charter Schools were no longer allowed. Unassigned/Unappropriated Ending Amounts and the ending balance must be assigned (see Assigned Balance After Above (GASB54))				
*Note: This Assigned Balance for years 20-21 going forward are negative amounts and will reduce the amount towards the 17% Reserve, reducing the reserve to the percentages shown on the line below. See Fund 01 for an Assigned amount to cover this difference. 20-21 STRS on Behalf deducted from 17% Reserve requirement. If expense reductions are not made in 2022-23 the reserve percentage will decrease.				
Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:	6%	2%	5%	8%

Orchard View (4930319) - 2021-22 2nd Interim		2/18/2022			
		2020-21	2021-22	2022-23	2023-24
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation		0.00%	5.07%	5.33%	3.61%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
LCFF Entitlement					
Base Grant		\$1,922,597	\$1,905,964	\$2,007,510	\$2,080,018
Grade Span Adjustment		61,084	61,504	64,690	67,101
Supplemental Grant		78,355	70,553	73,066	69,652
Concentration Grant		-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant		-	-	-	-
Add-ons: Home-to-School Transportation		-	-	-	-
Add-ons: Small School District Bus Replacement Program		-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$2,062,036	\$2,038,021	\$2,145,266	\$2,216,771
Miscellaneous Adjustments		-	-	-	-
Economic Recovery Target		-	-	-	-
Additional State Aid		-	-	-	-
Total LCFF Entitlement		2,062,036	2,038,021	2,145,266	2,216,771
LCFF Entitlement Per ADA		\$ 9,139	\$ 9,479	\$ 9,978	\$ 10,311
Components of LCFF By Object Code					
State Aid (Object Code 8011)		\$ 791,915	\$ 827,685	\$ 934,930	\$ 1,006,435
EPA (for LCFF Calculation purposes)		\$ 424,617	\$ 292,271	\$ 225,604	\$ 225,604
<i>Local Revenue Sources:</i>					
Property Taxes (Object Code 8021 to 8089)		\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)		\$ 845,504	\$ 918,065	\$ 984,732	\$ 984,732
Property Taxes net of In-Lieu		\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING		2,062,036	2,038,021	2,145,266	2,216,771
Basic Aid Status		\$ -	\$ -	\$ -	\$ -
Excess Taxes		\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding		\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement		2,062,036	2,038,021	2,145,266	2,216,771
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual		70.06785065%	70.06785065%	70.06785065%	70.06785065%
% of Adjusted Revenue Limit - P-2		70.06785065%	70.06785065%	70.06785065%	70.06785065%
EPA (for LCFF Calculation purposes)		\$ 424,617	\$ 292,271	\$ 225,604	\$ 225,604
EPA, Current Year (Object Code 8012)		\$ 424,617	\$ 292,271	\$ 225,604	\$ 225,604
(P-2 plus Current Year Accrual)		-	-	-	-
EPA, Prior Year Adjustment (Object Code 8019)		\$ 648.00	\$ 0.02	\$ -	\$ -
(P-A less Prior Year Accrual)		-	-	-	-
Accrual (from Data Entry tab)		-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)		\$ 1,983,681	\$ 1,967,468	\$ 2,072,200	\$ 2,147,119
Supplemental and Concentration Grant funding in the LCAP year		\$ 78,355	\$ 70,553	\$ 73,066	\$ 69,652
Percentage to Increase or Improve Services		3.95%	3.59%	3.53%	3.24%
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment		248	222	222	222
COE Enrollment		-	-	-	-
Total Enrollment		248	222	222	222
Unduplicated Pupil Count		50	36	36	36
COE Unduplicated Pupil Count		-	-	-	-
Total Unduplicated Pupil Count		50	36	36	36
Rolling %, Supplemental Grant		19.7500%	17.9300%	17.6300%	16.2200%
Rolling %, Concentration Grant		19.7500%	17.9300%	17.6300%	16.2200%
SUMMARY OF LCFF ADA					
Prior Year ADA for the Hold Harmless - (net of current year charter shift)					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Current Year ADA					
Grades TK-3		45.08	47.00	47.00	47.00
Grades 4-6		40.57	45.00	45.00	45.00
Grades 7-8		37.19	37.00	37.00	37.00
Grades 9-12		102.78	86.00	86.00	86.00
LCFF Subtotal		225.62	215.00	215.00	215.00
NSS		-	-	-	-
Combined Subtotal		225.62	215.00	215.00	215.00
Change in LCFF ADA (excludes NSS ADA)		225.62	215.00	215.00	215.00
		Increase	Increase	Increase	Increase
Funded LCFF ADA for the Hold Harmless					
Grades TK-3		45.08	47.00	47.00	47.00
Grades 4-6		40.57	45.00	45.00	45.00
Grades 7-8		37.19	37.00	37.00	37.00
Grades 9-12		102.78	86.00	86.00	86.00
Subtotal		225.62	215.00	215.00	215.00
		Current	Current	Current	Current
Funded NSS ADA					
Subtotal		-	-	-	-
		Prior	Prior	Prior	Prior
NPS, CDS, & COE Operated					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
Subtotal		-	-	-	-
ACTUAL ADA (Current Year Only)					
Grades TK-3		45.08	47.00	47.00	47.00
Grades 4-6		40.57	45.00	45.00	45.00
Grades 7-8		37.19	37.00	37.00	37.00
Grades 9-12		102.78	86.00	86.00	86.00
Total Actual ADA		225.62	215.00	215.00	215.00
TOTAL FUNDED ADA					
Grades TK-3		45.08	47.00	47.00	47.00
Grades 4-6		40.57	45.00	45.00	45.00
Grades 7-8		37.19	37.00	37.00	37.00
Grades 9-12		102.78	86.00	86.00	86.00
Total		225.62	215.00	215.00	215.00
Funded Difference (Funded ADA less Actual ADA)		-	-	-	-

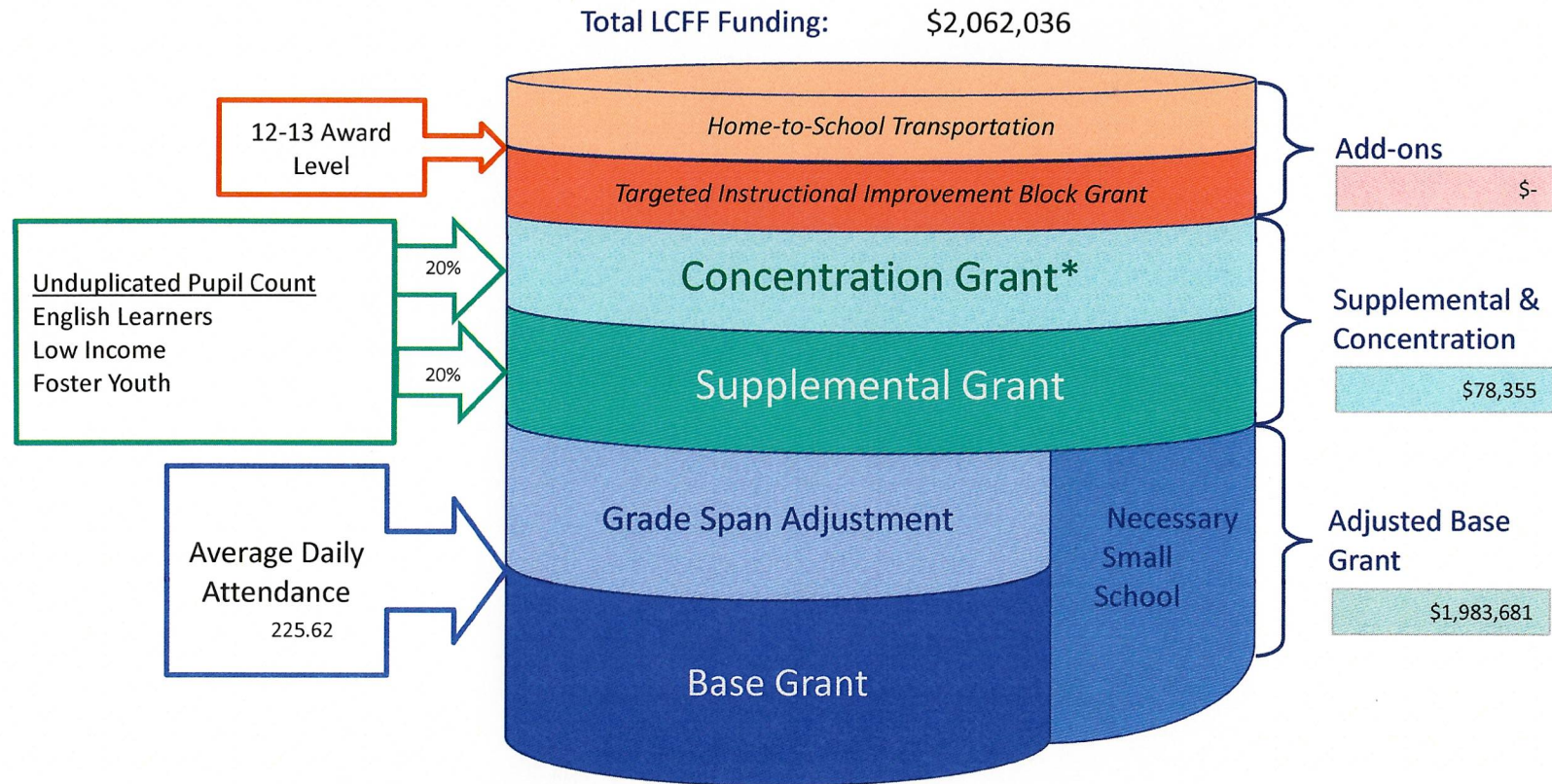
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Orchard View (4930319) - 2021-22 2nd Interim		2/18/2022		v.22.2b									
LOCAL CONTROL FUNDING FORMULA						2020-21	2021-22						
LCFF ENTITLEMENT CALCULATION													
Calculation Factors		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage					
		0.00%	0.00%	19.75%	19.75%	5.07%	0.00%	17.93%	17.93%				
		ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		45.08	\$ 7,702	\$ 801	\$ 336	\$ -	\$ 398,456	47.00	\$ 8,093	\$ 842	\$ 320	\$ -	\$ 435,004
Grades 4-6		40.57	7,818		309	-	329,704	45.00	8,215		295	-	382,932
Grades 7-8		37.19	8,050		318	-	311,205	37.00	8,458		303	-	324,168
Grades 9-12		102.78	9,329	243	378	-	1,022,671	86.00	9,802	255	361	-	895,917
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant			\$ 1,922,597	\$ 61,084	\$ 78,355	\$ -	\$ 2,062,036		\$ 1,905,964	\$ 61,504	\$ 70,553	\$ -	\$ 2,038,021
NSS Allowance			-	-	-	-	-		-	-	-	-	-
TOTAL BASE		225.62	\$ 1,922,597	\$ 61,084	\$ 78,355	\$ -	\$ 2,062,036	215.00	\$ 1,905,964	\$ 61,504	\$ 70,553	\$ -	\$ 2,038,021
ADD ONS:													
Targeted Instructional Improvement Block Grant						\$ -						\$ -	
Home-to-School Transportation						-						-	
Small School District Bus Replacement Program						-						-	
ECONOMIC RECOVERY TARGET PAYMENT						-						-	
LCFF ENTITLEMENT							\$ 2,062,036						\$ 2,038,021
STATE AID CALCULATION													
Miscellaneous Adjustments							-						-
Adjusted LCFF Entitlement							2,062,036						2,038,021
Local Revenue (including RDA)							(845,504)						(918,065)
Gross State Aid							\$ 1,216,532						\$ 1,119,956
MINIMUM STATE AID CALCULATION													
				12-13 Rate	2020-21 ADA		N/A			12-13 Rate	2021-22 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,629.47		225.62	\$ 1,270,121			\$ 5,629.47		215.00	\$ 1,210,336	
2012-13 NSS Allowance (deficit)			\$ -			-						-	
Minimum State Aid Adjustments						-						-	
Less Current Year Property Taxes/In-Lieu						(845,504)						(918,065)	
Subtotal State Aid for Historical RL/Charter General BG						424,617						292,271	
Categorical funding from 2012-13 net of fair share reduction						-						-	
Charter School Categorical Block Grant adjusted for ADA						102,777						97,939	
Minimum State Aid Guarantee Before Proration Factor			455.53		225.62	527,394			455.53		215.00	390,210	
Proration Factor						0.00%						0.00%	
Minimum State Aid Guarantee						\$ 527,394						\$ 390,210	
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement						2,062,036						2,038,021	
Minimum State Aid plus Property Taxes including RDA						1,372,898						1,308,275	
Offset						-						-	
Minimum State Aid Prior to Offset						527,394						390,210	
Total Minimum State Aid w/lt Offset						527,394						390,210	
TOTAL STATE AID						\$ 1,216,532						\$ 1,119,956	
ADDITIONAL STATE AID (Additional SA)						\$ -						\$ -	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 2,062,036						\$ 2,038,021	
Change Over Prior Year			-0.14%		(2,898)				-1.16%		(24,015)		
LCFF Entitlement Per ADA						9,139						9,479	
Per-ADA Change Over Prior Year			-0.14%		(13)				3.72%		340		
Basic Aid Status (school districts only)						-						-	
LCFF SOURCES INCLUDING EXCESS TAXES													
				Increase		2020-21				Increase		2021-22	
State Aid			-23.10%	(237,817)		\$ 791,915			4.52%	35,770		\$ 827,685	
Education Protection Account						424,617						292,271	
Property Taxes Net of In-Lieu Transfers			0.00%	-		-			0.00%	-		-	
Charter In-Lieu Taxes			1.84%	15,274		845,504			8.58%	72,561		918,065	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-10.78%	(222,543)		\$ 2,062,036			5.25%	108,331		\$ 2,038,021	

Orchard View (4930319) - 2021-22 2nd Interim										2/18/2022		v.22.2b		v.22.2b				
LOCAL CONTROL FUNDING FORMULA										2022-23		2023-24						
LCFF ENTITLEMENT CALCULATION																		
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage					COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				
	5.33%		0.00%		17.63% 17.63%					3.61%		0.00%		16.22% 16.22%				
	ADA	Base	Grade Span	Supplemental	Concentration	Total				ADA	Base	Grade Span	Supplemental	Concentration	Total			
Grades TK-3	47.00	\$ 8,524	\$ 886	\$ 332	\$ -	\$ 457,864				47.00	\$ 8,832	\$ 919	\$ 316	\$ -	\$ 473,164			
Grades 4-6	45.00	8,653		305	-	403,115				45.00	8,965		291	-	416,512			
Grades 7-8	37.00	8,909		314	-	341,256				37.00	9,231		299	-	352,627			
Grades 9-12	86.00	10,324	268	373	-	943,031				86.00	10,697	278	356	-	974,468			
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-				-	-	-	-	-	-			
Total Base, Supplemental, and Concentration Grant		\$ 2,007,510	\$ 64,690	\$ 73,066	\$ -	\$ 2,145,266					\$ 2,080,018	\$ 67,101	\$ 69,652	\$ -	\$ 2,216,771			
NSS Allowance		-	-	-	-	-					-	-	-	-	-			
TOTAL BASE	215.00	\$ 2,007,510	\$ 64,690	\$ 73,066	\$ -	\$ 2,145,266				215.00	\$ 2,080,018	\$ 67,101	\$ 69,652	\$ -	\$ 2,216,771			
ADD ONS:																		
Targeted Instructional Improvement Block Grant						\$ -									\$ -			
Home-to-School Transportation						-									-			
Small School District Bus Replacement Program						-									-			
ECONOMIC RECOVERY TARGET PAYMENT																		
LCFF ENTITLEMENT										\$ 2,145,266						\$ 2,216,771		
STATE AID CALCULATION																		
Miscellaneous Adjustments						-									-			
Adjusted LCFF Entitlement						2,145,266									2,216,771			
Local Revenue (including RDA)						(984,732)									(984,732)			
Gross State Aid						\$ 1,160,534									\$ 1,232,039			
MINIMUM STATE AID CALCULATION																		
			12-13 Rate	2022-23 ADA							12-13 Rate	2023-24 ADA						
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,629.47	215.00		\$ 1,210,336					\$ 5,629.47	215.00			\$ 1,210,336			
2012-13 NSS Allowance (deficit)						-									-			
Minimum State Aid Adjustments						-									-			
Less Current Year Property Taxes/In-Lieu						(984,732)									(984,732)			
Subtotal State Aid for Historical RL/Charter General BG						225,604									225,604			
Categorical funding from 2012-13 net of fair share reduction						-									-			
Charter School Categorical Block Grant adjusted for ADA			455.53	215.00		97,939					455.53	215.00			97,939			
Minimum State Aid Guarantee Before Proration Factor						323,543									323,543			
Proration Factor						0.00%									0.00%			
Minimum State Aid Guarantee						\$ 323,543									\$ 323,543			
CHARTER SCHOOL MINIMUM STATE AID OFFSET																		
LCFF Entitlement						2,145,266									2,216,771			
Minimum State Aid plus Property Taxes including RDA						1,308,275									1,308,275			
Offset						-									-			
Minimum State Aid Prior to Offset						323,543									323,543			
Total Minimum State Aid with Offset						323,543									323,543			
TOTAL STATE AID						\$ 1,160,534									\$ 1,232,039			
ADDITIONAL STATE AID (Additional SA)										\$ -						\$ -		
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)										\$ 2,145,266						\$ 2,216,771		
Change Over Prior Year			5.26%	107,245								3.33%	71,505					
LCFF Entitlement Per ADA						9,978									10,311			
Per-ADA Change Over Prior Year			5.26%	499								3.34%	333					
Basic Aid Status (school districts only)						-									-			
LCFF SOURCES INCLUDING EXCESS TAXES																		
			Increase	2022-23							Increase	2023-24						
State Aid			12.96%	107,245		\$ 934,930					7.65%	71,505			\$ 1,006,435			
Education Protection Account						225,604									225,604			
Property Taxes Net of In-Lieu Transfers			0.00%	-		-					0.00%	-			-			
Charter In-Lieu Taxes			7.26%	66,667		984,732					0.00%	-			984,732			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			8.53%	173,912		\$ 2,145,266					3.33%	71,505			\$ 2,216,771			

Components of LCFF Entitlement

	2020-21	
Base Grant	\$ 1,922,597	225.62 ADA
Grade Span Adjustment	\$ 61,084	\$ 1,983,681 Adjusted Base Grant
Supplemental Grant	\$ 78,355 20%	
Concentration Grant	\$ - 20%	\$ 78,355 Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ -	
Add-ons: Home-to-School Transportation	\$ -	
Add-ons: Small School District Bus Replacement Program	\$ -	\$ - Add-ons
Total	\$ 2,062,036	\$ 2,062,036

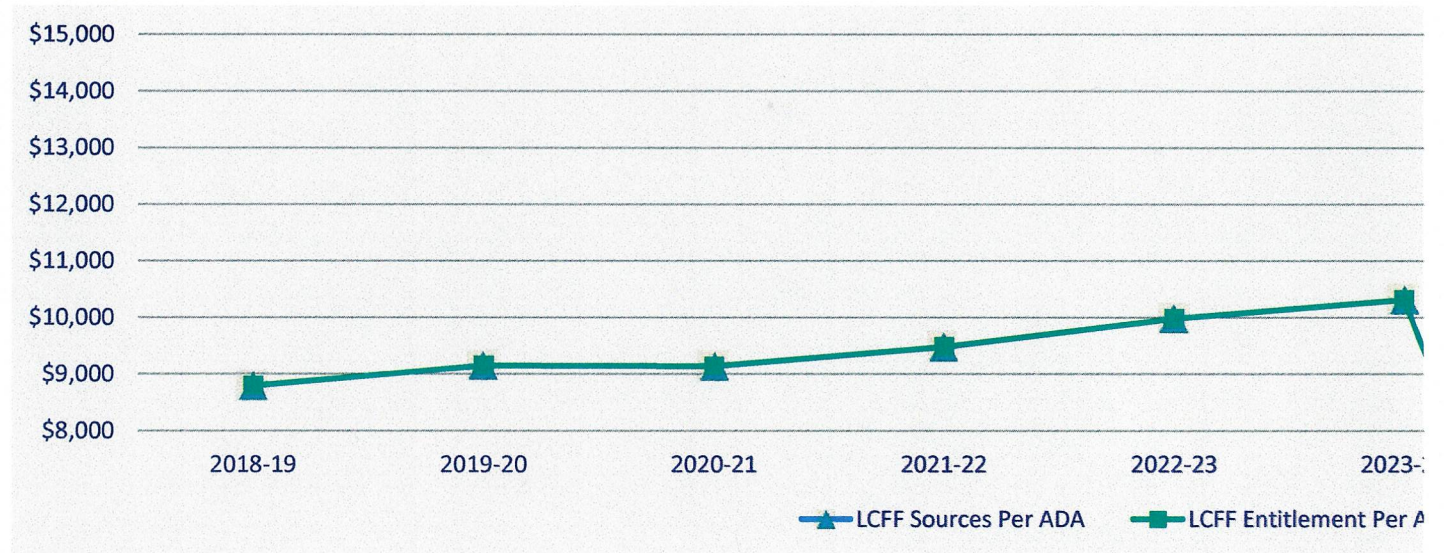


*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Orchard View (4930319) - 2021-22 2nd Interim

Charts and Graphs

	LCFF Entitlement per ADA					
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Funded ADA	231.98	225.62	225.62	215.00	215.00	215.00
LCFF Sources per ADA	\$ 8,791.84	\$ 9,152.26	\$ 9,139.42	\$ 9,479.17	\$ 9,977.98	\$ 10,310.56
Net Change per ADA		\$ 360.43	\$ (12.84)	\$ 339.75	\$ 498.81	\$ 332.58
Net Percent Change		4.10%	-0.14%	3.72%	5.26%	3.33%
Estimated LCFF Entitlement per ADA	\$ 8,791.84	\$ 9,152.26	\$ 9,139.42	\$ 9,479.17	\$ 9,977.98	\$ 10,310.56
Net Change per ADA		\$ 360.43	\$ (12.84)	\$ 339.75	\$ 498.81	\$ 332.58
Net Percent Change		4.10%	-0.14%	3.72%	5.26%	3.33%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,435,068.00	1,813,458.00	1,264,228.00	1,813,458.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	1,900.00	1,900.00	1,900.00	0.00	0.0%
3) Other State Revenue		8300-8599	177,907.00	349,435.00	178,190.65	349,435.00	0.00	0.0%
4) Other Local Revenue		8600-8799	469,932.00	512,775.00	251,425.65	512,775.00	0.00	0.0%
5) TOTAL, REVENUES			3,082,907.00	2,677,568.00	1,695,744.30	2,677,568.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,137,819.00	1,090,762.00	554,630.64	1,090,762.00	0.00	0.0%
2) Classified Salaries		2000-2999	534,362.00	545,240.00	258,829.15	545,240.00	0.00	0.0%
3) Employee Benefits		3000-3999	742,086.00	700,941.00	304,557.13	700,941.00	0.00	0.0%
4) Books and Supplies		4000-4999	97,117.00	164,550.00	52,486.15	164,549.12	0.88	0.0%
5) Services and Other Operating Expenditures		5000-5999	633,376.00	730,673.00	211,549.68	730,673.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,144,760.00	3,232,166.00	1,382,052.75	3,232,165.12		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(61,853.00)	(554,598.00)	313,691.55	(554,597.12)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

SunRidge Charter School

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(61,853.00)	(554,598.00)	313,691.55	(554,597.12)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	804,187.00	860,417.00		860,416.06	(0.94)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			804,187.00	860,417.00		860,416.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			804,187.00	860,417.00		860,416.06		
2) Ending Balance, June 30 (E + F1e)			742,334.00	305,819.00		305,818.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	4,000.00	4,000.00		4,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	63,695.00	163,375.00		163,375.30		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	674,639.00	138,444.00		138,443.64		
RESIG Deductible - 8th Grade FT	0000	9780	18,000.00					
BP3100: 17% Reserve	0000	9780	476,100.00					
GASB54/STRS & PERS	0000	9780	180,539.00					
RESIG Deductible - 8th Grade FT	0000	9780		18,000.00				
BP3100: 17% Reserve	0000	9780		529,400.00				
See Fund 01 Assign Bal to meet 17% f	0000	9780		(408,956.00)				
RESIG Deductible - 8th Grade FT	0000	9780				18,000.00		
BP3100: 17% Reserve	0000	9780				529,400.00		
See Fund 01 Assign Bal to meet 17% f	0000	9780				(408,956.36)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

SunRidge Charter School

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<u>Resource</u>	<u>Description</u>	<u>2021-22 Projected Year Totals</u>
2600		50,000.00
6230		6,604.30
6266		56,771.00
9010		50,000.00
Total, Restricted Balance		<u>163,375.30</u>

SunRidge Charter School

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**TWIN HILLS UNION SCHOOL DISTRICT
SUNRIDGE SCHOOL
2021-22 CASH FLOW ESTIMATES @ 2ND INTERIM**

SUNRIDGE		2021-22 ACTUALS								2021-22 PROJECTIONS						DEFERRED	BUDGET
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP		
DESCRIPT	ACCT #S														JU-AU 22		
A: BEGIN CASH	9110	736,432.46	858,981.16	1,092,095.21	1,157,120.32	927,729.77	980,646.89	1,173,116.54	1,157,392.28	1,052,862.28	936,788.28	810,414.28	647,791.28				
B: RECEIPTS																	
State Revenue	8010-8019																
LCFF	8015	52,853.00	52,853.00	95,136.00	95,136.00	95,136.00	95,136.00	95,136.00	42,705.00	42,705.00	42,705.00	42,705.00	42,705.00	794,911.00	0.00		794,911.00
Education Protection Account	8012			93,956.00			93,956.00						0.00	177,343.00			177,343.00
In Lieu Property Tax	8096		59,391.00	118,783.00	79,189.00	79,189.00	79,189.00	79,189.00	79,189.00	89,032.00	44,513.00	44,513.00	44,513.00	796,690.00	44,514.00		841,204.00
Federal COVID	8100-8299			1,900.00										1,900.00			1,900.00
Other State - see below	8300-8599																0.00
Mandated Block Grant, Unres	8550						4,546.00							4,546.00			4,546.00
Lottery, Unrest+Rest	8560							19,523.91			11,742.00			31,265.91	15,702.09		46,968.00
State COVID	8590			24,085.00		27,500.00	48,827.00	45,417.00	4,500.00	4,500.00	15,854.00	4,500.00	4,500.00	179,683.00			179,683.00
STRS on Behalf of State	8590													0.00	118,238.00		118,238.00
Other Local - Interest, Rent, Donation	8600-8799				1,281.73	50,000.00		2,134.58			2,200.00			55,616.31	3,599.69		59,216.00
Other Local - Bkfst, After Care Prog.	8673				2,000.00	16,085.00	6,900.00	10,045.00	9,045.00	9,045.00	9,045.00	9,045.00	5,290.00	76,500.00			76,500.00
Other Local - Parent Pledges & SR Ed Foundation	8600-8799				29,200.00	50,000.00	21,000.00	2,500.00	30,000.00	28,000.00	28,000.00	20,000.00	36,300.00	245,000.00			245,000.00
BAS Transfer in from D53	8781						60,058.35							60,058.35	0.65		60,059.00
Special Ed Revenue TF	8930-8979												72,000.00	72,000.00			72,000.00
Other Non-Revenue														0.00			0.00
TOTAL RECEIPTS		52,853.00	112,244.00	333,860.00	206,806.73	317,910.00	409,612.35	253,945.49	165,439.00	162,713.00	154,059.00	120,763.00	205,308.00	2,495,513.57	182,054.43		2,677,568.00
C: DISBURSEMENTS																	
Certificated Salaries	1000-1999	10,031.25	11,430.42	115,905.25	108,467.77	99,314.90	102,037.87	107,443.18	105,626.00	105,626.00	105,626.00	105,626.00	113,627.36	1,090,762.00			1,090,762.00
Classified Salaries	2000-2999	2,839.00	28,327.86	45,676.01	44,618.63	45,040.19	45,566.27	46,761.19	57,282.00	57,282.00	57,282.00	57,282.00	57,282.85	545,240.00			545,240.00
Employee Benefits	3000-3999	3,509.53	14,373.65	78,500.53	52,528.68	51,257.43	51,398.47	52,988.84	54,829.00	54,829.00	54,829.00	54,829.00	58,829.87	582,703.00	118,238.00		700,941.00
Books & Supplies	4000-4999	0.00	3,881.13	13,442.67	12,249.50	12,707.34	5,780.74	4,424.77	8,227.00	14,809.00	16,455.00	16,455.00	16,116.97	124,549.12	40,000.00		164,549.12
Services	5000-5999	5,845.10	19,901.16	16,144.87	4,087.13	15,617.42	14,045.41	12,092.59	26,317.00	28,553.00	28,553.00	31,506.00	30,754.32	233,417.00	285,000.00		518,417.00
Rent @ Pinecrest	5600	17,688.00	17,688.00	17,688.00	17,688.00	17,688.00	17,688.00	17,688.00	17,688.00	17,688.00	17,688.00	17,688.00	17,688.00	212,256.00			212,256.00
Capital Outlay	6000-6599													0.00			0.00
Other Outgo	7000-7499													0.00			0.00
Interfund TF out	7600-7629													0.00			0.00
Other Finance sources	7630-7699													0.00			0.00
Other Non-Expenditures														0.00			0.00
TOTAL DISBURSM		39,912.88	95,602.22	287,357.33	239,639.71	241,625.28	236,516.76	241,398.57	269,969.00	278,787.00	280,433.00	283,386.00	294,299.37	2,788,927.12	443,238.00		3,232,165.12
D: PRIOR YR TRANSACTIONS																	
Accounts Receivable	9200																
Prior year LCFF revenue		108,612.00	215,573.00											324,185.00			
Prior year In Lieu Property Tax		107,111.00												107,111.00			
Prior year Lottery, Other State, Interest, Pledge		5,380.99			16,662.21			13,599.66						35,642.86			
Prior year TFs from D53 F01 Spec Ed, BAS					138,477.90									138,477.90			
Accounts Payable	9500													0.00			
Cur year Use Tax/Misc + Prior yer APY/MOU		-111,495.41	899.27	18,522.44	-351,697.68	-23,367.60	19,374.06	-41,870.84						-489,635.76			
TOTAL PRIOR YR		109,608.58	216,472.27	18,522.44	-196,557.57	-23,367.60	19,374.06	-28,271.18	0.00	0.00	0.00	0.00	0.00	115,781.00	0.00		
E: NET INC/DEC	(B-C+D)	122,548.70	233,114.05	65,025.11	-229,390.55	52,917.12	192,469.65	-15,724.26	-104,530.00	-116,074.00	-126,374.00	-162,623.00	-88,991.37	-177,632.55			
F: ENDING CASH BAL	(A+E)	858,981.16	1,092,095.21	1,157,120.32	927,729.77	980,646.89	1,173,116.54	1,157,392.28	1,052,862.28	936,788.28	810,414.28	647,791.28	558,799.91				-261,183.57

Notes: Revenue expected in July and August 2022 is over \$60,000. No state cash deferrals are expected for 21-22 and repayment of the 20-21 deferrals is in the Accounts Receivable section.
Expenses to be made after June 30, 2022 include supplies of \$40,000 and services of \$285,000 including the MOU payable to the district in the amount of \$240,000.
STRS on Behalf of State represents their retirement liability, book entry only. We budget the amount and adjust as needed at the end of the year then do a journal entry to spend the revenue. We will not receive any cash nor will we spend any, we are required to report (\$118,238).

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Twin Hills Union School District - SunRidge Charter School
2021-22 Multi-Year Projection Assumptions @ 2nd Interim January 2022

General Note: Please refer to the attached spreadsheet presentation showing Multi-year Projections for SunRidge School, District #21

	2020-21	2021-22	2022-23	2023-24
	Prior Fiscal Year	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
Revenue				
LCFF Revenue Sources				
Funded/Planning COLA	0.00%	5.07%	5.33%	3.61%
Unduplicated Count # / Rolling % for Sup Grant	95 / 31.20%	78 / 33.42%	78 / 35.86%	78 / 36.28%
Funded ADA	264.14 PY Hold Harmless	197.00	202.00	202.00
Enrollment	270.00	215.00	215.00	215.00
In Lieu Property Tax per ADA	\$3,831	\$4,270	\$4,580	\$4,580
Federal: COVID19	\$81,721	\$1,900	Balance of \$70,790 revenue and expenses not on MYP, wait for spending plan from site	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$169.72 Rest \$73.63	Unr \$163 Rest \$65 ADA*1.04446	Unr \$163 Rest \$65 ADA*1.04446	Unr \$163 Rest \$65 ADA*1.04446
Mandated Block Grant	Unr \$16.86	Unr \$17.21 *prior year ADA	Unr \$18.13 *prior year ADA	Unr \$18.78 *prior year ADA
COVID19 State LLM/IPI/ELO	\$122,600	\$179,683	20-21 & 21-22	20-21 & 21-22
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
Local				
Interest, Cafeteria (Breakfast Program) & Other	\$25,965	Interest \$8k per py + \$1,500 Breakfast Pgm, \$51,216 grant/donations.	Interest \$8k + Bkfst Pgm \$1,500 same as PY	Same as PY
Parent Pledges	\$153,261	Estimate based on amount needed to cover exp.	Prior Year +2%, follow expense increases	Prior Year +2%, follow expense increases
After Care Program	No pgm due to COVID19	\$75,000	PY + 2% as costs increase annually	PY + 2% as costs increase annually
Special Education	\$75,425	Direct transfer from District/SELPA \$72k	Direct transfer from District/SELPA \$72k	Direct transfer from District/SELPA \$72k
Expenditures				
Certificated Salaries				
Staffing (FTEs)	13.9 FTE Teachers plus 1.0 FTE Site Admin	13.6 FTE Teachers, includes 1.5 FTE Special Ed & Intervention plus 1.0 FTE Site Admin	Prior year deduct 0.4 FTE Reading intervention. See necessary expense reductions, further reductions needed if no increase to enrollment	FTE same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
COVID19 Certificated Salaries	Admin extra work	0.6 FTE ELO Reading (no math or counselor)	21-22 only, based on special funding	21-22 only, based on special funding
Classified Salaries				
Staffing (FTEs)	8.0 FTE	12.2 FTE, does not include .19 garden IA paid for with COVID19 funds, see below	Prior year, see necessary expense reductions, may need to reduce	FTE same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
COVID19 Classified Salaries	21-22 only	0.19 FTE COVID Garden IA	None	None
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on current payroll	PY minus corresponding benefits for above reductions to salaries + 2%	Prior year + 2%
COVID19 Employee Benefits	Admin extra work	Employer costs for COVID19 funded programs	21-22 only	21-22 only
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=16.15% PERS=20.7%	STRS = 16.92% PERS = 22.91%	STRS = 19.1% PERS = 26.1%	STRS = 19.1% PERS = 27.1%
Health & Welfare Benefits	\$11,150 full FTE	District annual maximum is for a full FTE is apx. \$11,669. Actual cost known to date.	Prior year minus corresponding benefits for above reductions to salaries + 1%	Prior year + 1%
COVID19 Health & Welfare Benefits		Currently \$5,855	21-22 only	21-22 only
Books and Supplies				
COVID19 Books/Supplies	\$82,262	Estimated expenses based on prior year, updated for current year. Carryover is budgeted and donations/grants are budgeted as received.	Prior year - carryover \$39,591 + 2%	Prior year + 2%
Services, Other Operating Expenses				
COVID19 Services/Other Operating Exp	\$28,463	Estimated expenses for new COVID19 IPI and ELO funding \$28,000	2020-21 & 21-22 only	2020-21 & 21-22 only
Rent: Pine Crest Campus	\$212,256	Estimated expenses based on prior year, updated for current year. Includes MOU due to the District. Carryover and grants received are now set up.	Prior year - carryover and one time expenses \$40,365 + 2%	Prior year + 2%
Capital Outlay	\$0	Estimated expenses for new COVID19 funding \$55,642, includes Counseling	2020-21 & 21-22 only	2020-21 & 21-22 only
Necessary Expense Reductions		Prior year, no increase, waived by Seb USD	Prior year, plus estimated 1%	Prior year plus estimated 1%
Transfer In BAS from D53	\$107,326 BAS for py sal inc	None anticipated	None anticipated	None anticipated
Transfer In CRSP from D53		None anticipated	Due to enrollment/ADA loss \$440,000	No additional reductions, see 22-23
Contribution: Net to zero \$ from Unr to Rest	Special Ed \$92,660 Cafeteria \$15,000	\$50,000 BAS from Fund 01-D53/Sal inc support	\$50,000 BAS from Fund 01-D53/Sal inc support	\$50,000 BAS from Fund 01-D53/Sal inc support
Net Increase (Decrease)		\$10,059 for 1 retiree, year 1 of 3	\$10,059 for 1 retiree, year 2 of 3	\$10,059 for 1 retiree, year 3 of 3
Components of Ending Fund Balance		Special Education encroachment \$114,530 Cafeteria \$24,000	Same as prior year	Same as prior year
Nonspendable (Revolving Fund cash)	\$4,000	Negative amount decreases fund balance	Negative amount decreases fund balance	Positive amount increases fund balance
Restricted	\$177,964 includes \$89,283 for COVID IPI/ELO	\$4,000	Same as prior year	Same as prior year
Assigned- See MYP+SACS+Exhibit B		CA Clean Energy \$6,604, ELO Res2600 \$50k, Ed Effect Res6266 \$56,771, AC Pgm \$50k	CA Clean Energy \$3,302, ELO Res2600 \$50k, Ed Effect Res6266 \$56,771, Aftercare Program \$50,000	ELO Res2600 \$50k, Ed Effect Res6266 \$56,771, Aftercare Program \$50,000
Assigned- BP3100 17%+ Balance per GASB54		MYP & SACS show each Assignment w/amount, Narrative has additional details	MYP & SACS show each Assignment w/amount, Narrative has additional details	MYP & SACS show each Assignment w/amount, Narrative has additional details
Assigned- Charter Balance per GASB54		BP 3100 17% requirement	BP 3100 17% requirement	BP 3100 17% requirement
		(Negative=Assignment reduction* needed)	(Negative=Assignment reduction* needed)	(Negative=Assignment reduction* needed)
		Positive = balance after specific assignments	Positive = balance after specific assignments	Positive = balance after specific assignments

3/2/2022

Assumptions all sites 21-22 2nd int

*Assignment reduction= reduces reserve below 17%, see Fund 01 for Assigned amount.

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Twin Hills Union School District - SunRidge Charter
2021-22 Multi-Year Projection @ 2nd Interim, Jan 2022

	Prior Fiscal Year Actuals: 2020-21	Current Fiscal Year Budget: 2021-22	First Subsequent Fiscal Year: 2022-23	Second Subsequent Fiscal Year: 2023-24
COLA (percentage)	2.31%	1.70%	5.33%	3.61%
Funded COLA	0.00%	5.07%	5.33%	3.61%
ADA: Current Year / LCFF Funding	264.14	197.00	202.00	202.00
Enrollment Estimate	272.00	215.00	215.00	215.00
Object Codes				
Revenue				
LCFF Sources: LCFF, Education Protection				
Account, In Lieu Property Tax 8010-8099	2,305,310	1,813,458	1,967,540	2,040,303
Federal Revenues 8100-8299				
COVID19 Federal Funding	81,721	1,900	-	-
State Revenues 8300-8599	70,091	51,514	51,680	51,902
State Revenues: Block Grants 8300-8599	-	-	-	-
COVID19 State LLM/PI/ELO Funding	122,600	179,683	-	-
State Revenues: STRS/PERS on Behalf of State	112,848	118,238	124,150	130,357
Local Revenues: Interest, Cafeteria + Other 8600-8799	10,632	60,716	9,500	9,500
Local Revenues: Parent Pledges 8699	153,261	245,000	249,900	254,900
Local Revenues: After Care Program	-	75,000	76,500	78,030
Local Revenues: Special Ed 8792	75,425	72,000	72,000	72,000
Total Revenue	2,931,888	2,617,509	2,551,270	2,636,992
Expenditures				
Certificated Salaries 1000-1999	1,053,184	1,041,985	1,033,410	1,054,078
COVID19 Certificated Salaries	3,637	48,777	-	-
Classified Salaries 2000-2999	340,257	533,142	543,805	554,681
COVID19 Classified Salaries	-	12,098	-	-
Employee Benefits-Statutory: Social Security, Medicare, State Unemployment, Workers Comp 3301-3399;	54,041	83,469	79,218	80,803
COVID19 Employee Benefits 3501-3699	677	13,723	-	-
Employee Benefits-Statutory: STRS on Behalf of State 310x	112,848	118,238	124,150	130,357
Employee Benefits-Statutory: STRS 3101-3199	168,092	169,087	197,381	201,329
Employee Benefits-Statutory: PERS 3201-3299	65,624	110,627	133,561	141,626
Employee & Retiree Benefits -- Health & Welfare 3400-3499;	196,879	199,942	198,013	199,993
COVID19 Employee H & W 3700-3799	-	5,855	-	-
Books and Supplies 4000-4999	52,367	136,549	98,895	100,872
COVID19 Books and Supplies	82,262	28,000	-	-
Services, Other Operating Expenses 5000-5999	439,384	462,775	430,855	439,472
COVID19 Services, Other Operating Expenses	28,463	55,642	-	-
Services, Other Op Exps: Pine Crest Rent	212,256	212,256	214,379	216,523
Necessary reductions	-	-	(440,000)	(440,000)
Capital Outlay 6000-6999	-	-	-	-
Other Outgo 7100-7199	-	-	-	-
7300-7399	-	-	-	-
Total Expenditures	2,809,971	3,232,165	2,613,667	2,679,735
Excess (Deficiency)	121,917	(614,656)	(62,397)	(42,742)
Transfers In BAS from D53 87,8910-8929	107,326	50,000	50,000	50,000
Transfers In CRSP from D53 87,8910-8929	-	10,059	10,059	10,059
Transfers Out (enter as negative) 7610-7629	-	-	-	-
Other Sources 8930-8979	-	-	-	-
Other Uses (enter as negative) 7630-7699	-	-	-	-
Contribution to Restricted Program 8980-8999	-	-	-	-
Total Transfers/Other Uses	107,326	60,059	60,059	60,059
Net Increase (Decrease)	229,243	(554,597)	(2,338)	17,317
Fund Balance				
Beginning Balance	631,173	860,416	305,819	303,480
Beginning Fund Balance Transfers (restricted program carryovers)	-	-	-	-
Net Ending Balance	860,416	305,819	303,480	320,796
Components of Ending Balance:				
Revolving Cash (nonspendable) 9711	4,000	4,000	4,000	4,000
Stores (nonspendable) 9712	-	-	-	-
Restricted (Res 2000-9999) 9740	88,681	163,375	160,073	156,771
Restricted COVID19 Rev 20-21, Exp 21-22 9740	89,283	-	-	-
Committed 9760	-	-	-	-
Assigned: 9780	16,469	-	-	-
Assigned - RESIG deductible, 8th grade field trip	18,000	18,000	18,000	18,000
Assigned - Per Board Policy 3100 (17%)	476,100	529,400	423,300	433,400
Assigned - Balance After Above: GASB54 - *See Notes Below	167,883	(408,956)	(301,893)	(291,375)
Unasn/Unappr Amount (not for charters) 9790	-	-	-	-
Net Ending Balance	860,416	305,819	303,480	320,796
Beginning 2011-12 Charter Schools were no longer allowed. Unassigned/Unappropriated Ending Amounts and the ending balance must be assigned (see Assigned Balance After Above (GASB54)).				
Pledge issue beginning 20-21. For 21-22 and subsequent years if pledge revenue is below estimates, the fund balance and Actual Reserve percentage below will decrease.				
*Beginning 2021-22 the Assigned Balance After Above are negative amounts and will reduce the amount available for the Assigned BP3100 17% Reserve. Please see Fund 01 for an Assigned amount that equals the negative amount each year.				
Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:	24%	4%	5%	6%

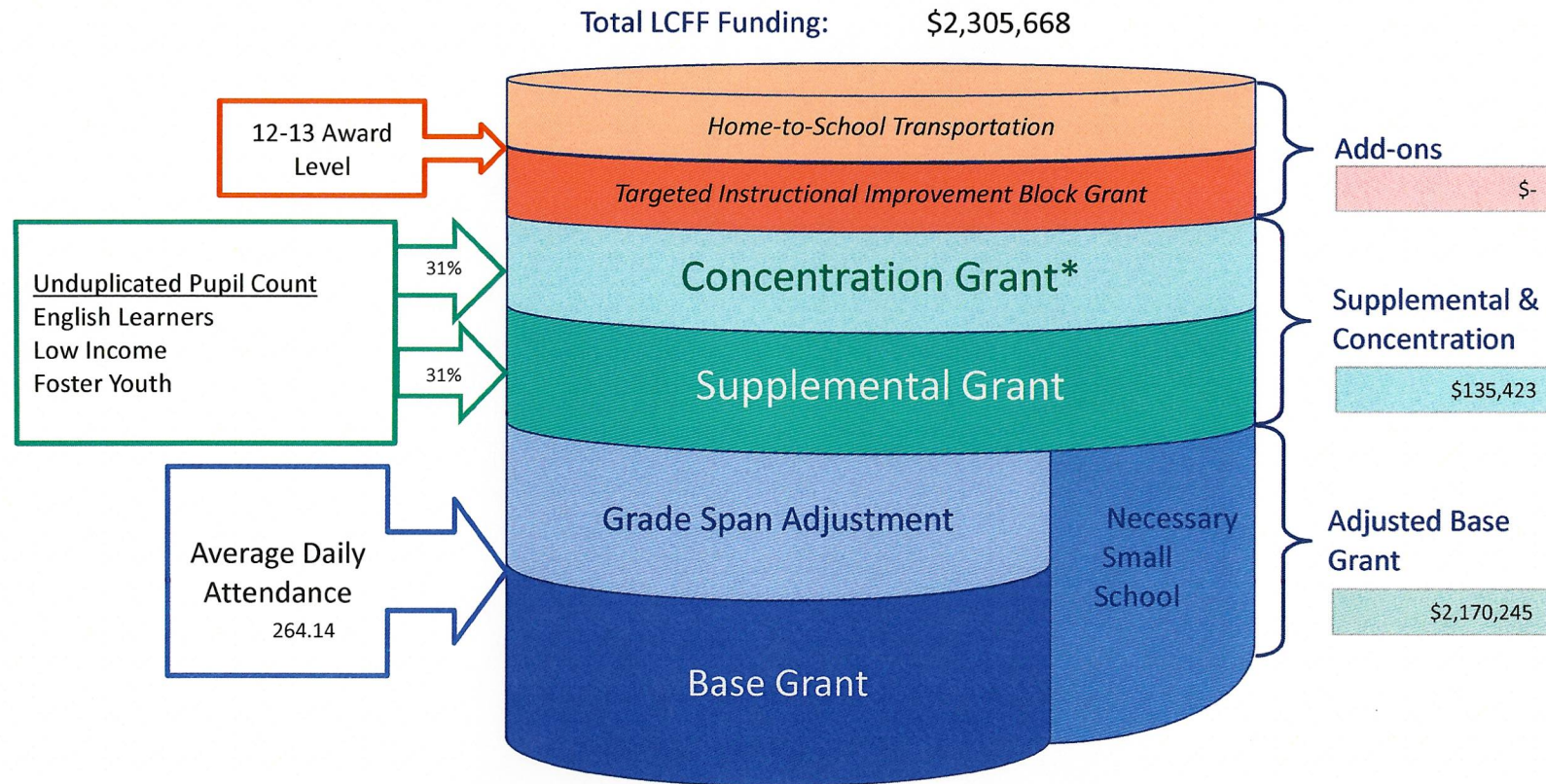
Sunridge Charter (4930350) - 2021-22 2nd Interim		2/18/2022			
	2020-21	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	0.00%	5.07%	5.33%	3.61%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement					
Base Grant	\$2,060,604	\$1,616,483	\$1,745,500	\$1,808,536	
Grade Span Adjustment	109,641	83,358	90,372	93,738	
Supplemental Grant	135,423	113,617	131,668	138,029	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,305,668	\$1,813,458	\$1,967,540	\$2,040,303	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	2,305,668	1,813,458	1,967,540	2,040,303	
LCFF Entitlement Per ADA	\$ 8,729	\$ 9,205	\$ 9,740	\$ 10,101	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 939,988	\$ 794,911	\$ 923,141	\$ 995,804	
EPA (for LCFF Calculation purposes)	\$ 375,823	\$ 177,343	\$ 119,209	\$ 119,209	
Local Revenue Sources:					
Property Taxes (Object Code 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	\$ 989,857	\$ 841,204	\$ 925,190	\$ 925,190	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	2,305,668	1,813,458	1,967,540	2,040,303	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	2,305,668	1,813,458	1,967,540	2,040,303	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
% of Adjusted Revenue Limit - P-2	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
EPA (for LCFF Calculation purposes)	\$ 375,823	\$ 177,343	\$ 119,209	\$ 119,209	
EPA, Current Year (Object Code 8012)	\$ 375,823	\$ 177,343	\$ 119,209	\$ 119,209	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ 664.00	\$ 0.40	\$ -	\$ -	
(P-4 less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 2,170,245	\$ 1,699,841	\$ 1,835,872	\$ 1,903,274	
Supplemental and Concentration Grant funding in the LCAP year	\$ 135,423	\$ 113,617	\$ 131,668	\$ 138,029	
Percentage to Increase or Improve Services	6.24%	6.68%	7.17%	7.26%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	270	215	215	215	
COE Enrollment	-	-	-	-	
Total Enrollment	270	215	215	215	
Unduplicated Pupil Count	95	78	78	78	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	95	78	78	78	
Rolling %, Supplemental Grant	31.2000%	33.4200%	35.8600%	36.2800%	
Rolling %, Concentration Grant	31.2000%	33.4200%	35.8600%	36.2800%	
SUMMARY OF LCFF ADA					
Prior Year ADA for the Hold Harmless - (net of current year charter shift)					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	-	-	-	-	
NSS	-	-	-	-	
Combined Subtotal	-	-	-	-	
Current Year ADA					
Grades TK-3	136.88	99.00	102.00	102.00	
Grades 4-6	77.97	56.00	58.00	58.00	
Grades 7-8	49.29	42.00	42.00	42.00	
Grades 9-12	-	-	-	-	
LCFF Subtotal	264.14	197.00	202.00	202.00	
NSS	-	-	-	-	
Combined Subtotal	264.14	197.00	202.00	202.00	
Change in LCFF ADA (excludes NSS ADA)	264.14	197.00	202.00	202.00	
	Increase	Increase	Increase	Increase	
Funded LCFF ADA for the Hold Harmless					
Grades TK-3	136.88	99.00	102.00	102.00	
Grades 4-6	77.97	56.00	58.00	58.00	
Grades 7-8	49.29	42.00	42.00	42.00	
Grades 9-12	-	-	-	-	
Subtotal	264.14	197.00	202.00	202.00	
	Current	Current	Current	Current	
Funded NSS ADA					
Subtotal	-	-	-	-	
	Prior	Prior	Prior	Prior	
NPS, CDS, & COE Operated					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
ACTUAL ADA (Current Year Only)					
Grades TK-3	136.88	99.00	102.00	102.00	
Grades 4-6	77.97	56.00	58.00	58.00	
Grades 7-8	49.29	42.00	42.00	42.00	
Grades 9-12	-	-	-	-	
Total Actual ADA	264.14	197.00	202.00	202.00	
TOTAL FUNDED ADA					
Grades TK-3	136.88	99.00	102.00	102.00	
Grades 4-6	77.97	56.00	58.00	58.00	
Grades 7-8	49.29	42.00	42.00	42.00	
Grades 9-12	-	-	-	-	
Total	264.14	197.00	202.00	202.00	
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	

Sunridge Charter (4930350) - 2021-22 2nd Interim										2/18/2022		v.22.2b								
LOCAL CONTROL FUNDING FORMULA										2020-21		2021-22								
LCFF ENTITLEMENT CALCULATION																				
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage						COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage					
	0.00%		0.00%		31.20% 31.20%						5.07%		0.00%		33.42% 33.42%					
	ADA	Base	Grade Span	Supplemental	Concentration	Total						ADA	Base	Grade Span	Supplemental	Concentration	Total			
Grades TK-3	136.88	\$ 7,702	\$ 801	\$ 531	\$ -	\$ 1,236,518						99.00	\$ 8,093	\$ 842	\$ 597	\$ -	\$ 943,689			
Grades 4-6	77.97	7,818		488	-	647,606						56.00	8,215		549	-	490,789			
Grades 7-8	49.29	8,050		502	-	421,544						42.00	8,458		565	-	378,980			
Grades 9-12	-	9,329	243	597	-	-						-	9,802	255	672	-	-			
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-						-	-	-	-	-	-			
Total Base, Supplemental, and Concentration Grant		\$ 2,060,604	\$ 109,641	\$ 135,423	\$ -	\$ 2,305,668							\$ 1,616,483	\$ 83,358	\$ 113,617	\$ -	\$ 1,813,458			
NSS Allowance		-	-	-	-	-							-	-	-	-	-			
TOTAL BASE	264.14	\$ 2,060,604	\$ 109,641	\$ 135,423	\$ -	\$ 2,305,668						197.00	\$ 1,616,483	\$ 83,358	\$ 113,617	\$ -	\$ 1,813,458			
ADD ONS:																				
Targeted Instructional Improvement Block Grant						\$ -												\$ -		
Home-to-School Transportation						-												-		
Small School District Bus Replacement Program						-												-		
ECONOMIC RECOVERY TARGET PAYMENT						-												-		
LCFF ENTITLEMENT						\$ 2,305,668												\$ 1,813,458		
STATE AID CALCULATION																				
Miscellaneous Adjustments						-												-		
Adjusted LCFF Entitlement						2,305,668												1,813,458		
Local Revenue (including RDA)						(989,857)												(841,204)		
Gross State Aid						\$ 1,315,811												\$ 972,254		
MINIMUM STATE AID CALCULATION																				
			12-13 Rate	2020-21 ADA									12-13 Rate	2021-22 ADA						
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,170.29	264.14		\$ 1,365,680						\$ 5,170.29	197.00					\$ 1,018,547		
2012-13 NSS Allowance (deficit)			\$ -			-												-		
Minimum State Aid Adjustments						-												-		
Less Current Year Property Taxes/In-Lieu						(989,857)												(841,204)		
Subtotal State Aid for Historical RL/Charter General BG						375,823												177,343		
Categorical funding from 2012-13 net of fair share reduction						84,609												84,609		
Charter School Categorical Block Grant adjusted for ADA				448.54	264.14	118,477							448.54	197.00				88,362		
Minimum State Aid Guarantee Before Proration Factor						578,909												350,314		
Proration Factor						0.00%												0.00%		
Minimum State Aid Guarantee						\$ 578,909												\$ 350,314		
CHARTER SCHOOL MINIMUM STATE AID OFFSET																				
LCFF Entitlement						2,305,668												1,813,458		
Minimum State Aid plus Property Taxes including RDA						1,568,766												1,191,518		
Offset						-												-		
Minimum State Aid Prior to Offset						578,909												350,314		
Total Minimum State Aid with Offset						578,909												350,314		
TOTAL STATE AID						\$ 1,315,811												\$ 972,254		
ADDITIONAL STATE AID (Additional SA)																				
						\$ -												\$ -		
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)																				
Change Over Prior Year			0.73%	16,711		\$ 2,305,668							-21.35%	(492,210)				\$ 1,813,458		
LCFF Entitlement Per ADA						8,729												9,205		
Per-ADA Change Over Prior Year			0.73%	63										5.45%	476					
Basic Aid Status (school districts only)						-												-		
LCFF SOURCES INCLUDING EXCESS TAXES																				
				Increase		2020-21								Increase				2021-22		
State Aid			-14.28%	(156,601)		\$ 939,988								-15.43%	(145,077)			\$ 794,911		
Education Protection Account						375,823												177,343		
Property Taxes Net of In-Lieu Transfers			0.00%	-		-								0.00%	-			-		
Charter In-Lieu Taxes			1.84%	17,883		989,857								-15.02%	(148,653)			841,204		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-6.06%	(138,718)		\$ 2,305,668								-12.74%	(293,730)			\$ 1,813,458		

Sunridge Charter (4930350) - 2021-22 2nd Interim										2/18/2022		v.22.2b		2022-23										v.22.2b		2023-24										v.22.2b	
LOCAL CONTROL FUNDING FORMULA										2022-23										2023-24																	
LCFF ENTITLEMENT CALCULATION																																					
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage															
Calculation Factors										5.33%		0.00%		35.86%		35.86%		3.61%		0.00%		36.28%		36.28%													
										ADA		Base		Grade Span		Supplemental		Concentration		Total		ADA		Base		Grade Span		Supplemental		Concentration		Total					
Grades TK-3										102.00		\$ 8,524		\$ 886		\$ 675		\$ -		\$ 1,028,658		102.00		\$ 8,832		\$ 919		\$ 708		\$ -		\$ 1,066,770					
Grades 4-6										58.00		8,653				621		-		537,868		58.00		8,965				651		-		557,699					
Grades 7-8										42.00		8,909				639		-		401,014		42.00		9,231				670		-		415,834					
Grades 9-12										-		10,324		268		760		-		-		-		10,697		278		796		-		-		-			
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-		-		-		-		-		-		-		-			
Total Base, Supplemental, and Concentration Grant										\$ 1,745,500		\$ 90,372		\$ 131,668		\$ -		\$ 1,967,540		\$ 1,808,536		\$ 93,738		\$ 138,029		\$ -		\$ -		\$ 2,040,303							
NSS Allowance										-		-		-		-		-		-		-		-		-		-		-		-					
TOTAL BASE										202.00		\$ 1,745,500		\$ 90,372		\$ 131,668		\$ -		\$ 1,967,540		202.00		\$ 1,808,536		\$ 93,738		\$ 138,029		\$ -		\$ 2,040,303					
ADD ONS:																																					
Targeted Instructional Improvement Block Grant																				\$ -																	
Home-to-School Transportation																				-																	
Small School District Bus Replacement Program																				-																	
ECONOMIC RECOVERY TARGET PAYMENT																				-																	
LCFF ENTITLEMENT																				\$ 1,967,540																	
STATE AID CALCULATION																																					
Miscellaneous Adjustments																				-																	
Adjusted LCFF Entitlement																				1,967,540																	
Local Revenue (Including RDA)																				(925,190)																	
Gross State Aid																				\$ 1,042,350																	
MINIMUM STATE AID CALCULATION																																					
										12-13 Rate		2022-23 ADA		N/A		12-13 Rate		2023-24 ADA		N/A																	
2012-13 RL/Charter Gen BG adjusted for ADA										\$ 5,170.29		202.00		\$ 1,044,399		\$ 5,170.29		202.00		\$ 1,044,399																	
2012-13 NSS Allowance (deficitd)																				-																	
Minimum State Aid Adjustments																				-																	
Less Current Year Property Taxes/In-Lieu																				(925,190)																	
Subtotal State Aid for Historical RL/Charter General BG																				119,209																	
Categorical funding from 2012-13 net of fair share reduction																				84,609																	
Charter School Categorical Block Grant adjusted for ADA																				90,605																	
Minimum State Aid Guarantee Before Proration Factor										448.54		202.00				448.54		202.00				294,423															
Proration Factor																				0.00%																	
Minimum State Aid Guarantee																				\$ 294,423																	
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																					
LCFF Entitlement																				1,967,540																	
Minimum State Aid plus Property Taxes including RDA																				1,219,613																	
Offset																				-																	
Minimum State Aid Prior to Offset																				294,423																	
Total Minimum State Aid with Offset																				294,423																	
TOTAL STATE AID																				\$ 1,042,350																	
ADDITIONAL STATE AID (Additional SA)																				\$ -																	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)																				\$ 1,967,540																	
Change Over Prior Year										8.50%		154,082				3.70%		72,763				\$ 2,040,303															
LCFF Entitlement Per ADA																				9,740																	
Per-ADA Change Over Prior Year										5.81%		535				3.71%		361				10,101															
Basic Aid Status (school districts only)																				-																	
LCFF SOURCES INCLUDING EXCESS TAXES																																					
										Increase		2022-23		Increase		2023-24																					
State Aid										16.13%		128,231		\$ 923,141		7.88%		72,763		\$ 995,904																	
Education Protection Account																				119,209																	
Property Taxes Net of In-Lieu Transfers										0.00%		-		-		0.00%		-		-																	
Charter In-Lieu Taxes										9.98%		83,986		925,190		0.00%		-		925,190																	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										11.70%		212,217		\$ 1,967,540		3.70%		72,763		\$ 2,040,303																	

Components of LCFF Entitlement

	2020-21	
Base Grant	\$ 2,060,604	264.14 ADA
Grade Span Adjustment	\$ 109,641	\$ 2,170,245 Adjusted Base Grant
Supplemental Grant	\$ 135,423 31%	
Concentration Grant	\$ - 31%	\$ 135,423 Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ -	
Add-ons: Home-to-School Transportation	\$ -	
Add-ons: Small School District Bus Replacement Program	\$ -	\$ - Add-ons
Total	\$ 2,305,668	\$ 2,305,668

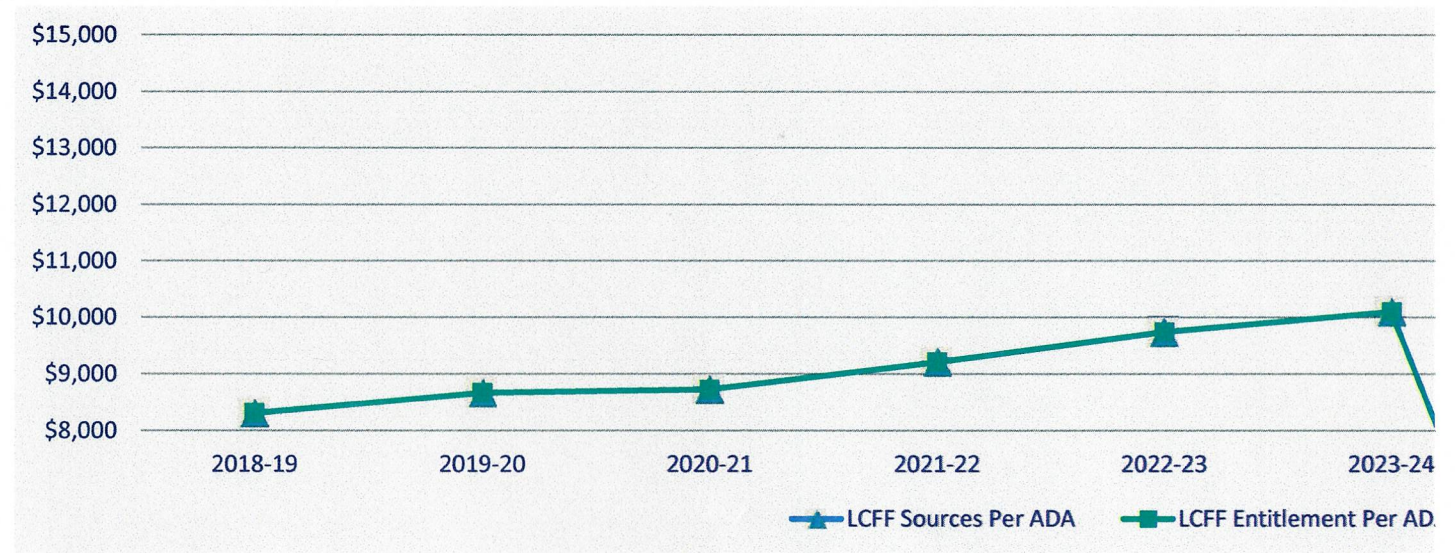


*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Sunridge Charter (4930350) - 2021-22 2nd Interim

Charts and Graphs

	LCFF Entitlement per ADA					
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Funded ADA	260.35	264.14	264.14	197.00	202.00	202.00
LCFF Sources per ADA	\$ 8,304.34	\$ 8,665.70	\$ 8,728.96	\$ 9,205.37	\$ 9,740.30	\$ 10,100.51
Net Change per ADA		\$ 361.35	\$ 63.27	\$ 476.41	\$ 534.93	\$ 360.21
Net Percent Change		4.35%	0.73%	5.46%	5.81%	3.70%
Estimated LCFF Entitlement per ADA	\$ 8,304.34	\$ 8,665.70	\$ 8,728.96	\$ 9,205.37	\$ 9,740.30	\$ 10,100.51
Net Change per ADA		\$ 361.35	\$ 63.27	\$ 476.41	\$ 534.93	\$ 360.21
Net Percent Change		4.35%	0.73%	5.46%	5.81%	3.70%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	301,500.00	284,000.00	144,869.93	284,000.00	0.00	0.0%
5) TOTAL REVENUES			301,500.00	284,000.00	144,869.93	284,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	197,218.00	200,465.00	110,919.57	200,465.00	0.00	0.0%
3) Employee Benefits		3000-3999	62,477.00	60,458.00	32,395.01	60,458.00	0.00	0.0%
4) Books and Supplies		4000-4999	17,100.00	20,313.00	8,007.11	20,313.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,700.00	17,035.00	4,998.27	17,035.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			266,495.00	298,271.00	156,319.96	298,271.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,005.00	(14,271.00)	(11,450.03)	(14,271.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(15,000.00)	(15,000.00)	0.00	(15,000.00)		

Child Development Fund: Apple Blossom After School Program

53

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			5.00	(29,271.00)	(11,450.03)	(29,271.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	188,050.00	169,802.00		169,802.40	0.40	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,050.00	169,802.00		169,802.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,050.00	169,802.00		169,802.40		
2) Ending Balance, June 30 (E + F1e)			188,055.00	140,531.00		140,531.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	4,000.00	4,000.00		4,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	184,055.00	136,531.00		136,531.40		
Fee driven program, all funds generated to be used by the fund only	0000	9780	184,055.00					
Fee driven program, all funds generated to be used by this fund only	0000	9780	0.00					
Fee driven program, all funds generated to be used by this fund only	0000	9780		136,531.00				
Fee driven program, all funds generated to be used by this fund only	0000	9780				136,531.40		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Child Development Fund: Apple Blossom After School Program

54

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	40,000.00	31,226.00	15,379.04	31,226.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,000.00	4,000.00	543.39	4,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,000.00	45,000.00	17,852.49	45,000.00	0.00	0.0%
5) TOTAL REVENUES			89,000.00	80,226.00	33,774.92	80,226.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	37,246.00	38,030.00	19,466.00	38,030.00	0.00	0.0%
3) Employee Benefits		3000-3999	12,312.00	12,291.00	6,288.00	12,291.00	0.00	0.0%
4) Books and Supplies		4000-4999	80,550.00	80,551.00	32,029.23	80,551.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,800.00	4,246.00	3,416.00	4,246.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			133,908.00	135,118.00	61,199.23	135,118.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(44,908.00)	(54,892.00)	(27,424.31)	(54,892.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	45,000.00	53,600.00	35,000.00	53,600.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			45,000.00	53,600.00	35,000.00	53,600.00		

Cafeteria Fund: Lunch Program

CS

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			92.00	(1,292.00)	7,575.69	(1,292.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,835.00	7,342.00		7,341.93	(0.07)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,835.00	7,342.00		7,341.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,835.00	7,342.00		7,341.93		
2) Ending Balance, June 30 (E + F1e)			10,927.00	6,050.00		6,049.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	4,000.00	4,000.00		4,000.00		
Stores		9712	457.00	457.00		456.80		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,470.00	1,593.00		1,593.13		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Cafeteria Fund: Lunch Program

56

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	2,000.00	798.07	2,000.00	0.00	0.0%
5) TOTAL REVENUES			53,000.00	52,000.00	50,798.07	52,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,000.00	51,000.00	12,750.00	51,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	115,000.00	41,714.59	115,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			140,000.00	166,000.00	54,464.59	166,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(87,000.00)	(114,000.00)	(3,666.52)	(114,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Deferred Maintenance Fund

57

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			(87,000.00)	(114,000.00)	(3,666.52)	(114,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	298,914.00	330,407.00		330,407.01	0.01	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			298,914.00	330,407.00		330,407.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			298,914.00	330,407.00		330,407.01		
2) Ending Balance, June 30 (E + F1e)			211,914.00	216,407.00		216,407.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	211,914.00	216,407.00		216,407.01		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Deferred Maintenance Fund

58

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	2,000.00	783.61	2,000.00	0.00	0.0%
5) TOTAL REVENUES			3,000.00	2,000.00	783.61	2,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,000.00	2,000.00	783.61	2,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Special Reserve Fund: Other Than Capital Outlay

59

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	2,000.00	783.61	2,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	312,278.00	310,668.00		310,668.21	0.21	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			312,278.00	310,668.00		310,668.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			312,278.00	310,668.00		310,668.21		
2) Ending Balance, June 30 (E + F1e)			315,278.00	312,668.00		312,668.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	315,278.00	312,668.00		312,668.21		
Volatile State revenue/funding for schools	0000	9780	315,278.00					
Volatile State revenue/funding for schools	0000	9780		312,668.00				
Volatile State revenue/funding for schools	0000	9780				312,668.21		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Special Reserve Fund: Other Than Capital Outlay

60

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,000.00	5,000.00	1,884.07	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			7,000.00	5,000.00	1,884.07	5,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,000.00	5,000.00	1,884.07	5,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	99,405.00	99,817.00	99,816.03	99,817.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(99,405.00)	(99,817.00)	(99,816.03)	(99,817.00)		

Special Reserve Fund: Postemployment Benefits

61

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			(92,405.00)	(94,817.00)	(97,931.96)	(94,817.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	756,206.00	752,233.00		752,232.57	(0.43)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			756,206.00	752,233.00		752,232.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			756,206.00	752,233.00		752,232.57		
2) Ending Balance, June 30 (E + F1e)			663,801.00	657,416.00		657,415.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	663,801.00	657,416.00		657,415.57		
Retirement Program Liability (CRSP)	0000	9780	663,801.00					
Retirement Program Liability (CRSP)	0000	9780		657,416.00				
Retirement Program Liability (CRSP)	0000	9780				657,415.57		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Special Reserve Fund: Postemployment Benefits

62

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	1,000.00	397.63	1,000.00	0.00	0.0%
5) TOTAL REVENUES			2,000.00	1,000.00	397.63	1,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	1,000.00	397.63	1,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Building Bond Fund: Measure M

63

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000.00	1,000.00	397.63	1,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	158,727.00	157,640.00		157,640.46	0.46	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			158,727.00	157,640.00		157,640.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			158,727.00	157,640.00		157,640.46		
2) Ending Balance, June 30 (E + F1e)			160,727.00	158,640.00		158,640.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	160,727.00	158,640.00		158,640.46		
Measure M approved projects only	0000	9780	160,727.00					
Measure M approved projects only	0000	9780		158,640.00				
Measure M approved projects only	0000	9780				158,640.46		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Building Bond Fund: Measure M

64

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,500.00	17,720.00	13,549.01	17,720.00	0.00	0.0%
5) TOTAL REVENUES			10,500.00	17,720.00	13,549.01	17,720.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,500.00	8,720.00	0.00	8,720.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	9,000.00	9,000.00	0.00	9,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			10,500.00	17,720.00	0.00	17,720.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	13,549.01	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Capital Facilities Fund: Developer Fees

65

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	13,549.01	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,723.00	44,981.00		44,980.80	(0.20)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,723.00	44,981.00		44,980.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,723.00	44,981.00		44,980.80		
2) Ending Balance, June 30 (E + F1e)			31,723.00	44,981.00		44,980.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	31,723.00	44,981.00		44,980.80		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Capital Facilities Fund: Developer Fees

66

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	600.00	270.84	600.00	0.00	0.0%
5) TOTAL REVENUES			1,000.00	600.00	270.84	600.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,000.00	600.00	270.84	600.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Special Reserve Fund: Capital Outlay

67

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,000.00	600.00	270.84	600.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	107,852.00	107,378.00		107,378.31	0.31	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,852.00	107,378.00		107,378.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,852.00	107,378.00		107,378.31		
2) Ending Balance, June 30 (E + F1e)			108,852.00	107,978.00		107,978.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	108,852.00	107,978.00		107,978.31		
Capital Equipment purchases only	0000	9780	108,852.00					
Capital Equipment purchases only	0000	9780		107,978.00				
Capital Equipment purchases only	0000	9780				107,978.31		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Special Reserve Fund: Capital Outlay

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

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	377.59	377.59		
Charter School	194.00	194.00		
Total ADA	571.59	571.59	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	298.00	304.00		
Charter School	194.00	196.00		
Total ADA	492.00	500.00	1.6%	Met
2nd Subsequent Year (2023-24)				
District Regular	298.00	304.00		
Charter School	194.00	196.00		
Total ADA	492.00	500.00	1.6%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	320	320		
Charter School	207	207		
Total Enrollment	527	527	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	320	320		
Charter School	207	207		
Total Enrollment	527	527	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	320	320		
Charter School	207	207		
Total Enrollment	527	527	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	387	416	
Charter School	266	281	
Total ADA/Enrollment	653	697	93.7%
Second Prior Year (2019-20)			
District Regular	378	401	
Charter School	233	248	
Total ADA/Enrollment	611	649	94.1%
First Prior Year (2020-21)			
District Regular	378	357	
Charter School	233	226	
Total ADA/Enrollment	611	583	104.8%
Historical Average Ratio:			97.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.0%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	378	320		
Charter School	194	207		
Total ADA/Enrollment	572	527	108.5%	Not Met
1st Subsequent Year (2022-23)				
District Regular	304	320		
Charter School	196	207		
Total ADA/Enrollment	500	527	94.9%	Met
2nd Subsequent Year (2023-24)				
District Regular	304	320		
Charter School	196	207		
Total ADA/Enrollment	500	527	94.9%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

District Regular is Apple Blossom Elementary and we are allowed to use prior year or current year ADA, whichever is greater, and we are using prior year for this school. Prior year is actually 2019-20 as we were held harmless for 20-21 due to COVID19

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4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue		Percent Change	Status
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2021-22)	8,067,770.00	8,057,373.00	-0.1%	Met
1st Subsequent Year (2022-23)	7,599,938.00	7,788,134.00	2.5%	Not Met
2nd Subsequent Year (2023-24)	7,737,577.00	7,955,843.00	2.8%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

At 1st Interim COLA for 22-23 was 2.48% and 3.11% for 23-24. The Governor's January budget proposal for 2022-23 increases COLA for both these years, 22-23 is now estimated at 5.33% and 23-24 is 3.61%. This report includes these increased COLA amounts.

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5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	5,003,494.93	5,912,850.51	84.6%
Second Prior Year (2019-20)	5,728,996.88	6,640,886.87	86.3%
First Prior Year (2020-21)	5,404,762.39	6,188,867.88	87.3%
Historical Average Ratio:			86.1%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.1% to 90.1%	82.1% to 90.1%	82.1% to 90.1%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	5,361,712.00	6,232,249.93	86.0%	Met
1st Subsequent Year (2022-23)	4,784,351.00	5,589,295.00	85.6%	Met
2nd Subsequent Year (2023-24)	4,868,089.00	5,706,679.00	85.3%	Met

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

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

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

Explanation:
(required if NOT met)

Subsequent years include estimated necessary salary reductions.

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6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2021-22)	365,268.00	461,032.00	26.2%	Yes
1st Subsequent Year (2022-23)	495,412.00	385,316.00	-22.2%	Yes
2nd Subsequent Year (2023-24)	303,939.00	323,218.00	6.3%	Yes

Explanation:
(required if Yes)

Federal revenue for COVID19 relief is coming to all schools and how much we are getting constantly changes. We are changing spending strategies and some of these federal revenue programs are funded based on when funds are spent.

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

Current Year (2021-22)	726,121.00	1,067,298.00	47.0%	Yes
1st Subsequent Year (2022-23)	527,181.00	529,014.00	0.3%	No
2nd Subsequent Year (2023-24)	546,758.00	549,028.00	0.4%	No

Explanation:
(required if Yes)

State revenue for COVID19 relief is updated as we move through the year. We have just received Educator Effectiveness funding and that was added to all school budgets.

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

Current Year (2021-22)	634,080.00	630,514.00	-0.6%	No
1st Subsequent Year (2022-23)	555,385.00	540,185.00	-2.7%	No
2nd Subsequent Year (2023-24)	556,263.00	541,145.00	-2.7%	No

Explanation:
(required if Yes)

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

Current Year (2021-22)	359,703.98	383,698.98	6.7%	Yes
1st Subsequent Year (2022-23)	160,325.00	144,466.00	-9.9%	Yes
2nd Subsequent Year (2023-24)	163,270.00	147,092.00	-9.9%	Yes

Explanation:
(required if Yes)

21-22 Books and Supplies increased with the increase in COVID19 funding. 22-23 and 23-24 have been adjusted down slightly as we use COVID19 funds this year for items we would have purchased in future years.

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

Current Year (2021-22)	1,716,678.96	1,788,215.96	4.2%	No
1st Subsequent Year (2022-23)	1,481,342.00	1,417,221.00	-4.3%	No
2nd Subsequent Year (2023-24)	1,391,303.00	1,488,990.00	7.0%	Yes

Explanation:
(required if Yes)

2023-24 includes counseling services for all district schools as the charters will not receive enough COVID funding to cover these costs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	1,725,469.00	2,158,844.00	25.1%	Not Met
1st Subsequent Year (2022-23)	1,577,978.00	1,454,515.00	-7.8%	Not Met
2nd Subsequent Year (2023-24)	1,406,960.00	1,413,391.00	0.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	2,076,382.94	2,171,914.94	4.6%	Met
1st Subsequent Year (2022-23)	1,641,667.00	1,561,687.00	-4.9%	Met
2nd Subsequent Year (2023-24)	1,554,573.00	1,636,082.00	5.2%	Not Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

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

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

Federal revenue for COVID19 relief is coming to all schools and how much we are getting constantly changes. We are changing spending strategies and some of these federal revenue programs are funded based on when funds are spent.

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

State revenue for COVID19 relief is updated as we move through the year. We have just received Educator Effectiveness funding and that was added to all school budgets.

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

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

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

21-22 Books and Supplies increased with the increase in COVID19 funding. 22-23 and 23-24 have been adjusted down slightly as we use COVID19 funds this year for items we would have purchased in future years.

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

2023-24 includes counseling services for all district schools as the charters will not receive enough COVID funding to cover these costs.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	282,700.00	300,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		300,000.00	

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

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

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	16.4%	16.3%	16.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.5%	5.4%	5.4%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	(321,038.93)	7,321,236.93	4.4%	Met
1st Subsequent Year (2022-23)	(33,268.00)	6,444,682.00	0.5%	Met
2nd Subsequent Year (2023-24)	(37,529.00)	6,562,066.00	0.6%	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Ending Fund Balance	
General Fund	
Projected Year Totals	
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)
	Status
Current Year (2021-22)	3,618,696.11 Met
1st Subsequent Year (2022-23)	3,575,428.00 Met
2nd Subsequent Year (2023-24)	3,527,795.00 Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2021-22)	3,261,165.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA		
5% or \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	572	500	500
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? ☐
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	10,150,226.94	8,581,608.00	8,669,324.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	10,150,226.94	8,581,608.00	8,669,324.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	406,009.08	343,264.32	346,772.96
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	406,009.08	343,264.32	346,772.96

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,663,600.00	1,398,000.00	1,406,100.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00		
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,663,600.00	1,398,000.00	1,406,100.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.39%	16.29%	16.22%
District's Reserve Standard (Section 10B, Line 7):	406,009.08	343,264.32	346,772.96
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

This district board policy states it will maintain a 17% reserve. Line 9 above is a little lower and it is due to SACS software issue as they do not deduct STRS on Behalf of State prior to calculating the reserve and this deduction is allowable. If the SACS software did the calculation correctly the reserve percentage would show 17%.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

Yes

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

We have been advised by SCOE to use Basic Aid Supplement Funds for one time expenditures and this is no longer possible and has not been for years due to higher special education costs and lower funding, negotiations difficulties, and our LCFF "Lite" status with an unduplicated pupil count below 30% resulting in little supplemental funding and no concentration funding. The salary agreements for the past 4 years are only affordable by using BAS funds and sharing these funds with all schools. These funds are now necessary to keep programs and employees at an acceptable level.

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(1,142,192.00)	(1,044,192.00)	-8.6%	(98,000.00)	Not Met
1st Subsequent Year (2022-23)	(1,157,036.00)	(1,057,076.00)	-8.6%	(99,960.00)	Not Met
2nd Subsequent Year (2023-24)	(1,172,177.00)	(1,070,218.00)	-8.7%	(101,959.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	1,365,007.00	1,369,817.00	0.4%	4,810.00	Met
1st Subsequent Year (2022-23)	1,244,306.00	1,255,613.00	0.9%	11,307.00	Met
2nd Subsequent Year (2023-24)	1,200,797.00	1,212,379.00	1.0%	11,582.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	1,055,387.00	1,088,987.00	3.2%	33,600.00	Met
1st Subsequent Year (2022-23)	855,254.00	855,387.00	0.0%	133.00	Met
2nd Subsequent Year (2023-24)	855,254.00	855,387.00	0.0%	133.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

Contribution to special education decreased due to expense reductions.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Annual payments for GO Bonds increases every year. 21-22 includes compensated absences (vacation pay) for 12 month employees and is the actual calculated amount at 7/1/21. CRSP in 20-21 was for four retirees and in 21-22 there are now nine retirees receiving this early retirement incentive. In 22-23 there are still nine retirees and in 23-24 the retiree count drops to five. CRSP is paid in three equal installments over a three year period.

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

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

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

No

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

Explanation:
(Required if Yes)

BS

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

2. OPEB Liabilities

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 2a minus Line 2b)
- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

First Interim (Form 01CSI, Item S7A)	Second Interim
85,406.00	85,406.00
0.00	0.00
85,406.00	85,406.00

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2021

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
- Current Year (2021-22)
- 1st Subsequent Year (2022-23)
- 2nd Subsequent Year (2023-24)

First Interim (Form 01CSI, Item S7A)	Second Interim
0.00	0.00
0.00	0.00
0.00	0.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
- Current Year (2021-22)
- 1st Subsequent Year (2022-23)
- 2nd Subsequent Year (2023-24)

5,798.00	5,798.00
5,856.00	5,856.00
5,915.00	5,915.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- Current Year (2021-22)
- 1st Subsequent Year (2022-23)
- 2nd Subsequent Year (2023-24)

5,798.00	5,798.00
5,856.00	5,856.00
5,915.00	5,915.00

- d. Number of retirees receiving OPEB benefits
- Current Year (2021-22)
- 1st Subsequent Year (2022-23)
- 2nd Subsequent Year (2023-24)

1	1
1	1
1	1

4. Comments:

86

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

n/a

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

n/a

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

First Interim (Form 01CSI, Item S7B)	Second Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	37.9	35.3	30.0	30.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

88

Negotiations Not Settled

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

26,439

Current Year
(2021-22)1st Subsequent Year
(2022-23)2nd Subsequent Year
(2023-24)

7. Amount included for any tentative salary schedule increases

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

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year
(2021-22)1st Subsequent Year
(2022-23)2nd Subsequent Year
(2023-24)

Yes

Yes

Yes

375,180

378,932

382,721

100.0%

100.0%

100.0%

Actual

1.0%

1.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No

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

If Yes, explain the nature of the new costs:

H&W Benefits 2 and 3 above: Only employer costs for health and welfare are budgeted resulting in 100% of the cost being paid by the district, what the employee pays to cover dependents is not included. Step and Column Adjustments below: Only salary costs are shown for the subsequent years, this does not include employer costs. The 2% annual change is reflected on the MYPs. These totals are for Apple Blossom and Twin Hills CMS only.

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year
(2021-22)1st Subsequent Year
(2022-23)2nd Subsequent Year
(2023-24)

Yes

Yes

Yes

Actual

52,878

53,936

2.0%

2.0%

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

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year
(2021-22)1st Subsequent Year
(2022-23)2nd Subsequent Year
(2023-24)

Yes

Yes

Yes

Yes

Yes

Yes

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

For subsequent years there is a total overall amount of necessary reductions noted on the MYPs. Part of the overall reduction involves salary and benefits as this large reduction to expenditures can only be achieved by reducing staff.

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	25.0	29.2	27.0	27.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)1st Subsequent Year
(2022-23)2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

12,914

7. Amount included for any tentative salary schedule increases

Current Year
(2021-22)1st Subsequent Year
(2022-23)2nd Subsequent Year
(2023-24)

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

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
160,421	162,025	163,645
100.0%	100.0%	100.0%
Actual	1.0%	1.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Actual	25,828	26,344
	2.0%	2.0%

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

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

For subsequent years there is a total overall amount of necessary reductions noted on the MYPs. Part of the overall reduction involves salary and benefits as this large reduction to expenditures can only be achieved by reducing staff.

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?

n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	4.2	4.0	4.0	4.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

**Management/Supervisor/Confidential
Step and Column Adjustments**

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step and column over prior year

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior and current fiscal years?

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

Yes

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

Yes

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

A5. For this year, 21-22, the final salary increase agreement was 2% for 20-21 and 4% for 21-22, a total of 6%. COLA for last year was zero and COLA for this year is 5.07%. A6. This district pays health benefits for one long-term superintendent and this will not be repeated. A9. Dr. Anna-Maria Guzman was hired as this district's new superintendent on July 1, 2021.

End of School District Second Interim Criteria and Standards Review

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Second Interim
2021-22 Projected Totals
Technical Review 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) EXCEPTION

Explanation: A Cashflow Worksheet for each school is provided with this report and is prepared using Excel.

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) EXCEPTION

Explanation: Multiyear Projection Worksheets are provided with this report for each school and are prepared using Excel.

Checks Completed.

District/Apple Blossom Elem/Twin Hills CMS/Orchard View/Funds 12-40

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Second Interim
2021-22 Projected Totals
Technical Review Checks

Sunridge Charter
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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SunRidge Charter School

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NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____
District Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 10, 2022

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

____ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

____ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Patty Nosecchi

Telephone: 707-823-0871

Title: Business Manager

E-mail: pnosecchi@twinhillsusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	

District/Apple Blossom Elem/Twin Hills CMS/Orchard View/Funds 12-40

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CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?		X
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

District/Apple Blossom Elem/Twin Hills CMS/Orchard View/Funds 12-40

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SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

District/Apple Blossom Elem/Twin Hills CMS/Orchard View/Funds 12-40

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Charter Number: _____

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2021-22 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Anna-Maria Guzman, Ed.D.

Title: Superintendent

For additional information on the interim report, please contact:

Charter School Contact:

Patty Nosecchi
Name

Business Manager
Title

707-823-0871
Telephone

pnosecchi@twinhillsusd.org
E-mail Address



**Twin Hills
School District**

APPLE BLOSSOM | K-5
ORCHARD VIEW | K-12
SUNRIDGE | K-8
TWIN HILLS | 6-8

700 Watertrough Rd. | Sebastopol, CA 95472 | tel (707) 823-0871 | fax (707) 823-5832 | www.twinhillsusd.org

Second Interim Report 2021-22

Exhibits & Budget Updates

SCOE BIZ

Business Services

Bulletin No. 22-14



Sonoma County
Office of Education

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

February 11, 2022

To: District and Charter Business Services
From: Sarah Lampenfeld, Director External Fiscal Services
Subject: 2021-22 Second Interim guidance and the Governor's 2022-23 Budget Proposal

The purpose of this letter is to review the process for the Interim Reports. The financial reporting periods and requested forms are due as listed below. Please plan your work around these deadlines:

<u>Interim Report period</u>	<u>Reporting Dates covered</u>	<u>Due to SCOE</u>
1 st Interim	July 1 through October 31	December 15
2 nd Interim	July 1 through January 31	March 15
3 rd Interim*	July 1 through April 30 (Year End Projection)	June 1

*Only applicable to districts that had either a Qualified or Negative certification at 2nd Interim.

Governor's Proposed Budget

On January 10, 2022, the Governor released his proposed State Budget for the upcoming 2022-2023 fiscal year. Governor Newsom's State Budget proposal provides more funding to education due to the robust economy California has experienced in the 2021-22 fiscal, while offering fewer new initiatives than seen with the 2021-22 State Budget (which is appreciated by LEAs). Some of the major 2022-23 proposed budget components include:

- 5.33% statutory COLA, applied to the base grants
- A solution to the ADA cliff for **School Districts** by proposing to fund schools on the greater of: Current-Year ADA, Prior-Year ADA or Computed Average ADA using the prior three year's ADA
- Additional \$3.4 billion ongoing for the Expanded Learning Opportunities Program
- \$700 million in grants focused on early literacy
- \$1.5 billion in one-time grants (over four years) for Career Pathway Programs
- \$500 million (over four years) in one-time investment for Dual Enrollment for high school students to take classes that count towards high school graduation and college credit
- \$2.225 billion for school construction projects through the School Facility Program
- \$1.5 billion one-time (over three years) funds to support school transportation programs
- An additional \$596 million to fund universal access to subsidized school meals
- \$500 million in Prop 98 General Fund special education funding
 - \$140.6 million to fund the 5.33% COLA to special education

The proposal includes deposits into the education rainy day fund for 2020-21 through 2022-23 since all four conditions of Proposition 2 would be met. The proposed deposits would trigger the cap on district reserves for the 2022-23 fiscal year. Basic aid and districts with fewer than 2,501 ADA are exempt from the reserve cap.

Guidelines and Common Message ~ Please use the guidance provided in the Common Message in conjunction with this SCOE Biz Bulletin when finalizing your LEA's 2021-22 Second Interim Report.

The following are SCOE guidelines:

✦ **Dartboard**

- Use the School Services of California (SSC) *School District and Charter School Financial Projection Dartboard 2022-23 Governor's Budget* for economic planning factors.

✦ **Cost of Living Adjustment for 2nd Interim MYP**

- Per the SSC Dartboard, COLA planning factors

COLA percentages	2021-22	2022-23	2023-24	2024-25
DOF Estimated Funded COLA	1.70%	5.33%	3.61%	3.64%
Planning COLA	5.07%	5.33%	3.61%	3.64%

- The Planning COLA of 5.33% is proposed for Special Education and all other programs outside the LCFF.
- The Governor's 2022-23 proposal includes a significant change in average daily attendance (ADA) for LEAs experiencing a decline in enrollment and ADA.
 - Beginning in 2022-23, and for future years the proposal would allow a school district to be funded on the greater of the following: Current-Year ADA, Prior-Year ADA or Computed Average ADA using the prior three year's ADA
 - The Governor's January proposal is for school districts however, please note proposed bills, since the Governor's proposal, have offered language to change the current proposal to include charter schools.
- Each LEA should evaluate their budget's fiscal tolerance *if* using the proposed ADA change. LEAs should consider creating multiple scenarios or assigning the resulting growth in revenues to the LEA's fund balance if the proposal does not come to fruition.
- Please use the most recent version of the LCFF Calculator that is available on the Fiscal Crisis and Management Assistance Team web page at www.FCMAT.org.
 - Please note that the FMCAT team is working to incorporate the proposed changes into the LCFF calculator however, they have not provided a release date. Typically, a LCFF calculator is available after the certification of P-1. As soon as I hear more regarding the updated version

I will update everyone. Please reach out to your Fiscal Advisor if you have questions.

✚ **STRS Employer rates for 2022-23 and 2023-24**

- If using the rates on the SSC Dartboard, please be aware of your LEAs fiscal tolerance for change. These rates are estimates and most likely will change between now and the final adoption of the State budget.
 - Per SSC Fiscal Report: *CalPERS Rates Projected to Decrease*, the CalPERS board will consider outyears rate decreases based on the June 30, 2021 Schools Pool Actuarial Valuation report in April 2022.

Other items to consider:

✚ **MYP advice:**

- MYPs are built on assumptions, and those assumptions are expected to change. Anchor assumptions on reasonable estimates and communicate with stakeholders. Document thoroughly.
- Consider creating two MYPs: one reflective of current circumstances, and one with all the pandemic one-time funds removed. Is the LEA structural deficit spending? **Plan ahead if expenditure reductions are necessary when the one-time funds are gone.**
- Each LEA should evaluate their budget's fiscal tolerance *if* using the proposed ADA change. LEAs should consider creating multiple scenarios or assigning the resulting growth in revenues to the LEA's fund balance if the proposal does not come to fruition.

✚ **One-Time Stimulus Funding**

- Plan expenditures according to spending deadlines and incorporate into cash flow and MYP appropriately.
 - Be mindful of whether one-time stimulus funds are considered unearned revenue (U) or fund balance (F) to avoid over budgeting of revenues in the current and subsequent years.
- Utilize the reporting cycle information to update and keep budget accurate.

✚ **Declining enrollment or ADA**

- Remember to pay close attention to enrollment and ADA numbers in the current year. Understand what is happening. Is the LEA experience an increase in absences due to the pandemic and the latest COVID omicron surge?

✚ **Routine Restricted Maintenance Account:**

- All districts must comply with the minimum 3% contribution unless exempt due to district size. Per numerous Assembly bills, several resources' expenditures may be excluded from the 3% calculation.
 - Exclude STRS on-behalf (Resource 7690) from expenditures
 - Exclude Federal CARES/CRRS/ARP Act expenditures. (Resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 3220, 5316, 7027, and 7420)

✦ **LCFF Budget/LCAP:**

- LCAP One-Time Supplement: LEAs are required to present an update on the 2021-22 LCAP Annual Update and Budget Overview for Parents at a regularly scheduled meeting of the LEA governing board on or before February 28, 2022. This one-time supplement must include all available mid-year outcome data related to the metrics in the 2021-22 LCAP and mid-year expenditure and implementation data on all actions in the 2021-22 LCAP.
- Changes to the LCAP template, approved in November 2021, incorporate the new requirements of carryover calculation and a demonstration of how additional concentration grant add-on funding is being used by LEAs. All LEAs should review their actions and expenditures to ensure progress towards meeting the increased service requirement in 2021-22.

✦ **Reserves**

- Maintaining reserves during uncertain times is extremely important for long-term fiscal health and allows LEAs time to thoughtfully identify and implement budget adjustments over time. LEAs should maximize the use of all one-time federal funds and other restricted resources to preserve unrestricted fund balances. Remember that one-time funds will only come once.
- Reserve cap will be triggered resulting in a cap of 10% on local reserves (combined assigned and unassigned General Fund balances) for districts who are not Basic Aid or districts with fewer than 2,501 average daily attendance (ADA) beginning with the 2022-23 fiscal year's Adopted Budget.
- Districts affected should begin planning now to ensure compliance with this new requirement.

✦ **Early Education:**

- Beginning in 2022-23, the offering of Universal TK expands TK to four-year-olds whose fifth birthday occurs between September 2 and February 2, inclusive. The program continues to expand through 2025-26 until TK is offered to three-year-olds whose fourth birthday occurs by September 1, inclusive.
- The Governor's January proposal includes additional funds to support Universal TK by proposing an add-on to the LCFF of \$2,813 for TK ADA to fund the lower student-to-staff ratio (12:1).

✦ **Expanded Learning Opportunities Program:**

- The 2021-22 Budget Act included a new ongoing program intended to expand learning opportunities for all students, with a focus on students who are low-income, foster youth, or English learners. For fiscal year 2021-22, statute requires LEAs to offer the ELO Program to all transitional kindergarten (TK)/K-6 classroom based unduplicated pupils and to provide program access to at least 50% of enrolled TK/K-6 classroom-based unduplicated pupils. But, there will be a grace period as programs will not be required to be compliant in meeting the requirement of 50% of unduplicated student enrollment on the first day of the

2021–22 school year. The intent is for LEAs to grow their capacity and meet the 50% enrollment in the first year and therefore, statute provides flexibility for 2021–22 funds to be used to develop an ELO Program or provide services. The offering requirement is **not** a condition of apportionment and LEAs will **not** be audited for the program until the 2022–23 fiscal year. LEAs can expect the requirements of this program to increase in fiscal year 2022-23.

✦ **Instructional Materials:**

- Budgets and multi-year projections should consider the costs associated with instructional material adoptions.
- For more detailed information go to:
<http://www.cde.ca.gov/ci/cr/cf/> and click on "Instructional Materials Frequently Asked Questions" for **direct responses to realistic/practical questions**.

✦ **Basic Aid Supplemental Funding (BAS):**

- For districts that sponsor charter schools and receive BAS funding, please be aware this funding has been capped at the sponsoring district's in-lieu of property tax transfer amount related to non-resident charter school students and that the fluctuation in funding from one year to the next can be significant due to: the funding status of the district of residence (LCFF vs. Basic Aid), the number of non-resident charter school students, and other factors. Each district is uniquely sensitive to possible changes to their BAS funding. Due to volatility in property taxes to school districts and continued complicated formulas for qualification and funding amounts, the County recommends basic aid supplemental funding only be used for one-time purposes.

✦ **Basic Aid/ Excess Tax School Districts:**

- Complete and accurate ADA and property tax information is not available until all taxes have been collected and deposited in July of each year. P-1 estimates for 2021-22 were reported in November 2021 and updated P-2 estimates will be distributed and reported by April 15, 2022.
- *Minimum State Aid* ~ Under LCFF, basic aid districts will receive minimum state aid (hold harmless funding) of no less than the amount received in 2012-13, which represents their categorical allocation net of 8.92% fair share reduction.
- *Education Protection Account (EPA)* ~ All districts are guaranteed a minimum of \$200 per ADA of EPA funding.
- *RDA Residual (8047 RDAX)* ~ Basic Aid/Excess Tax school districts should not budget more than 50% of their prior *full* year RDA Residual (8047 – RDAX) tax revenues.
- RDA residual (RDAX) tax revenues for 2021-22 are unknown and uncertain. The first 2021-22 payment posted in December/January and the second payment will occur in May/June 2022.
- *RDA asset liquidation (8047-LQID)* ~ Tax revenues should only be budgeted upon receipt. This form of revenue is rare.
- *District of Choice (DOC) funding* ~ The DOC program is authorized through July 01, 2023. However, there are significant changes to the program, such as: registration of the program with the State Superintendent of Public Instruction

(SPI) and the County; required public disclosures; and reduced funding, to name a few. Annually, districts that elect to be in the program must register with the SPI. For a school district of choice that is a basic aid school district, the apportionment funding for applicable ADA shall be 25% (reduced from 70%) of the school district LCFF base grant that would have been apportioned to the school district of residence. This was effective beginning the 2017-18 fiscal year. See Ed Code 48301 through 48317.

- Basic aid districts are subject to the Local Control and Accountability Plan (LCAP) and Supplemental and Concentration Grant regulations under LCFF.

✦ **K-3 Grade Span Adjustment (GSA):**

- School districts must maintain an average K-3 class size of 24 **by school site** unless a collectively bargained alternative to the statutory requirements have been agreed upon. If an annual audit of a school district finds the district out of compliance, the CDE will retroactively reduce the district's funding. There is no waiver process. Please review actual 2021-22 enrollment **by school site** now that the school year has begun. Actual amounts may be different than what you anticipated in the preparation of your adopted budget.

✦ **Form AB 2756 Reporting Requirements:**

- Please be reminded that Education Code Sections 42127 and 42127.6 require districts to submit to the County Office any studies, reports, evaluations, or audits done of the district that contain evidence that the district is showing fiscal distress. The AB2756 Reporting Requirement form is used to communicate such work and should be completed by all LEAs and then returned to SCOE with all interim financial reporting. The form is available at <http://www.scoe.org/pub/htdocs/fiscal-forms.html>

✦ **STRS On Behalf Contribution ~ Resource 7690:**

- Districts should adjust their 2021-22 budget to reflect a STRS On-Behalf pension contribution. An estimate similar to 2020-21 actuals may be utilized or 2021-22 estimates provided in the Year-End Close Manual. This will aid with account analysis and ensure the Special Ed MOE and other reporting requirements reflect this information consistently from year to year going forward. At the end of the year, a journal entry will be prepared to record actual STRS on-behalf costs when actual data is known.

✦ **Cash Flow Report:**

- **Please notify SCOE immediately if you do not anticipate having sufficient cash.**
- Please note: Cash in all funds must be positive at June 30, 2022.
- Education Code Section 42603 allows LEAs to borrow between funds temporarily. There are limitations which are noted below:
 - No more than 85% of the money held in any fund during the current fiscal year may be transferred.
 - The funds must be repaid by June 30th of the current fiscal year if the transfer was completed prior to the last 120 days of the fiscal year.

- If the funds were transferred within the last 120 days of the fiscal year, repayment of the funds must be made prior to June 30th in the subsequent fiscal year.
- Changes in property valuations can affect the cash flow of property taxes.
- Cash flow related to funding can be found at:
 - *Principal Apportionment:*
 - Go to: <http://www.cde.ca.gov/fg/aa/pa/index.asp>
 - To get monthly payment schedule, click on Payment Schedule Summary - LEA detail on the following website: <https://www.cde.ca.gov/fg/aa/pa/iassf21adv.asp>
 - *Categorical funding:*
 - Estimated cash flow schedules (prepared monthly), reporting deadlines and a list program funding by name is available from this site. Go to: <https://www.cde.ca.gov/fg/aa/ca/estcashflow.asp>
 - *Education Protection Account (EPA) Apportionment:*
 - EPA funding uses Resource 1400, Object 8012 and will be received quarterly.
 - Go to: <https://www.cde.ca.gov/fg/aa/pa/epa2122.asp>
- A Cash Flow report template may be found on the SCOE website at <http://www.scoe.org/pub/htdocs/fiscal-forms.html> along with the multi-year projection worksheet. Also accepted are either the SACS software version or the district's own version.

Forms to Submit with your Interim Report

The full Interim Report software package, including the cash flow, dat file, and MYP, should be submitted to your SCOE Advisor by e-mail. The following information/forms are requested.

✦ **LCFF Calculator – FCMAT Calculator**

- Use the FCMAT Calculator 22.2b version or newer, if available. It can be found at www.fcmat.org Please provide an electronic copy *and* the following tabs of the calculator in hard copy that were presented to the board

✦ **Balancing Spreadsheet** ~ Due to the change to the LCFF funding model, there is presently no mechanism or technical review check (TRC) in the SACS2021ALL software which assesses State revenue. SCOE created a Balancing Spreadsheet that will assist in determining if your SACS2021ALL LCFF revenue sources tie with your LCFF Calculator, Escape, and Multi-year projection. The document can be found at: <http://www.scoe.org/pub/htdocs/fiscal-forms.html>

✦ **Combined District and Charter School Enrollment and ADA Data**

- A sample worksheet template can be found at:
<http://www.scoe.org/pub/htdocs/fiscal-forms.html> and is called LCFF enrollment ADA.

✦ **Cash Flow** Statement (SACS form, SCOE's template, or district's own form), include assumptions!

✦ **Multi-Year Projection** Worksheet with narrative/justifications/assumptions (SACS software form, SCOE's template, or district's own form). The MYP must report unrestricted, restricted and combined totals.

✦ **District Narrative and budget assumptions**, as submitted to your Board

✦ **District Narrative of Special Funds**, if not included in the items above

✦ **AB2756 Reporting Requirements form**, found at <http://www.scoe.org/pub/htdocs/fiscal-forms.html>

✦ **Interim SACS forms:**

- Certification Page, original signature
- General Fund Summary - Combined Unrestricted/Restricted Report
- General Fund Unrestricted Report
- General Fund Restricted Report
- Other Funds – Two-page Summary
- Form A – ADA worksheet
- Form CS – Criteria and Standards Summary Review – completed in full, with explanations
- Technical Review Check (Exceptions only)

SSC School District and Charter School Financial Projection Dartboard 2022-23 Governor's Budget

This version of School Services of California Inc.'s (SSC) Financial Projection Dartboard is based on the 2022-23 Governor's Budget proposal. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA ¹	1.70%	5.33%	3.61%	3.64%	3.62%
Planning COLA	5.07% ²	5.33%	3.61%	3.64%	3.62%

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA at 5.33%	\$431	\$438	\$451	\$522
2022-23 Base Grants	\$8,524	\$8,653	\$8,909	\$10,324
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$886	—	—	\$268
2022-23 Adjusted Base Grants ³	\$9,410	\$8,653	\$8,909	\$10,592

*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2021-22	2022-23	2023-24	2024-25	2025-26
California CPI	5.78%	3.69%	2.90%	2.75%	2.60%
California Lottery	Unrestricted per ADA	\$163	\$163	\$163	\$163
	Restricted per ADA	\$65	\$65	\$65	\$65
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.54	\$35.79	\$37.09
	Grades 9-12 per ADA	\$63.17	\$66.54	\$68.94	\$71.45
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.13	\$18.78	\$19.46
	Grades 9-12 per ADA	\$47.84	\$50.39	\$52.21	\$54.11
Interest Rate for Ten-Year Treasuries	1.93%	2.50%	2.90%	3.00%	2.60%
CalSTRS Employer Rate ⁴	16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴	22.91%	26.10%	27.10%	27.70%	27.80%
Unemployment Insurance Rate ⁵	0.50%	0.50%	0.20%	0.20%	0.20%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$71,000	0 to 300
The greater of 4% or \$71,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, Foster Youth, Adults in Correctional Facilities Program, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2021-22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁴California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were bought down by a prior year \$2.3 billion payment from state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

⁵Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 State Enacted Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

Planning Factors for 2021-22 and MYPs

Key planning factors for LEAs to incorporate into their 2021-22 second interim reporting and multiyear projections are listed below and are based on the latest information available.

Planning Factor	2021-22	2022-23	2023-24
Cost of Living Adjustment (COLA)			
LCFF COLA	5.07%	5.33%	3.61%
Special Education COLA	4.05%	5.33%	3.61%
Statutory COLA	1.70%	5.33%	3.61%
2020-21 COLA recaptured in 2021-22	2.31%		
Employer Benefit Rates			
CalSTRS	16.92%	19.10%	19.10%
CalPERS-Schools	22.91%	26.10%	27.10%
State Unemployment Insurance	0.50%	0.50%	0.50%
Lottery			
Unrestricted per ADA	\$163	\$163	\$163
Prop. 20 per ADA	\$65	\$65	\$65
Mandated Block Grant*			
Districts			
K-8 per ADA	\$32.79	\$34.54	\$35.79
9-12 per ADA	\$63.17	\$66.54	\$68.94
Charters			
K-8 per ADA	\$17.21	\$18.13	\$18.78
9-12 per ADA	\$47.84	\$50.39	\$52.21

After the release of the Governor's Proposed Budget, the Legislative Analyst's Office updated their COLA forecast to 6.18%. However, the advice at this point is that the 5.33% estimated COLA be used for second interim reports.

2021-22 2nd Interim ✕ EXHIBIT B ✕ Assigned/Unassigned Detail



**Twin Hills
School District**

APPLE BLOSSOM | K-5
ORCHARD VIEW | K-12
SUNRIDGE | K-8
TWIN HILLS | 6-8

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2021-22 2nd Interim Attachment

Balances in Excess of Minimum Reserve

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

2021-22

Apple Blossom/ District/ Twin Hills Charter Middle School D53 Funds 01+03

Combined Assigned and Unassigned/Unappropriated Fund Balances		
Form	SACS Fund 01	21-22 Budget
01	General Fund	\$3,272,026.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$312,668.00
Total Assigned and Unassigned Ending Fund Balances		\$3,584,694.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$400,609.00
Remaining Balance to Substantiate Need		\$3,184,085.00

SACS combines Funds 01 and 03

Objects 9780/9789/9790

Form 01 Unrestricted Fund Balance @ 6/30/22 - \$5,000 revolving cash

Form 17 - include estimated interest (rounded)

Criteria and Standards - Form 01CS Line 10B-4

Criteria and Standards - Form 01CS Line 10B-7

Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	21-22 Budget	Description of Need
01	General Fund (Assigned)	\$1,262,991.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,663,600- standard 4% \$400,609
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
01	General Fund (Assigned)	\$0.00	Fund Balance support: F03 to maintain 17% reserve net, amount of \$385,675 is included above.
01	General Fund (Assigned)	\$360,900.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$408,960.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$500,000.00	Technology hardware replacement
			District campuses facility repairs and replacements. Assignment adjustment reduces this amount first
01	General Fund (Assigned)	\$600,000.00	Fund Balance support: All sites due to increased costs for pensions (CalSTRS & CalPERS)
01	General Fund (Assigned)	\$300,000.00	** Assignment adjustment: Negative amount indicates one of the above assignments will be reduced by this amount
01	General Fund (Assigned)	(\$731,434.00)	COVID19 Legal for Distance Learning
01	General Fund (Assigned)	\$100,000.00	Volatile State revenues/funding for schools, cash to cover deferrals
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$312,668.00	
Total of Substantiated Needs		\$3,184,085.00	
Remaining Unsubstantiated Balance		\$0.00	

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

Please Note: LCAP requires more flexibility, not less. Cap is inconsistent with local control tenants of LCAP.

When selling bonds for construction projects, companies assigning a rating expect a 15% reserve and a stable outlook, for us it would help maintain our AA- rating. This rating results in better interest rates and no insurance.

Please Note: 4% minimum only covers 2 months of payroll, contract requires we pay teachers for full 10 months.

GFOA - Government Finance Officers Association, helps creates accounting standards, GASB - Government Accounting Standards Board

Orchard View Charter, SunRidge Charter, Funds 12-40 on Page 2

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2021-22 2nd Interim ❏ EXHIBIT B ❏ Assigned/Unassigned Detail - Page 2

2021-22

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

CHARTER SCHOOLS: Charter Schools are not allowed to have an Unassigned/Unappropriated Amount.

Orchard View Charter D53 Fund 09

Form	Fund	21-22 Budget	Description of Need
D53 09	Orchard View Charter (Assigned)	\$428,000.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	<u>(\$360,898.00)</u>	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	<u><u>\$67,102.00</u></u>	Unrestricted Ending Fund Balance

SunRidge Charter D21 Fund 09

Form	Fund	21-22 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$529,400.00	Amount required to comply w/BP3100, 17% reserve
09	SunRidge Charter (Assigned)	\$18,000.00	RESIG Deductible - 8th Grade field trip
09	SunRidge Charter (Assigned)	<u>(\$408,956.00)</u>	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	<u><u>\$138,444.00</u></u>	Unrestricted Ending Fund Balance

Funds 12 through 40

Form	Fund	21-22 Budget	Description of Need
12	After School Program	<u>\$136,531.00</u>	Fee based fund: To be used for and by this program only
Equals =	Total of Assigned Fund Balances in Fund 12	<u><u>\$136,531.00</u></u>	
20	Post Employment Benefits	<u>\$657,416.00</u>	Set aside for unfunded liabilities (OPEB/Health Insurance & Pensions/Cash Buy-outs)
Equals =	Total of Assigned Fund Balances in Fund 20	<u><u>\$657,416.00</u></u>	
21	Bond Building Fund	<u>\$158,640.00</u>	Measure M Projects only
Equals =	Total of Assigned Fund Balances in Fund 21	<u><u>\$158,640.00</u></u>	
40	Special Reserve for Capital Outlay Projects	<u>\$107,978.00</u>	For large projects or capital equipment purchases
Equals =	Total of Assigned Fund Balances in Fund 40	<u><u>\$107,978.00</u></u>	

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2021-22 2nd Interim ✕ EXHIBIT B ✕ Assigned/Unassigned Detail



**Twin Hills
School District**

APPLE BLOSSOM | K-5
ORCHARD VIEW | K-12
SUNRIDGE | K-8
TWIN HILLS | 0-8

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2021-22 2nd Interim Attachment

Balances in Excess of Minimum Reserve

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

2022-23

Apple Blossom/ District/ Twin Hills Charter Middle School D53 Funds 01+03

Combined Assigned and Unassigned/Unappropriated Fund Balances			2022-23 Budget		SACS combines Funds 01 and 03 Objects 9780/9789/9790
Form	SACS Fund 01				
01	General Fund		\$3,238,758.00		Unrestricted Fund Balance - Revolving Cash
17	Special Reserve Fund for Other Than Capital Outlay Projects		\$314,668.00		Form 17 - include estimated interest
	Total Assigned and Unassigned Ending Fund Balances		\$3,553,426.00		
	Reserve Standard Percentage Level as defined by Criteria and Standards	4%			Criteria and Standards - Form 01CS Line 10B-4
	Less District's Reserve Standard as defined by Criterial and Standards		\$343,264.00		Criteria and Standards - Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need		\$3,210,162.00		

Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	2022-23 Budget	Description of Need
01	General Fund (Assigned)	\$1,054,736.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,398,000 - standard 4% \$343,264
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
01	General Fund (Assigned)	\$0.00	Fund Balance support: F03 to maintain 17% reserve net, amount of \$292,535 is included above
01	General Fund (Assigned)	\$265,870.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$301,900.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$500,000.00	Technology hardware replacement
			District campuses facility repairs and replacements. Assignment adjustment
01	General Fund (Assigned)	\$600,000.00	** reduces this amount first
01	General Fund (Assigned)	\$300,000.00	Fund Balance support: All sites due to increased costs for pensions (CalSTRS & CalPERS)
01	General Fund (Assigned)	(\$897,012.00)	Assignment adjustment: Negative amount indicates one of the above
01	General Fund (Assigned)	\$700,000.00	** assignments will be reduced by this amount
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$314,668.00	COVID19 Legal for Distance Learning / No expense reductions
			Volatile State revenues/funding for schools
	Total of Substantiated Needs	\$3,210,162.00	
	Remaining Unsubstantiated Balance	\$0.00	

CHARTER SCHOOLS: Charter Schools are not allowed to have an Unassigned/Unappropriated Amount.

Orchard View Charter D53 Fund 09

Form	Fund	2022-23 Budget	Description of Need
D53 09	Orchard View Charter (Assigned)	\$378,500.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	(\$265,866.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$112,634.00	Unrestricted Ending Fund Balance

SunRidge Charter D21 Fund 09

Form	Fund	2022-23 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$423,300.00	Amount required to comply w/BP3100, 17% reserve
09	SunRidge Charter (Assigned)	\$18,000.00	RESIG Deductible - 8th Grade field trip
09	SunRidge Charter (Assigned)	(\$301,893.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	\$139,407.00	Unrestricted Ending Fund Balance

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2021-22 2nd Interim ✕ EXHIBIT B ✕ Assigned/Unassigned Detail



**Twin Hills
School District**

APPLE BLOSSOM | K-5
ORCHARD VIEW | K-12
SUNRIDGE | K-6
TWIN HILLS | 6-8

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2021-22 2nd Interim Attachment
Balances in Excess of Minimum Reserve

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

2023-24

Apple Blossom/ District/ Twin Hills Charter Middle School D53 Funds 01+03

Combined Assigned and Unassigned/Unappropriated Fund Balances

Form	SACS Fund 01	2023-24 Budget
01	General Fund	\$3,201,229.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$316,668.00
	Total Assigned and Unassigned Ending Fund Balances	\$3,517,897.00
	Reserve Standard Percentage Level as defined by Criteria and Standards	4%
	Less District's Reserve Standard as defined by Criterial and Standards	\$346,773.00
	Remaining Balance to Substantiate Need	\$3,171,124.00

SACS combines Funds 01 and 03
Objects 9780/9789/9790

Unrestricted Fund Balance - Revolving Cash
Form 17 - include estimated interest

Criteria and Standards - Form 01CS Line 10B-4

Criteria and Standards - Form 01CS Line 10B-7

Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	2023-24 Budget	Description of Need
01	General Fund (Assigned)	\$1,059,327.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,406,100 - standard 4% \$346,773
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
01	General Fund (Assigned)	\$0.00	Fund Balance support: F03 to maintain 17% reserve net, amount of \$240,575 is included above
01	General Fund (Assigned)	\$196,930.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$291,375.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$500,000.00	Technology hardware replacement
			District campuses facility repairs and replacements. Assignment adjustment
01	General Fund (Assigned)	\$600,000.00	** reduces this amount first
01	General Fund (Assigned)	\$300,000.00	Fund Balance support: All sites due to increased costs for pensions (CalSTRS & CalPERS)
01	General Fund (Assigned)	(\$863,176.00)	** Assignment adjustment: Negative amount indicates that some of the above assignments will be reduced by this amount
01	General Fund (Assigned)	\$700,000.00	COVID19 Legal for Distance Learning / No expense reductions
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$316,668.00	Volatile State revenues/funding for schools, cash to cover deferrals
	Total of Substantiated Needs	\$3,171,124.00	

Remaining Unsubstantiated Balance \$0.00

CHARTER SCHOOLS: Charter Schools are not allowed to have an Unassigned/Unappropriated Amount.

Orchard View Charter D53 Fund 09

Form	Fund	2023-24 Budget
D53 09	Orchard View Charter (Assigned)	\$385,500.00
09	Orchard View Charter (Assigned)	(\$196,926.00)
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$188,574.00

Description of Need

Amount required to comply w/BP3100, 17% reserve
Required amount not available, SEE amount Assigned in Fund 01
Unrestricted Ending Fund Balance

SunRidge Charter D21 Fund 09

Form	Fund	2023-24 Budget
D21 09	SunRidge Charter (Assigned)	\$433,400.00
09	SunRidge Charter (Assigned)	\$18,000.00
09	SunRidge Charter (Assigned)	(\$291,375.00)
Equals =	Total of Assigned Fund Balances in D21	\$160,025.00

Description of Need

Amount required to comply w/BP3100, 17% reserve
RESIG Deductible - 8th Grade field trip
Required amount not available, SEE amount Assigned in Fund 01
Unrestricted Ending Fund Balance

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Twin Hills School District

APPLE BLOSSOM | K-5
ORCHARD VIEW | K-12
SUNRIDGE | K-8
TWIN HILLS | 6-8

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LCFF Key Words and Phrases

ADA by grade span: Grade spans are K-3, 4-6, 7-8, 9-12. Funding is different for each grade span.

Annual COLA: Cost of Living Adjustment based on inflation. COLA is added to the Target Entitlement which means schools do not receive the full COLA annually but a percentage based on the gap funding. Now that Gap funding is 100%, the full COLA is added to the Target.

Gap funding: The gap funding percentage was updated in 2018-19 to 100%, this is full funding two years earlier than estimated, Governor Brown's tribute to education as he left office. Schools received Gap funding for the last time in 2018-19 to get them to their Target Entitlement. In previous years this Gap funding would vary dramatically **based on a LEA's risk tolerance**. The more uncertain a LEA is of the variables used in calculating LCFF, such as the stability of its unduplicated pupil count or grade span ADA estimations, the lower the risk tolerance. LEAs with low risk tolerance, minimal reserves, or significant gap funding amounts (difference between "floor" and "target") would use more conservative gap funding percentages such as those incorporated in School Services of California (SSC) LCFF Simulator. Those LEAs with small gap funding amounts were able to use gap funding percentages up to the Department of Finance (DOF) estimates.

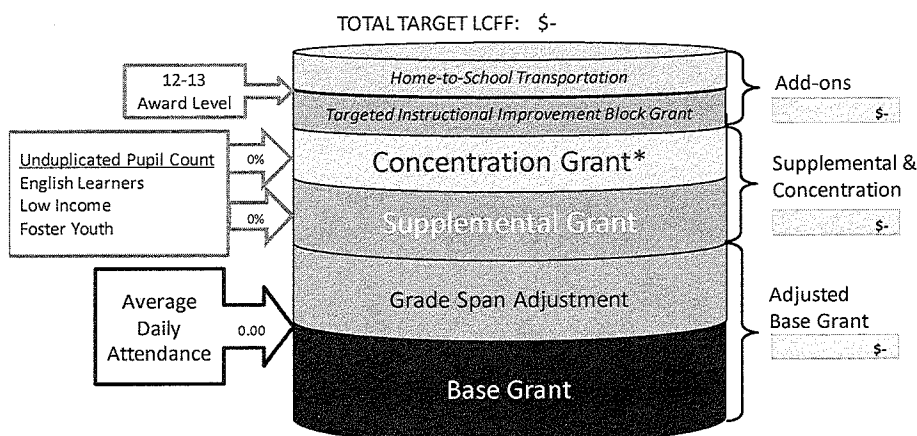
Target Entitlement: Amount at full funding.

Unduplicated pupil count: Number of students receiving free and reduced lunch. Number of students considered English Learners (EL). Number of foster youth. If a student is EL and receives free lunch, they are only counted once.

Grade Span Adjustments: Grade span K-3 and grade span 9-12 receive additional funding and this funding is treated similarly to the COLA as they are added to the Target Entitlement. This replaces class size reduction.

Base Grant: Base funding per grade span based on 12-13 funding plus additional funding each year to bridge the gap between current funding levels and the LCFF Target Entitlement.

Supplemental Grant: Additional funding received based on the unduplicated pupil count. The supplemental grant is equal to 20% of the adjusted grade span base grant multiplied by the unduplicated pupil percentage.



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



**Twin Hills
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Fund 14 – Deferred Maintenance

This fund was created by the State to accumulate revenue they gave districts for deferred maintenance projects that were identified on the District's Five Year Deferred Maintenance Plan. Due to the state budget crisis in 2007-08, the state eliminated the local match requirement for a five-year period, 2008-09 through 2012-13. The local match required districts to transfer the same amount of money the state gave the district annually. LCFF now includes an amount for basic deferred maintenance and districts are allowed to transfer this amount to Fund 14 and the board has committed these funds for deferred maintenance. The LCAP shows as goal number two: "To create and sustain a safe, supportive, and respectful environment for students, teachers, staff, and parents." This includes maintaining clean and safe buildings and grounds.

Extreme Hardship Grant details:

This district was awarded an Extreme Hardship Grant of over one million dollars in 2007-08. Due to the state budget crisis, the state could not pay this to the district in one lump sum so they split it up and paid the district in 5 equal payments of \$261,346 each, one payment a year for 5 years. These funds were used as received, to maintain our facilities based on a very specific board approved project list. Info by year:

Year 1) Our first payment of \$261,346 was received in June of 2009 and a large portion of this payment was used for the Apple Blossom roofing project which was completed in September, 2009.

Year 2) In December of 2009 we received payment number 2. Projects for that year included replacing the Creekside portables and revamping the upper blacktop area at Apple Blossom by adding parking. Projects also included upgrading the access road for the new parking area, remodeling the district office, and installing a phone system at SunRidge.

Year 3) In January of 2011 we received payment number 3. Projects for this year included an easement road at the bottom field at Apple Blossom, new playground equipment in the upper play area at Apple Blossom, and new blacktop at Twin Hills Charter Middle School. Other projects completed include new flooring for the new MUR at Twin Hills CMS and painting the gym inside and out.

Year 4) In late November of 2011 we received our fourth payment. These funds have been used for the eating area under the solar array at Apple Blossom's upper play area, staff room roof repair, play area striping and equipment installation, and a few other small projects. During the summer of 2013 the Apple Blossom main parking lot was repaired and resurfaced, ramps and sidewalks at Apple Blossom were repaired/replaced, an emergency supply shed was built, and windows in the Twin Hills CMS gym were replaced and motorized.

Year 5) In March of 2013 we received the final payment. These funds were spent for reroofing the back wings, the computer lab, and the staff room at Apple Blossom. Twin Hills CMS had an intercom, bell and clock system installed as well as new flooring in some classrooms.

In 2015-16 we spent the balance of these funds on a new half basketball court at Twin Hills CMS, repairs to fields, new flooring and HVAC repair/replacement. The final year (2012-13) we received funding is the year the state is using to calculate our LCFF Floor for Apple Blossom and the District so it increased the amount of funds we receive permanently. In 2015-16 and 2016-17 we transferred \$150,000 into this fund from Fund 01 and Fund 03 unrestricted. In 2017-18 and 2018-19 we transferred \$100,000 from Fund 01 and in 2019-20 transferred \$150,000 and planned on continuing with this amount but due to COVID19 as well as enrollment issues, we have lowered the transfer to \$50,000. Continuing to keep our campuses safe and maintained properly remains very important to this district.

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TWIN HILLS UNION SCHOOL DISTRICT

BUDGET TRANSFERS

February, 2022		REVENUE		EXPENDITURES		NET CHANGE TO FUND BALANCE	ADDITIONAL INFORMATION
BR/BT #	GENERAL BUDGET CATEGORY	BUDGET INCREASE	BUDGET DECREASE	BUDGET INCREASE	BUDGET DECREASE	INCREASE (DECREASE)	
		<i>Increases FB</i>	<i>Decreases FB</i>	<i>Decreases FB</i>	<i>Increases FB</i>		
District 53, Fund 01							
BR 58	Rev: Other State	174,300				174,300	Set up Res2600 & Res6266: Set up ELO and Educator Effectiveness revenue. No expenses, leave in fund balance as restricted reserve.
BR 59	Rev/Exp: State/ Salaries		255	6,533	6,533	(255)	Update Res0000, Res1400: EPA Funding based on updated LCFF Calculator requires update to corresponding salaries.
	Totals	174,300	255	6,533	6,533	174,045	Net Increase/(Decrease) to Fund Balance
District 53, Fund 03 Twin Hills Charter Middle							
BR 58	Rev: Other State	106,675				106,675	Set up Res2600 & Res6266: Set up ELO and Educator Effectiveness revenue. No expenses, leave in fund balance as restricted reserve.
BR 59	Rev/Exp: State/ Salaries		254	3,355	3,355	(254)	Update Res0000, Res1400: EPA Funding based on updated LCFF Calculator requires update to corresponding salaries.
	Totals	106,675	254	3,355	3,355	106,421	Net Increase/(Decrease) to Fund Balance
District 53, Fund 09: Orchard View							
BR 58	Rev: Other State	44,837				44,837	Set up Res6266: Set up Educator Effectiveness revenue. No expenses, leave in fund balance as restricted reserve.
BR 59	Rev/Exp: State/ Salaries		3,314	3,717	3,717	(3,314)	Update Res0000, Res1400: EPA Funding based on updated LCFF Calculator requires update to corresponding salaries.
	Totals	44,837	3,314	3,717	3,717	41,523	Net Increase/(Decrease) to Fund Balance
District 53, Fund 12: Child Development							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 13: Cafeteria							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 14: Deferred Maintenance							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 17: Reserve for Other Than Capital Outlay							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 20: Reserve for Postemployment Benefits							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 21: Bond (Measure M)							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 25: Capital Facilities							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 40: Capital Outlay							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 21: SunRidge							
BR 17	Rev/Exp: Contrib/ Local/ Supplies/ Services	3,716	4,000	2,216		(2,500)	Update Res9010, Res9013: Donation revenue and expenses to match. Cafeteria lowered estimated revenue, increased expenses and contribution.
BR 18	Rev: Other State	106,771				106,771	Set up Res2600 & Res6266: Set up ELO and Educator Effectiveness revenue. No expenses, leave in fund balance as restricted reserve.
BR 19	Rev/Exp: State/ Salaries		36,852	7,076	7,076	(36,852)	Update Res0000, Res1400: EPA Funding based on updated LCFF Calculator requires update to corresponding salaries.
BR 20	Rev. Exp: Other State/Supplies		912		912	0	Update Res0000: Unrestricted small adjustments to supplies and services as needed.
	Totals	110,487	41,764	9,292	7,988	67,419	Net Increase/(Decrease) to Fund Balance

For the March 10, 2022 board meeting

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