

APPLE BLOSSOM • ORCHARD VIEW • SUNRIDGE • TWIN HILLS



**Twin Hills School District**  
SEBASTOPOL, CALIFORNIA

**AB1200**  
**Collective Bargaining**  
**Agreement**

**2021-22**

**Sonoma County Office of Education**

**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**

**in accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

Name of School District:	Twin Hills USD		
Name of Bargaining Unit:	T.H.T.A. & All non represented		
Certificated, Classified, Other:	All employees: Certificated, Classified, Administrators		
Imposed 4.0% off schedule 2020-21, final agreement reached 8/9/21 to put 2% on schedule 20-21 causing increased cost for 21-22.			
The proposed agreement covers the period beginning:	July 1, 2021	and ending:	continuous
	(date)		(date)
The Governing Board will act upon this agreement on:	September 9, 2021		
	(date)		

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

**A. Proposed Change in Compensation - INCLUDES D53 FUNDS 01, 03, 09, AND D21 F09**

Compensation	Annual Cost Prior to Proposed Agreement. Current budget 21-22 FY 2021-22	Fiscal Impact of Proposed Agreement		
		Year 1 Increase/(Decrease) FY 2021-22	Year 2 Increase/(Decrease) FY 2022-23	Year 3 Increase/(Decrease) FY 2023-24
1 <b>Salary Schedule</b> (This is to include Step and Column, which is also reported separately in Item 6.) <i>21-22 4% On Schedule</i>	\$ 7,498,987	\$ 149,979	\$ 152,979	\$ 156,040
		2.00%	2.00%	2.00%
2 <b>Other Compensation -</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc. <i>20-21 4% Off Schedule</i>	\$ -	\$ -	\$ -	\$ -
<b>Other compensation: 21-22 Increase H&amp;W Medical Insurance</b>		\$ -	\$ -	\$ -
3 <b>Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.</b> <i>21-22 4% On Schedule</i>	\$ 1,761,985	\$ 35,239	\$ 35,943	\$ 36,662
		2.00%	2.00%	2.00%
4 <b>Statutory Benefits - 2020-21 only</b>	\$ -	\$ -	\$ -	\$ -
5 <b>Total Compensation - Add Items 1 through 4 to equal 5</b>	\$ 9,260,972	\$ 185,218	\$ 188,922	\$ 192,702
		2.00%	2.00%	2.00%
6 <b>Step and Column - Due to movement plus any changes due to settlement. This is a subset of Item No. 1.</b>	\$ -	\$ -	\$ 3,704	\$ 3,776
7 <b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	117.30			
8 <b>Total Compensation Average Cost per FTE</b>	\$ 78,951	\$ 1,579	\$ 1,611	\$ 1,643
		2.00%	2.00%	2.00%

**Sonoma County Office of Education**

**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**

**in accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

Name of School District: **Twin Hills USD**  
 Name of Bargaining Unit: **Twin Hills Teachers Association**  
 Certificated, Classified, Other: **Certificated**

The proposed agreement covers the period beginning: **July 1, 2021** and ending: **continuous**  
 (date) (date)

The Governing Board will act upon this agreement on: **September 9, 2021**  
 (date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

**A. Proposed Change in Compensation - INCLUDES D53 FUNDS 01, 03, 09, AND D21 F09**

Compensation	Annual Cost Prior to Proposed Agreement. Current budget 21-22 FY 2021-22	Fiscal Impact of Proposed Agreement		
		Year 1 Increase/(Decrease) FY 2021-22	Year 2 Increase/(Decrease) FY 2022-23	Year 3 Increase/(Decrease) FY 2023-24
1 <b>Salary Schedule</b> (This is to include Step and Column, which is also reported separately in Item 6.) <i>21-22 +2% On Schedule from 20-21</i>	\$ 4,795,829	\$ 95,916	\$ 97,834	\$ 99,791
		2.00%	2.00%	2.00%
2 <b>Other Compensation -</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.				
<b>Other compensation - Detail</b>				
3 <b>Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.</b> <i>21-22 +2% On Schedule from 20-21</i>	\$ 1,004,277	\$ 20,086	\$ 20,487	\$ 20,897
		2.00%	2.00%	2.00%
4 <b>Statutory Benefits - Detail</b>				
5 <b>Total Compensation - Add Items 1 through 4 to equal 5</b>	\$ 5,800,106	\$ 116,002	\$ 118,321	\$ 120,688
		2.00%	2.00%	2.00%
6 <b>Step and Column - Due to movement plus any changes due to settlement. This is a subset of Item No. 1.</b>	\$ -	\$ -	\$ 2,319	\$ 2,366
7 <b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	67.10			
8 <b>Total Compensation Average Cost per FTE</b>	\$ 86,440	\$ 1,729	\$ 1,763	\$ 1,799
		2.00%	2.00%	2.00%

**Sonoma County Office of Education**

**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**

**in accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

Name of School District: **Twin Hills USD**

Name of Bargaining Unit: **NONE**

Certificated, Classified, Other: **Classified (including classified admin)**

The proposed agreement covers the period beginning: **July 1, 2021** and ending: **continuous**  
 (date) (date)

The Governing Board will act upon this agreement on: **September 9, 2021**  
 (date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

**A. Proposed Change in Compensation - INCLUDES D53 FUNDS 01, 03, 09, AND D21 F09**

Compensation	Annual Cost Prior to Proposed Agreement. Current budget 21-22 FY 2021-22	Fiscal Impact of Proposed Agreement		
		Year 1 Increase/(Decrease) FY 2021-22	Year 2 Increase/(Decrease) FY 2022-23	Year 3 Increase/(Decrease) FY 2023-24
1 <b>Salary Schedule</b> (This is to include Step and Column, which is also reported separately in Item 6.) <i>21-22 +2% On Schedule from 20-21</i>	\$ 2,044,298	\$ 40,886	\$ 41,704	\$ 42,538
		2.00%	2.00%	2.00%
2 <b>Other Compensation -</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.				
<b>Other compensation - Detail</b>				
3 <b>Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.</b> <i>21-22 +2% On Schedule from 20-21</i>	\$ 618,471	\$ 12,369	\$ 12,617	\$ 12,869
		2.00%	2.00%	2.00%
4 <b>Statutory Benefits - Detail</b>				
5 <b>Total Compensation - Add Items 1 through 4 to equal 5</b>	\$ 2,662,769	\$ 53,255	\$ 54,321	\$ 55,407
		2.00%	2.00%	2.00%
6 <b>Step and Column - Due to movement plus any changes due to settlement. This is a subset of Item No. 1.</b>	\$ -	\$ -	\$ 1,066	\$ 1,085
7 <b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	45.20			
8 <b>Total Compensation Average Cost per FTE</b>	\$ 58,911	\$ 1,178	\$ 1,202	\$ 1,226
		2.00%	2.00%	2.00%

**Sonoma County Office of Education**

**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**

**in accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

Name of School District: Twin Hills USD  
 Name of Bargaining Unit: NONE  
 Certificated, Classified, Other: Administrators (Superintendent, Directors, Principals and Assistant Principals)

The proposed agreement covers the period beginning: July 1, 2021 and ending: continuous  
 (date) (date)

The Governing Board will act upon this agreement on: September 9, 2021  
 (date)

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**A. Proposed Change in Compensation - INCLUDES D53 FUNDS 01, 03, 09, AND D21 F09**

Compensation	Annual Cost Prior to Proposed Agreement. Current budget 21-22 FY 2021-22	Fiscal Impact of Proposed Agreement		
		Year 1 Increase/(Decrease) FY 2021-22	Year 2 Increase/(Decrease) FY 2022-23	Year 3 Increase/(Decrease) FY 2023-24
1 <b>Salary Schedule</b> (This is to include Step and Column, which is also reported separately in Item 6.) <i>21-22 +2% On Schedule from 20-21</i>	\$ 658,860	\$ 13,177	\$ 13,441	\$ 13,710
		2.00%	2.00%	2.00%
2 <b>Other Compensation -</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.				
<b>Other compensation - Detail</b>				
3 <b>Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.</b> <i>21-22 +2% On Schedule from 20-21</i>	\$ 139,237	\$ 2,784	\$ 2,839	\$ 2,896
		2.00%	2.00%	2.00%
4 <b>Statutory Benefits - Detail</b>				
5 <b>Total Compensation - Add Items 1 through 4 to equal 5</b>	\$ 798,097	\$ 15,961	\$ 16,280	\$ 16,606
		2.00%	2.00%	2.00%
6 <b>Step and Column - Due to movement plus any changes due to settlement. This is a subset</b>	\$ -	\$ -	\$ 319	\$ 326
7 <b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	5.00			
8 <b>Total Compensation Average Cost per FTE</b>	\$ 159,619	\$ 3,192	\$ 3,256	\$ 3,321
		2.00%	2.00%	2.00%

## Twin Hills USD

9. What was the negotiated percentage increase approved? For example, if the increase in "Year 1" was for less than a full year, what is the annualized percentage of that increase for "Year 1"?

June, 2021: 20-21 - No on schedule salary increase, paid an off schedule bonus of 4.0% for all employees (me too district) on July 9, 2021. For 21-22 salary increase of 4.0% on schedule for all employees. This year negotiations between the district and THTA (teacher union) resulted in mediation and factfinding. These amounts were imposed based on the factfinding report located on the district website.

August 2021: New superintendent, Dr. Anna-Maria Guzman, per Board direction, worked with the THTA leadership to arrive at an agreement of 2% on schedule for 20-21, this 2% was already paid as it is included in the 4% imposed.

10. Were any additional steps, columns, or ranges added to the schedules? (If yes, please explain.)

No change in steps or columns.

11. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

The 21-22 Adopted Budget MYPs include lines in the expenditure section for the estimated increase amounts. These MYPs include years 2021-22, 2022-23 and 2023-24 and these subsequent years include an additional 2% for step/column and employer's costs.

12. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes  No

If yes, please describe the cap amount.

2021-22 increased district contribution to pay Kaiser High for employee only at 100%, this increased the cap to \$853 per month (annually \$10,236). The cap for dental for 21-22 is based on the comp rate for an annual cost of \$1,380. Cap for vision is \$121.20 annually. Total annual district contribution towards health benefits for a full FTE is \$11,737.20.

- B. Proposed negotiated changes in noncompensation items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

None, already detailed in previous AB1200.

- C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

Positive impact is to our salary schedule as we strive to be more competitive reflecting the Board's and Administration's support of our teachers and classified staff. We will be making necessary adjustments to staff as needed and reduce supply spending to make sure this district can support this increase at all sites. Part of the agreement for this increase includes staff to student ratio research and a budget committee that the union will participate in. Starting in 2019-20 any schools needing support to maintain the required 17% reserve has BAS funds available as a reserve in Fund 01.

## Twin Hills USD

**D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?**

N/A

**E. Will this agreement create or increase deficit financing in the current or subsequent year(s)?**

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenue and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

Yes. The fund balance will be used to pay the increased cost when current year revenue over expenditures is not sufficient. The fund balance is large enough to support this in all years. For the subsequent years if a deficit is expected on the MYP, other expenses may be decreased to avoid large deficit spending. BAS funds will also be transferred to those funds needing additional support.

**F. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

N/A

**G. Source of Funding for Proposed Agreement:****1. Current Year**

State, Federal, and all other routine funding sources. As previously indicated, Basic Aid Supplement (BAS) funds will be transferred to all funds to support salary increases and an assignment is made in the general fund to maintain the 17% reserve.

**2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?**

Basic Aid Supplemental funding is expected again this year and with the unknown number of students not returning due to COVID, it will be a year of transition and class size issues. For the second subsequent year there may need to be expense reductions including reducing staff if state funding does not continue and continue to increase. Keeping our ADA up is very important, if there are significant ADA losses, staff will be reduced.

**3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)**

Salary increase on schedule for this school year (2021-22) are funded by COLA and information is provided on the MYPs. These MYPs are from the Adopted Budget 21-22 and when they were prepared the COLA for 21-22 was a super COLA of 5.07%.

## Twin Hills USD

**H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Combined General Fund: D53 Fund 01, 03, 09 + D21 Fund 09**

Bargaining Unit:

T.H.T.A. + Classified + Administration

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 8/1/21)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
LCFF Revenue Sources (8010-8099)	\$ 11,100,595	\$ -	\$ -	\$ 11,100,595
Remaining Revenues (8100-8799)	\$ 1,972,459	\$ -	\$ -	\$ 1,972,459
<b>TOTAL REVENUES</b>	\$ 13,073,054	\$ -	\$ -	\$ 13,073,054
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 5,750,257	\$ 109,093	\$ -	\$ 5,859,350
Classified Salaries (2000-2999)	\$ 2,047,298	\$ 40,886	\$ -	\$ 2,088,184
Employee Benefits (3000-3999)	\$ 3,476,288	\$ 35,239	\$ -	\$ 3,511,527
Books and Supplies (4000-4999)	\$ 361,675	\$ -	\$ -	\$ 361,675
Services, Other Operating Expenses (5000-5999)	\$ 2,229,307	\$ -	\$ -	\$ 2,229,307
Capital Outlay (6000-6599)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ 59,932	\$ -	\$ -	\$ 59,932
Direct Support/Indirect Cost (7300-7399)	\$ -	\$ -	\$ -	\$ -
Other Adjustments				
<b>TOTAL EXPENDITURES</b>	\$ 13,924,757	\$ 185,218	\$ -	\$ 14,109,975
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ (851,703)	\$ (185,218)	\$ -	\$ (1,036,921)
Transfer In and Other Sources (8910-8979)	\$ 1,364,591	\$ -	\$ -	\$ 1,364,591
Transfers Out and Other Uses (7610-7699)	\$ (1,235,254)	\$ -	\$ -	\$ (1,235,254)
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ (722,366)	\$ (185,218)	\$ -	\$ (907,584)
<b>BEGINNING BALANCE</b>	\$ 5,181,716		\$ -	\$ 5,181,716
Prior-Year Adjustments/Restatements (9793/9795)	\$ -		\$ -	\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 4,459,350	\$ (185,218)	\$ -	\$ 4,274,132
<b>COMPONENTS OF ENDING BALANCE:</b>				
Reserved Amounts (9711-9740)	\$ 193,952	\$ -	\$ -	\$ 193,952
Reserved for Economic Uncertainties (9770)	\$ 2,470,500	\$ 28,390	\$ -	\$ 2,498,890
Designated/Assigned Amounts (9775-9780)	\$ 1,794,898	\$ (213,608)	\$ -	\$ 1,581,290
Unappropriated Amount - Unrestricted (9790)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amount - Restricted (9790)	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties Percentage	16.30%			16.28%

Column 1 is the original adopted budget for 21-22 from June. Column 2 is the total cost for 21-22 to fund the ongoing salary increase of 2% for 20-21 that was previously off schedule (one time). The REU increases due to the increased cost for salaries and benefits and the Designated/Assigned amounts is reduced by this same amount. The Reserve for EU percentage shows 16.28% but actually we have 17%, this report does not deduct the STRS on Behalf of State prior to making this calculation. Please note that Reserved for EU includes amounts for the charter schools equal to the required board policy of 17%. The Designated/Assigned Amounts include charter negative amounts when they can't meet the 17% reserve, this reserve is assigned in Fund 01. BAS funds will continue to be shared with sites as needed to assist in fund balance management.

## Twin Hills USD

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

--- Separate Fund, not included on any of the other pages of this report ---

## Cafeteria Fund #13

Bargaining Unit:

NONE

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 8/1/21)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Revenue Limit Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 89,000	\$ -	\$ -	\$ 89,000
<b>TOTAL REVENUES</b>	\$ 89,000	\$ -	\$ -	\$ 89,000
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ 37,246	\$ 745	\$ -	\$ 37,991
Employee Benefits (3000-3999)	\$ 12,312	\$ 246	\$ -	\$ 12,558
Books and Supplies (4000-4999)	\$ 80,550	\$ -	\$ -	\$ 80,550
Services, Other Operating Expenses (5000-5999)	\$ 3,800	\$ -	\$ -	\$ 3,800
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 133,908	\$ 991	\$ -	\$ 134,899
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ (44,908)	\$ (991)	\$ -	\$ (45,899)
Transfers In and Other Sources (8910-8979)	\$ 45,000	\$ -	\$ -	\$ 45,000
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ 92	\$ (991)	\$ -	\$ (899)
<b>BEGINNING BALANCE</b>	\$ 10,835			\$ 10,835
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 10,927	\$ (991)	\$ -	\$ 9,936
<b>COMPONENTS OF ENDING BALANCE:</b>				
Reserved Amounts (9711-9713) + Committed	\$ 10,927	\$ (991)	\$ -	\$ 9,936
Reserved for Economic Uncertainties (9770)	\$ -	\$ -	\$ -	\$ -
Board Designated Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amounts (9790)	\$ -	\$ (0)	\$ -	\$ (0)

**Public Disclosure of Proposed Collective Bargaining Agreement  
Twin Hills USD**

**H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**

--- Separate Fund, not included on any of the other pages of this report ---

**Child Development Fund #12**

Bargaining Unit:

NONE

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 8/1/21)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Revenue Limit Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 301,500	\$ -	\$ -	\$ 301,500
<b>TOTAL REVENUES</b>	\$ 301,500	\$ -	\$ -	\$ 301,500
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ 197,218	\$ 3,620	\$ -	\$ 200,838
Employee Benefits (3000-3999)	\$ 62,477	\$ 938	\$ -	\$ 63,415
Books and Supplies (4000-4999)	\$ 17,100	\$ -	\$ -	\$ 17,100
Services, Other Operating Expenses (5000-5999)	\$ 9,700	\$ -	\$ -	\$ 9,700
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 286,495	\$ 4,558	\$ -	\$ 291,053
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ 15,005	\$ (4,558)	\$ -	\$ 10,447
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ 15,000	\$ -	\$ -	\$ 15,000
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ 5	\$ (4,558)	\$ -	\$ (4,553)
<b>BEGINNING BALANCE</b>	\$ 188,050			\$ 188,050
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 188,055	\$ (4,558)		\$ 183,497
<b>COMPONENTS OF ENDING BALANCE:</b>				
Reserved Amounts (9711-9713)	\$ 4,000	\$ -	\$ -	\$ 4,000
Assigned /fee for service (9780)	\$ 184,055	\$ (4,558)		\$ 179,497
Board Designated Amounts (9780)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amounts (9790)	\$ -	\$ -	\$ -	\$ -

## Twin Hills USD

## I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

## Combined General Fund

Bargaining Unit:

NONE

	Current Year	Year 2	Year 3
	Total Current Budget After Settlement 21-22	First Subsequent Year After Settlement 22-23	Second Subsequent Year After Settlement 23-24
<b>REVENUES</b>			
Revenue Limit Sources (8010-8099)	\$ 11,100,595	\$ 10,971,819	\$ 11,270,534
Remaining Revenues (8100-8799)	\$ 1,972,459	\$ 2,011,623	\$ 2,053,252
<b>TOTAL REVENUES</b>	\$ 13,073,054	\$ 12,983,442	\$ 13,323,786
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ 5,859,350	\$ 5,504,830	\$ 5,580,231
Classified Salaries (2000-2999)	\$ 2,088,184	\$ 2,033,064	\$ 2,073,726
Employee Benefits (3000-3999)	\$ 3,511,527	\$ 3,576,857	\$ 3,672,369
Salary Increase: 21-22 included above total \$185,218. --- 22-23 and 23-24 are prior year +2% estimated step.		\$ 188,922	\$ 192,702
Books and Supplies (4000-4999)	\$ 361,675	\$ 317,240	\$ 323,360
Services, Other Operating Expenses (5000-5999)	\$ 2,229,307	\$ 2,213,384	\$ 2,253,611
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ 59,932	\$ 59,932	\$ 59,932
Direct Support/Indirect Cost (7300-7399)	\$ -	\$ -	\$ -
Other Adjustments-Necessary reductions		\$ (450,000)	\$ (550,000)
<b>TOTAL EXPENDITURES</b>	\$ 14,109,975	\$ 13,444,229	\$ 13,605,931
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ (1,036,921)	\$ (460,787)	\$ (282,145)
Transfers In and Other Sources (8910-8979)	\$ 1,364,591	\$ 1,364,591	\$ 1,220,778
Transfers Out and Other Uses (7610-7699)	\$ (1,235,254)	\$ (1,235,254)	\$ (1,135,254)
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ (907,584)	\$ (331,450)	\$ (196,621)
<b>BEGINNING BALANCE</b>	\$ 5,181,716	\$ 4,274,132	\$ 3,942,682
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 4,274,132	\$ 3,942,682	\$ 3,746,061
<b>COMPONENTS OF ENDING BALANCE:</b>			
Reserved Amounts (9711-9740)	\$ 193,952	\$ 193,952	\$ 193,952
Reserved for Economic Uncertainties (all sites) - Unr(9770)	\$ 2,498,890	\$ 2,383,100	\$ 2,390,000
Reserved for Economic Uncertainties - Restricted (9770)	\$ -	\$ -	\$ -
Board Designated Assigned- Unrestricted (9775-9780)	\$ 1,581,290	\$ 1,365,630	\$ 1,162,109
Board Designated Amounts - Restricted (9775-9780)	\$ -	\$ -	
Unappropriated Amounts - Unrestricted (9790)	\$ -	\$ -	
Unappropriated Amounts - Restricted (9790)	\$ -		

Please note that Reserved for EU includes amounts for the charter schools to equal the board required 17%. If charters are not able to meet the 17% reserve, an amount is assigned in Fund 01. BAS funds will be shared with sites as needed to assist in fund balance management.

Twin Hills USD

**J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES**

1. State Reserve Standard

		Current Year	Year 2	Year 3
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 15,345,229	\$ 14,679,483	\$ 14,741,185
b.	State Standard Minimum Reserve Percentage for this District Enter percentage:	4.00%	4.00%	4.00%
c.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b. or \$50,000)	\$ 613,809	\$ 587,179	\$ 589,647

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9770)	\$ 2,498,890	\$ 2,383,100	\$ 2,390,000
b.	General Fund Budgeted Unrestricted Unappropriated Amount (9790)	\$ -	\$ -	\$ -
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9770)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unappropriated Amount (9790) Assigned per GASB54 for Volatile State revenue/funding. Assigned results in funds being unavailable.	\$ 315,278	\$ 318,278	\$ 321,278
e.	Total Available Reserves	\$ 2,498,890	\$ 2,383,100	\$ 2,390,000
f.	Reserve for Economic Uncertainties Percentage	16.28%	16.23%	16.21%

Reserve percentage actually 17%, this calculation does not remove STRS on Behalf of State from total expenditures before calculating reserve percentage.

3. Do unrestricted reserves meet the state minimum reserve amount?

Current Year	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Year 2	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Year 3	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

4. If no, how do you plan to restore your reserves?

Twin Hills USD

**L. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT**

This disclosure document is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. This certification page should be signed by the Superintendent and Chief Business Official at the time of public disclosure. The absence of one or both of the signatures should serve as a "red flag" to the district's Governing Board.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Official of the TWIN HILLS UNION SCHOOL District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from JULY 1, 2021 to JUNE 30, 2022.

**Board Actions**

The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

Current Year 2021-22 - 2% on schedule 20-21 previously off schedule bonus

<b>Budget Adjustment Categories:</b>	<b>Budget Adjustment Increase/(Decrease)</b>
Revenues/Other Financing Sources	\$ -
Expenditures/Other Financing Uses	\$ 185,218
Ending Balance(s) Increase (Decrease)	\$ (185,218)

Subsequent Years - see MYPs for changes due to this agreement

<b>Budget Adjustment Categories:</b>	<b>Budget Adjustment Increase/(Decrease)</b>
Revenues/Other Financing Sources	\$ -
Expenditures/Other Financing Uses 22-23	\$ 188,922
Ending Balance(s) Increase (Decrease)	\$ (188,922)

**Budget Revisions**

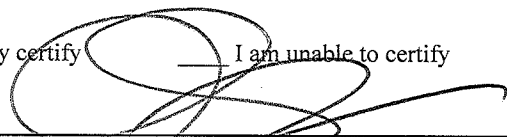
If the district does not adopt all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

**Assumptions**

See attached page for a list of the assumptions upon which this certification is based.

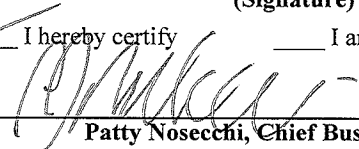
**Certifications**

I hereby certify  I am unable to certify

  
 \_\_\_\_\_  
 Anna-Maria Guzman, Ed.D., District Superintendent  
 (Signature)

8/13/21  
 \_\_\_\_\_  
 Date

I hereby certify  I am unable to certify

  
 \_\_\_\_\_  
 Patty Nosecchi, Chief Business Official  
 (Signature)

8/13/21  
 \_\_\_\_\_  
 Date

**Special Note:** The Sonoma County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

**TWIN HILLS UNION SCHOOL DISTRICT**  
**DISTRICT AND APPLE BLOSSOM - FUND 01: 2021-22 Multi-Year Projection @ Adopted Budget + 2% On Schedule 20-21**

	Object Codes	Prior Fiscal Year Budget: 2020-21	Current Fiscal Year Budget: 2021-22	First Subsequent Fiscal Year: 2022-23	Second Subsequent Fiscal Year: 2023-24
		Total	Total	Total	Total
<b>COLA (percentage)</b>		2.31%	1.70%	2.48%	3.11%
<b>Funded COLA</b>		0.00%	5.07%	2.48%	3.11%
<b>ADA for LCFE Funding purposes</b>		377.65	377.59	337.00	337.00
<b>Enrollment</b>		360.00	356.00	355.00	355.00
<b>Revenue</b>					
LCFF Sources: LCFE, EPA, Property Tax	8010-8099	3,543,185	3,703,314	3,408,589	3,504,501
Transportation Funding		95,000	95,000	95,000	95,000
Revenue transfer (Def Maint, F14)	8091	(50,000)	(50,000)	(50,000)	(50,000)
<i>Basic Aid Supplement: Cur &amp; Subq years, estimates only</i>		800,000	800,000	800,000	800,000
Federal Revenues	8100-8299	196,493	186,400	186,400	186,400
COVID19 Fed LLM ESSER Funding 20-21 & 21-22 only		178,271	-	-	-
Other State Revenues	8300-8599	109,358	95,630	94,405	94,722
Other State: STRS/PERS on Behalf of State		199,092	260,149	273,156	286,814
COVID19 State LLM/IPI/ELO Funding 20-21 & 21-22 only		284,019	-	-	-
Local Revenues	8600-8799	652,562	473,086	474,683	475,642
<b>Total Revenue</b>		<b>6,007,980</b>	<b>5,563,579</b>	<b>5,282,233</b>	<b>5,393,079</b>
<b>Expenditures</b>					
Certificated Salaries	1000-1999	2,225,344	2,025,105	2,065,607	2,097,259
COVID19 Certificated Salaries		12,733	117,428	-	-
Classified Salaries	2000-2999	1,007,535	1,099,703	1,121,697	1,144,131
COVID19 Classified Salaries		-	20,856	-	-
Employee Benefits -- Statutory	3301-3399; 3501-3699	146,396	175,535	179,046	182,627
COVID19 Employee Benefits		2,369	28,890	-	-
Employee Benefits STRS/PERS on Behalf of State		199,092	260,149	273,156	286,814
Employee Benefits STRS	3101-3199	352,293	357,013	388,686	394,617
Employee Benefits PERS	3201-3299	191,073	225,245	274,884	291,117
Add 2% 20-21 On Schedule		-	78,210	79,774	81,370
Employee & Retiree Benefits -- Health & Welfare	3400-3499; 3700-3799	410,546	385,218	389,070	392,961
COVID19 Health & Welfare		1,858	15,365	-	-
Books and Supplies	4000-4999	174,722	118,989	121,369	123,796
COVID19 Books and Supplies		145,807	39,935	-	-
Services, Other Operating Expenses	5000-5999	1,395,664	1,395,481	1,421,491	1,448,021
COVID19 Services, Other Operating Expenses		47,049	30,000	-	-
Restricted Expense Adjustment (clear through unrest)		-	-	-	-
Necessary Expense Reductions - see narrative		-	-	(400,000)	(400,000)
Capital Outlay	6000-6999	-	-	-	-
Other Outgo	7100-7199; 7300-7499	-	-	-	-
Other Outgo: BAS & CRSP to D21 Charter	7299	50,000	59,932	59,932	59,932
<b>Total Expenditures</b>		<b>6,362,481</b>	<b>6,433,054</b>	<b>5,974,712</b>	<b>6,102,645</b>
<b>Excess (Deficiency)</b>		<b>(354,501)</b>	<b>(869,475)</b>	<b>(692,479)</b>	<b>(709,566)</b>
Transfers In from OVS	8910-8929	390,000	380,000	380,000	380,000
Transfers In from THCMS	8910-8929	360,000	350,000	350,000	350,000
Transfers In from F20 OPEB for CRSP	8910-8929	9,471	54,807	54,807	45,336
Transfers In from ABASP	8910-8929	9,000	15,000	15,000	15,000
Transfers Out to Cafeteria (enter as negative)	7610-7629	(65,000)	(45,000)	(45,000)	(45,000)
Transfers Out: BAS to Fund 03	7200+7600	(400,000)	(400,000)	(400,000)	(300,000)
Transfers Out: BAS / CRSP to OV		(50,000)	(60,254)	(60,254)	(60,254)
Transfers Out: BAS Assist with 20-21 4% Salary Increase		-	-	-	-
Transfers Out: PG&E Solar, OPEB, Cap Equip	7200+7600	-	-	-	-
Other Sources	8930-8979	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-
Contribution to Restricted Program	8980-8999	100,000	100,000	100,000	100,000
<b>Total Transfers/Other Uses</b>		<b>353,471</b>	<b>394,553</b>	<b>394,553</b>	<b>485,082</b>
<b>Net Increase (Decrease)</b>		<b>(1,030)</b>	<b>(474,922)</b>	<b>(297,926)</b>	<b>(224,484)</b>
<b>Fund Balance</b>					
Beginning Balance		3,724,026	3,722,996	3,248,074	2,950,148
Audit Adjustment(s)		-	-	-	-
Net Ending Balance		3,722,996	3,248,074	2,950,148	2,725,664
<b>Components of Ending Balance:</b>					
Revolving Cash (nonspendable)	9711	5,000	5,000	5,000	5,000
Stores (nonspendable)	9712	-	-	-	-
Restricted (Res 2000-9999)	9740	11,029	11,029	11,029	11,029
Restricted COVID19 Rev 20-21, Exp 21-22	9740	252,474	-	-	-
Committed	9750	-	-	-	-
Assigned: West County JPAs- Spec Ed & Transport		70,000	70,000	70,000	70,000
Assigned - Amount required for THCMS to meet BP3100		287,647	313,798	352,984	373,436
Assigned - Amount required for OV to meet BP3100		252,545	299,050	283,430	264,570
Assigned - Amount required for SR to meet BP3100		-	-	-	-
Assigned - Fund Bal Support/Pensions/Tech/Facilities		1,400,000	1,400,000	1,400,000	1,400,000
Assigned - reduces above assignment		(145,328)	(439,732)	(1,081,424)	(1,312,000)
Assigned - Basic Aid Use&TF/ 20-21 4% off schedule		353,629	353,629	353,629	353,629
Assigned - COVID19 Legal: Distance Learning		100,000	100,000	100,000	100,000
Assigned - No Expense Reductions		-	-	400,000	400,000
Reserve for Economic Uncertainties	9789	1,136,000	1,135,300	1,055,500	1,060,000
Unassigned/Unappropriated Ending Bal	9790	-	-	0	0
Net Ending Balance		3,722,996	3,248,074	2,950,148	2,725,664
<i>Reserve percentage is based on Reserve of Economic Uncertainties+Unassigned/Unappropriated Ending Bal divided by Total Expenditures and Transfers Out.</i>					
		17%	17%	17%	17%

**TWIN HILLS UNION SCHOOL DISTRICT**  
**TWIN HILLS CMS - FUND 03: 2021-22 Multi-Year Projection @ Adopted Budget + 2% On Schedule 20-21**

	Object Codes	Prior Fiscal Year Budget: 2020-21	Current Fiscal Year Budget: 2021-22	First Subsequent Fiscal Year: 2022-23	Second Subsequent Fiscal Year: 2023-24
		Total	Total	Total	Total
<b>COLA (percentage)</b>		2.31%	1.70%	2.48%	3.11%
<b>Funded COLA</b>		0.00%	5.07%	2.48%	3.11%
<b>ADA for LCFF Funding purposes</b>		233.49	218.00	218.00	218.00
<b>Enrollment</b>		226.00	230.00	230.00	230.00
<b>Revenue</b>					
LCFF Sources: LCFF, EPA, In Lieu Property Tax	8010-8099	1,952,961	1,909,042	1,953,188	2,014,090
Federal Revenues	8100-8299	-	-	-	-
COVID19 Fed LLM Funding 20-21 only		86,934	-	-	-
Other State Revenues	8300-8599	52,493	49,390	49,218	49,337
Other State: STRS/PERS on Behalf of State		93,082	134,972	141,721	148,807
COVID19 State LLM/IPI/ELO Funding 20-21 only		152,262	-	-	-
Local Revenues	8600-8799	11,377	6,300	6,600	6,600
<b>Total Revenue</b>		2,349,109	2,099,704	2,150,727	2,218,834
<b>Expenditures</b>					
Certificated Salaries	1000-1999	1,159,514	1,133,095	1,155,757	1,153,837
COVID19 Certificated Salaries		5,774	68,132	-	-
Classified Salaries	2000-2999	222,861	234,419	239,107	243,890
COVID19 Classified Salaries		-	12,308	-	-
Employee Benefits -- Statutory	3301-3399;	49,884	71,702	73,136	74,599
COVID19 Employee Benefits	3501-3699	1,075	3,934	-	-
Employee Benefits STRS/PERS on Behalf of State		93,082	134,972	141,721	148,807
Employee Benefits STRS	3101-3199	164,740	185,229	202,714	202,098
Employee Benefits PERS	3201-3299	52,168	60,296	70,837	75,024
Add 2% 20-21 On Schedule		-	33,012	33,672	34,346
Employee & Retiree Benefits -- Health & Welfare	3400-3499;	178,197	175,152	176,904	178,673
COVID19 Health & Welfare	3700-3799	-	9,298	-	-
Books and Supplies	4000-4999	69,071	31,974	32,390	32,814
COVID19 Books and Supplies		74,005	5,000	-	-
Services, Other Operating Expenses	5000-5999	80,720	67,670	69,023	70,404
COVID19 Services, Other Operating Expenses		22,762	25,380	-	-
Necessary Expense Reductions - see narrative		-	-	-	(100,000)
Capital Outlay	6000-6999	-	-	-	-
Other Outgo	7100-7199	-	-	-	-
	7300-7399	-	-	-	-
<b>Total Expenditures</b>		2,173,853	2,251,573	2,195,262	2,114,492
<b>Excess (Deficiency)</b>		175,256	(151,869)	(44,534)	104,342
Transfers In from General Fund 01	8910-8929	433,456	444,598	444,598	310,256
Transfers In from Fund 01 BAS, Sal Inc starting 20-21		-	-	-	-
Transfers Out to General Fund 01	7610-7629	(360,000)	(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	(100,000)	(100,000)	(100,000)	(100,000)
<b>Total Transfers/Other Uses</b>		(26,544)	(5,402)	(5,402)	(139,744)
<b>Net Increase (Decrease)</b>		148,712	(157,271)	(49,936)	(35,402)
<b>Fund Balance</b>					
Beginning Balance		165,516	314,228	156,957	107,021
Audit Adjustment(s)		-	-	-	-
Net Ending Balance		314,228	156,957	107,021	71,619
<b>Components of Ending Balance:</b>					
Revolving Cash (nonspendable)	9711	-	-	-	-
Stores (nonspendable)	9712	-	-	-	-
Restricted (Res 2000-9999)	9740	51,355	51,355	51,355	51,355
Restricted COVID19 Rev 20-21, Exp 21-22	9740	135,580	-	-	-
Committed	9750	-	-	-	-
Assigned: See Fund 01 for Assignment to meet 17%		(287,647)	(313,798)	(352,984)	(373,436)
Reserve for Economic Uncertainties	9789	414,940	419,400	408,650	393,700
Unassigned/Unappropriated Ending Balance		0	0	0	0
Net Ending Balance		314,228	156,957	107,021	71,619
<i>Reserve percentage is based on Reserve of Economic Uncertainties+ Assigned Fund01 to meet 17% divided by Total Expenditures and Transfers Out.</i>					
		5%	4%	2%	1%

**Twin Hills Union School District - Orchard View Charter**  
**2021-22 Multi-Year Projection @ Adopted Budget 2% On Schedule Increase for 20-21**

	Prior Fiscal Year Budget: 2020-21	Current Fiscal Year Budget: 2021-22	First Subsequent Fiscal Year: 2022-23	Second Subsequent Fiscal Year: 2023-24
<b>COLA (percentage)</b>	2.31%	1.70%	2.48%	3.11%
<b>Funded COLA</b>	0.00%	5.07%	2.48%	3.11%
<b>ADA: Current Year / LCFF Funding</b>	225.62	230.00	230.00	230.00
<b>Enrollment Estimate</b>	248.00	236.00	236.00	236.00
<b>Object Codes</b>				
<b>Revenue</b>				
LCFF Sources: LCFF, Education Protection				
Account, In Lieu Property Tax 8010-8099	2,060,807	2,208,171	2,266,066	2,335,488
Federal Revenues 8100-8299				
COVID19 Fed LLM Funding 20-21 only	14,336			
State Revenues 8300-8599	53,852	54,791	55,176	55,406
COVID19 State LLM/ELO Funding 20-21 only	160,526	-	-	-
State Revenues: STRS/PERS on Behalf of State	110,708	118,834	124,776	131,014
Local Revenues 8600-8799	5,000	5,000	5,000	5,000
<b>Total Revenue</b>	<b>2,405,229</b>	<b>2,386,796</b>	<b>2,451,018</b>	<b>2,526,908</b>
<b>Expenditures</b>				
Certificated Salaries 1000-1999	1,194,677	1,194,398	1,218,286	1,242,652
COVID19 Certificated Salaries		74,280	-	-
Classified Salaries 2000-2999	120,274	134,910	137,608	140,360
COVID19 Classified Salaries		10,740	-	-
Employee Benefits -- Statutory 3300-3399; 3500-3699	38,925	45,699	46,613	47,545
COVID19 Employee Benefits	-	19,050	-	-
Employee Benefits -- STRS/PERS on Behalf of State 310x	110,708	118,834	124,776	131,014
Employee Benefits -- STRS 3100-3199	197,041	213,842	232,693	237,347
Employee Benefits -- PERS 3200-3299	21,724	33,373	35,916	38,038
Add 2%-20-21 On Schedule		33,682	34,356	35,043
Employee & Retiree Benefits -- Health & Welfare 3400-3499; 3700-3799	201,603	203,348	205,381	207,435
COVID19 Health & Welfare	-	12,058	-	-
Books and Supplies 4000-4999	113,184	68,660	70,031	71,430
COVID19 Books and Supplies	17,598	-	-	-
Services, Other Operating Expenses 5000-5999	96,790	50,600	78,951	80,533
COVID19 Services, Other Operating Expenses	14,336	26,800	-	-
Capital Outlay 6000-6999	-	-	-	-
Other Outgo 7100-7199; 7300-7399	-	-	-	-
Necessary Reductions			(50,000)	(50,000)
<b>Total Expenditures</b>	<b>2,126,860</b>	<b>2,240,274</b>	<b>2,134,611</b>	<b>2,181,397</b>
<b>Excess (Deficiency)</b>	<b>278,369</b>	<b>146,522</b>	<b>316,407</b>	<b>345,511</b>
Transfers In Basic Aid Supp from F01 8910-8929	50,000	50,000	50,000	50,000
Transfers In CRSP from Fund 01 8910-8929	-	10,254	10,254	10,254
Transfers Out (enter as negative) 7610-7629	(390,000)	(380,000)	(380,000)	(380,000)
Other Sources 8930-8979				
Other Uses (enter as negative) 7630-7699				
Contribution to Restricted Program 8980-8999				
<b>Total Transfers/Other Uses</b>	<b>(340,000)</b>	<b>(319,746)</b>	<b>(319,746)</b>	<b>(319,746)</b>
<b>Net Increase (Decrease)</b>	<b>(61,631)</b>	<b>(173,224)</b>	<b>(3,339)</b>	<b>25,765</b>
<b>Fund Balance</b>				
Beginning Balance	401,937	340,306	167,082	163,742
Beginning Fund Balance Transfers (restricted program carryovers)				
<b>Net Ending Balance</b>	<b>340,306</b>	<b>167,082</b>	<b>163,742</b>	<b>189,506</b>
<b>Components of Ending Balance:</b>				
Revolving Cash (nonspendable) 9711				
Stores (nonspendable) 9712				
Restricted (Res 2000-9999) 9740	40,873	40,873	40,873	40,873
Restricted COVID19 Rev 20-21, Exp 21-22 9740	142,928		-	-
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	410,000	425,250	406,300	413,200
Assigned - Balance After Above GASB54 -**See Note Below	(253,495)	(299,041)	(283,431)	(264,567)
Unasgn/Unappr Amt (not for charters) 9790				
<b>Net Ending Balance</b>	<b>340,306</b>	<b>167,082</b>	<b>163,742</b>	<b>189,506</b>
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.				
<b>Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:</b>	<b>6%</b>	<b>4%</b>	<b>4%</b>	<b>5%</b>

**Twin Hills Union School District - SunRidge Charter**  
**2021-22 Multi-Year Projection @ Adopted Budget + 2% On Schedule Increase for 20-21**

	Prior Budget Fiscal Year: 2020-21	Current Budget Fiscal Year: 2021-22	First Subsequent Fiscal Year: 2022-23	Second Subsequent Fiscal Year: 2023-24
<b>COLA (percentage)</b>	2.31%	1.70%	2.48%	3.11%
<b>Funded COLA</b>	0.00%	5.07%	2.48%	3.11%
<b>ADA: Current Year / LCFF Funding</b>	264.14	265.00	265.00	265.00
<b>Enrollment Estimate</b>	272.00	280.00	280.00	280.00
<b>Object Codes</b>				
<b>Revenue</b>				
LCFF Sources: LCFF, Education Protection				
Account, In Lieu Property Tax 8010-8099	2,301,154	2,435,068	2,498,976	2,571,455
Federal Revenues 8100-8299				
COVID19 Fed LLM Funding 20-21 only	83,621	-	-	-
State Revenues 8300-8599	59,378	59,669	59,798	59,943
State Revenues: Block Grants 8300-8599	-	-	-	-
COVID19 State LLM/PI/ELO Funding 20-21 only	190,207	-	-	-
State Revenues: STRS/PERS on Behalf of State	89,254	118,238	124,150	130,357
Local Revenues: Interest, Cafeteria + Other 8600-8799	13,695	11,000	11,000	11,000
Local Revenues: Parent Pledges 8699	203,500	247,000	251,940	256,980
Local Revenues: After Care Program	-	80,000	81,600	83,230
Local Revenues: Special Ed 8792	72,000	72,000	72,000	72,000
<b>Total Revenue</b>	<b>3,012,809</b>	<b>3,022,975</b>	<b>3,099,464</b>	<b>3,184,965</b>
<b>Expenditures</b>				
Certificated Salaries 1000-1999	1,044,979	1,044,294	1,065,180	1,086,483
COVID19 Certificated Salaries	3,637	93,525	-	-
Classified Salaries 2000-2999	386,899	519,869	534,652	545,345
COVID19 Classified Salaries	-	14,493	-	-
Employee Benefits-Statutory: Social Security, Medicare, State Unemployment, Workers Comp 3301-3399; 3501-3699	57,692	94,153	97,535	99,486
COVID19 Employee Benefits	677	37,307	-	-
Employee Benefits-Statutory: STRS on Behalf of State 310x	89,254	118,238	124,150	130,357
Employee Benefits-Statutory: STRS 3101-3199	172,426	175,081	203,449	207,518
Employee Benefits-Statutory: PERS 3201-3299	73,014	102,478	135,711	143,808
Add 2% 20-21 On Schedule	-	40,314	41,120	41,943
Employee & Retiree Benefits -- Health & Welfare 3400-3499; 3700-3799	204,196	214,829	200,479	202,484
Books and Supplies 4000-4999	101,552	91,617	93,450	95,320
COVID19 Books and Supplies	88,602	5,500	-	-
Services, Other Operating Expenses 5000-5999	431,256	412,320	429,540	438,130
COVID19 Services, Other Operating Expenses	23,356	8,800	-	-
Services, Other Op Exps: Pine Crest Rent	212,256	212,256	214,379	216,523
Necessary reductions	-	-	-	-
Capital Outlay 6000-6999	-	-	-	-
Other Outgo 7100-7199	-	-	-	-
7300-7399	-	-	-	-
<b>Total Expenditures</b>	<b>2,889,796</b>	<b>3,185,074</b>	<b>3,139,645</b>	<b>3,207,397</b>
<b>Excess (Deficiency)</b>	<b>123,013</b>	<b>(162,099)</b>	<b>(40,181)</b>	<b>(22,432)</b>
Transfers In BAS from D53 87,8910-8929	50,000	50,000	50,000	50,000
Transfers In CRSP from D53 87,8910-8929	-	9,932	9,932	9,932
Transfers Out (enter as negative) 7610-7629	-	-	-	-
Other Sources 8930-8979	-	-	-	-
Other Uses (enter as negative) 7630-7699	-	-	-	-
Contribution to Restricted Program 8980-8999	-	-	-	-
<b>Total Transfers/Other Uses</b>	<b>50,000</b>	<b>59,932</b>	<b>59,932</b>	<b>59,932</b>
<b>Net Increase (Decrease)</b>	<b>173,013</b>	<b>(102,167)</b>	<b>19,751</b>	<b>37,500</b>
<b>Fund Balance</b>				
Beginning Balance	631,173	804,186	702,019	721,770
Beginning Fund Balance Transfers (restricted program carryovers)				
Net Ending Balance	804,186	702,019	721,770	759,270
<b>Components of Ending Balance:</b>				
Revolving Cash (nonspendable) 9711	4,000	4,000	4,000	4,000
Stores (nonspendable) 9712	-	-	-	-
Restricted (Res 2000-9999) 9740	63,695	63,695	63,695	63,695
Restricted COVID19 Rev 20-21, Exp 21-22 9740	159,625	-	-	-
Committed 9760	-	-	-	-
Assigned: 9780				
Assigned - RESIG deductible, 8th grade field trip	18,000	18,000	18,000	18,000
Assigned - Per Board Policy 3100 (17%)	476,100	518,940	512,650	523,100
Assigned - Balance After Above: GASB54 - *See Notes Below	82,766	97,384	123,425	150,475
Unasn/Unappr Amount (not for charters) 9790	-	-	-	-
<b>Net Ending Balance</b>	<b>804,186</b>	<b>702,019</b>	<b>721,770</b>	<b>759,270</b>
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 20-21 pledge funding is short by \$50,000, if these funds are not received, the fund balance and Actual Reserve percentage below will decrease. If this holds true for 21-22 and the subsequent years and pledge dollars are not received at the revenue budgeted, the fund balance will decrease resulting in a lower actual reserve percentage.				
<b>Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:</b>	<b>20%</b>	<b>20%</b>	<b>21%</b>	<b>22%</b>

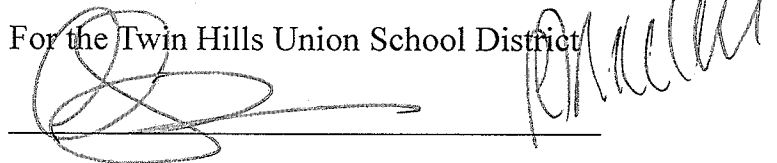
**SETTLEMENT AGREEMENT BETWEEN THE TWIN HILLS TEACHERS ASSOCIATION AND THE TWIN HILLS UNION SCHOOL DISTRICT**

The Twin Hills Teachers Association and the Twin Hills Union School District, through their authorized representatives, enter into the following agreement (referred to herein as the "Agreement") to settle their current dispute over the successor collective bargaining agreement between the Parties:

1. The District agrees to provide the Association's members with the following salary increase: 2% on schedule (which was included in the 4% one time bonus paid out in July) for 2020-2021 and 4% on schedule for 2021-2022.
2. The 2% for the 2020-2021 is retroactive to July 1, 2020 and includes all unit members on payroll as of June 2021.
3. The Association will attend and participate in a staffing/enrollment committee in Fall 2021, will attend and participate in two budget advisory committee meetings attached to the first and second interim for each of the four District schools; and collaborate with district staff on the need to address overstaffing through the District.
4. Other than the agreements described in this Agreement, the successor collective bargaining agreement the District imposed will be deemed valid and remain unchanged.
5. The signatories below warrant that they are authorized to enter into this Agreement.

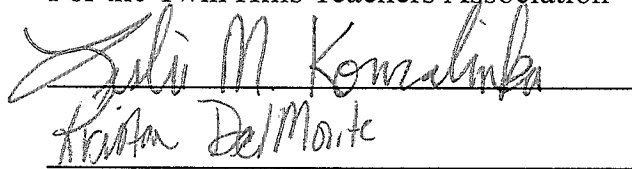
Dated: August 6, 2021

For the Twin Hills Union School District



Dated: August 6, 2021

For the Twin Hills Teachers Association



Suli M. Komalimba

Kristin DelMonte



Nicole Ellwood

**TWIN HILLS UNION SCHOOL DISTRICT**

**CERTIFICATED SALARY SCHEDULE**

**2021-22 - Plus 4% based on 20-21 increased by 2%**

STEP	I A.B. & CREDENTIAL	II A.B. & 15 UNITS	III A.B. & 30 UNITS	IV A.B. & 45 UNITS	V M.A. OR 60 UNITS	STEP
1	51,078	51,786	52,496	53,203	53,909	1
2	51,786	52,496	53,203	53,909	55,247	2
3	52,496	53,203	53,909	55,247	57,350	3
4	53,203	53,909	55,247	57,350	59,457	4
5	53,909	55,247	57,350	59,457	61,563	5
6	55,247	57,350	59,457	61,563	63,670	6
7	57,350	59,457	61,563	63,670	65,776	7
8	59,457	61,563	63,670	65,776	67,884	8
9		63,670	65,776	67,884	69,990	9
10			67,884	69,990	72,094	10
11				72,094	74,198	11
12				74,198	76,306	12
13				76,306	78,416	13
14					80,519	14
15					82,625	15
16					83,333	16
17					84,040	17
18					84,751	18
19					85,457	19
20					86,166	20
21					86,874	21
22					87,582	22
23					88,292	23
24					89,000	24
25					89,709	25
26					90,416	26
27					91,125	27
28					91,833	28
29					92,541	29
30					93,250	30
31					93,958	31

Teacher work days for 1.0 FTE = 184 days

District will grant up to nine (9) years (Start Step 10) for full-time equivalent service for teachers new to the district.

Salary to be paid in ten (10) equal payments, September through June annually.

AB1200 Aug 2021

School Board approved: \_\_\_\_\_

**TWIN HILLS UNION SCHOOL DISTRICT**

**CERTIFICATED SALARY SCHEDULE**

**2020-21 - Plus 2% (8/6/21 agreement)**

STEP	I A.B. & CREDENTIAL	II A.B. & 15 UNITS	III A.B. & 30 UNITS	IV A.B. & 45 UNITS	V M.A. OR 60 UNITS	STEP
1	49,113	49,794	50,477	51,157	51,836	1
2	49,794	50,477	51,157	51,836	53,122	2
3	50,477	51,157	51,836	53,122	55,144	3
4	51,157	51,836	53,122	55,144	57,170	4
5	51,836	53,122	55,144	57,170	59,195	5
6	53,122	55,144	57,170	59,195	61,221	6
7	55,144	57,170	59,195	61,221	63,246	7
8	57,170	59,195	61,221	63,246	65,273	8
9		61,221	63,246	65,273	67,298	9
10			65,273	67,298	69,321	10
11				69,321	71,344	11
12				71,344	73,371	12
13				73,371	75,400	13
14					77,422	14
15					79,447	15
16					80,128	16
17					80,808	17
18					81,491	18
19					82,170	19
20					82,852	20
21					83,533	21
22					84,213	22
23					84,896	23
24					85,577	24
25					86,259	25
26					86,938	26
27					87,620	27
28					88,301	28
29					88,982	29
30					89,663	30
31					90,344	31

Teacher work days for 1.0 FTE = 184 days

District will grant up to nine (9) years (Start Step 10) for full-time equivalent service for teachers new to the district.

Salary to be paid in ten (10) equal payments, September through June annually.

AB1200 August 2021

School Board approved: \_\_\_\_\_

# TWIN HILLS UNION SCHOOL DISTRICT

## CLASSIFIED SITE SALARY SCHEDULE 2021-2022 + 2% on schedule 2020-21 and +4% on schedule 2021-22

RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	RANGE
S-1	14.00	14.00	14.00	14.00	14.00	14.00	S-1
1/1/22	15.00	15.00	15.00	15.00	15.00	15.00	
S-2	14.00	14.25	14.75	15.25	16.00	17.00	S-2
1/1/22	15.00	15.00	15.50	16.00	17.00	18.00	
A	15.00	15.00	15.60	16.40	17.15	18.10	A
B	15.00	15.45	16.30	17.00	17.95	18.80	B
C	15.00	15.70	16.55	17.40	18.20	19.10	C
D	15.30	16.00	16.85	17.75	18.55	19.50	D
E	15.90	16.75	17.60	18.45	19.35	20.30	E
F	16.20	17.00	17.95	18.75	19.65	20.70	F
G	16.55	17.40	18.20	19.10	20.10	21.10	G
H	16.85	17.75	18.55	19.50	20.60	21.50	H
I	17.45	18.30	19.30	20.25	21.20	22.25	I
J	17.80	18.70	19.65	20.70	21.70	22.80	J
K	18.10	19.00	20.00	21.00	22.00	23.15	K
L	19.70	20.70	21.70	22.80	23.90	25.00	L

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

S-1 Minimum wage effective 1/1/21 \$14.00 per hour
S-1 & S-2 Minimum wage effective 1/1/22 \$15.00 per hour
S-2 Substitutes

Updated: 8/10/2021  
School Board approved:

# TWIN HILLS UNION SCHOOL DISTRICT

## CLASSIFIED SITE SALARY SCHEDULE 2020-2021 + 2% on schedule

RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	RANGE
S-1	14.00	14.00	14.00	14.00	14.00	14.00	S-1
S-2	14.00	14.25	14.75	15.25	16.00	17.00	S-2
A	14.00	14.35	15.00	15.75	16.50	17.40	A
B	14.10	14.85	15.65	16.35	17.25	18.10	B
C	14.40	15.10	15.90	16.75	17.50	18.35	C
D	14.70	15.40	16.20	17.05	17.85	18.75	D
E	15.30	16.10	16.90	17.75	18.60	19.50	E
F	15.60	16.35	17.25	18.05	18.90	19.90	F
G	15.90	16.75	17.50	18.35	19.35	20.30	G
H	16.20	17.05	17.85	18.75	19.80	20.65	H
I	16.80	17.60	18.55	19.45	20.40	21.40	I
J	17.10	18.00	18.90	19.90	20.85	21.90	J
K	17.40	18.25	19.25	20.20	21.15	22.25	K
L	18.95	19.90	20.85	21.90	23.00	24.05	L

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

S-1 Minimum wage effective 1/1/21 \$14.00 per hour

S-2 Substitutes

Updated: 8/10/2021

School Board approved: