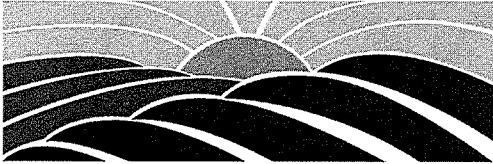


AGENDA ITEM # 9

Board Meeting Dates:
Public Hearing: 06/24/21
Adoption: 06/28/21



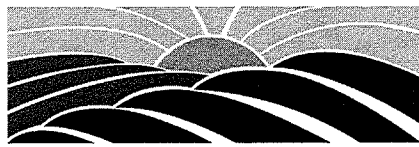
**Twin Hills
School District**

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

Adopted Budget

2021-22



2021-22 BUDGET RECAP & NARRATIVE

The revenue side of school budgeting relies heavily on the Governor's May Revision. The May Revision last year included a reduction in LCFF revenue for 20-21 due to the COVID19 pandemic. As we move past this pandemic, the Governor's May Revision this year shows we are in recovery mode and currently there is a super COLA of 5.07% proposed for LCFF (state funding for education) for 21-22. This COLA is created from the unfunded 20-21 statutory COLA of 2.31% and the estimated statutory COLA of 1.7% for 21-22 plus 1.0% to offset the increased cost for unemployment. All school districts rely on the Governor's May Revision and the guidance provided by SCOE, FCMAT, and School Services, to prepare their annual budgets and multi-year projections for the two subsequent years. Please see the table below for COLA and CalSTRS/CalPERS for this budget year and the two subsequent years. The Governor's May Revision is a beginning step in the budget process and on June 14 the Legislature passed the budget by the June 15 deadline. This does not mean that we have a budget yet, the Legislature and Governor will negotiate until a budget is signed on June 30. The Governor stated "This last year reminds us that we need to plan for the unexpected." He also talks about maintaining a strong fiscal foundation that does not overcommit to long-term spending that cannot be afforded as this could lead to future cuts.

Report Pd	Revenue Item	2020-21	2021-22	2022-23	2023-24
Adopt Budget	Planning COLA	0.00%	5.07%	2.48%	3.11%
	Expense Item				
Adopt Budget	CalSTRS	16.15%	16.92%	19.10%	19.10%
Adopt Budget	CalPERS	20.70%	22.91%	26.10%	27.10%

For 2020-21 there were several state and federal one time COVID funding offerings. Almost all of these offerings required a plan prior to receipt of funds, please check the recap on the last page of this narrative.

As always, the state funding formula (LCFF) creates an important need to prioritize how we meet the needs of all students and especially the needs of English language learners, low income and foster youth. This requires us to focus on the expenditure side of the budget to assure they align with our education mission as defined in our Local Control Accountability Plan (LCAP). Sufficient contingency reserves continue to be essential to maintain fiscal solvency. A recap of reserves and assignments is included with this report (Exhibit B). Cash deferrals are expected this month, June 2021, only and I understand there should be no deferrals in 2021-22.

Following is a description of revenue and expenses budgeted for this year. Please see the Common Message parameters and SSC Dartboard used to prepare the budget and multi-year projections (Exhibit A). Be sure to review the multi-year projection assumptions for details. All revenue assumptions are based on laws in place when the Governor's May Revision was disclosed. Multi-year projections include the 4% salary increase for all employees.

GENERAL FUND (FUNDS 01 AND 03)

REVENUE

LCFF Revenue Sources

Fund 01 (Fund 01 {Apple Blossom and the District} plus Fund 03 {Twin Hills Charter Middle School} combined): LCFF Revenue Sources include State funding and Property Taxes. This year state revenue was estimated based on the BASC (Business and Administration Steering Committee) LCFF Calculator. A copy of this calculation is included with each school's multi-year projections. State Aid also includes EPA (Education Protection Account) funding. These items are shown separately on the LCFF Summary of Funding included with each school's reports. Please see Exhibit C for key LCFF words and a graph showing how the Target Entitlement is calculated. Revenue is calculated based on ADA (Average Daily Attendance) and for Fund 01, Apple Blossom, the estimated ADA is 338. For Fund 03, the Twin Hills Charter Middle School, the estimated ADA is 218. Funding for 20-21 was in hold harmless status due to COVID19 and we were funded on 2019-20 ADA of 377.65 for Apple Blossom and 233.49 for Twin Hills CMS. Charter schools are generally funded only on current year and that is true for 21-22, traditional schools (non-charter) are allowed to use prior year or current year, whichever is greater. Apple Blossom will be funded at the prior year 377 ADA and Twin Hills CMS will be funded at the current year 218 ADA. For THCMS this is a drop of 15 ADA. Please note that this is an estimate.

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. In 18-19 we began relying on COLA as it once again became the key determinant of increases in funding. It is unlikely that in a normal year, when we are not given a super COLA, that the annual COLA will be sufficient to fund the annual salary cost increases associated with step and column along with the escalating employer retirement system costs. The Governor recognizes what the retirement system costs are doing to education and in the May Revise includes a small percentage that is going towards the employer cost for CalSTRS, reducing the district's expenses once again this year. For 2021-22 we have to contend with the aftermath of the COVID19 pandemic which may mean a reduction in enrollment and ADA.

Fund 01: Apple Blossom/District

	ADA = 377	Adopted Budget
Object Code	Revenue	
8011	LCFF State Aid	\$1,900,094
8011	Basic Aid Supplement	800,000
8012	EPA (Education Protection Account)	444,075
8041	Secured Property Taxes	4,200,000
8096	In Lieu Property Tax Transfer	(2,745,855)
8097	Spec Ed Property Tax Transfer	0
8091	Revenue Transfer to F14	(50,000)
	Total Revenue	\$4,548,314

Fund 03: Twin Hills Charter Middle School

	ADA = 218	Adopted Budget
Object Code	Revenue	
8011	LCFF State Aid	\$755,948
8012	EPA (Education Protection Account)	313,548
8096	In Lieu Property Tax Transfer	839,546
	Total Revenue	\$1,909,042

Total Form 01, Line A.1)**\$6,457,356****Federal Revenue Sources**

Generally, federal revenues are budgeted at prior year levels. The special education entitlement is based on prior year as the SELPA does not generally provide this information prior to the budget preparation. Further adjustments will be made when actual entitlement notifications are received, usually in the fall of the fiscal year. In 2020-21 we received CARES Act funding, please see details on the last page of this narrative. This year we will apply for ESSER III funds and will only receive them after we submit a plan and revenue and expenses will be budgeted at that time.

Object Code		Projected Income
8181	Special Education PL 101-476	\$ 129,000
8290	Title I	47,400
8290	Title IIA – Principal/Teacher Staff Develop.	10,000

Total Form 01, Line A.2)**\$186,400****Other State Revenue Sources**

Before LCFF schools received special program funding, called categorical funding, along with revenue limit state funding. This categorical funding is now rolled into the LCFF base year funding calculation. There are still a few special categorical programs funded during the year and we receive those funds with very specific rules on recording the revenue and spending the funds, such as the 2020-21 Learning Loss Mitigation Funds. The COVID19 one time funding offerings are listed on the last page of this narrative. The state revenues expected on a regular basis are the Mandated Block Grant, Lottery, and a small amount for testing. The assumptions give details on per ADA funding.

Object Code		Projected Income
8550	Mandated Block Grant	\$ 16,401
8560	State Lottery	115,619
8590	Testing and Student ID	3,000
8590	One Time State Funding	0
8590	STRS on Behalf of State	395,121
8590	ERMHS State Mental Health Funds	10,000

Total Form 01, Line A.3)**\$540,141**

Local Revenue Sources

Local revenue consists of interest earned, donations, Foundation funding, Special Education AB602 funding, rent, and miscellaneous. This budget reflects historical levels and/or available funds. Donations and Foundation funding will not be budgeted until cash is received.

Object Code	Projected Income
8650 Lease/Rentals	\$ 21,286
8660 Interest	33,000
8677 Interagency – Special Ed	30,000
8689 Indirect Cost Support	100
8689 Interagency – SunRidge	240,000
8699 Interagency – SunRidge Special Ed	55,000
8792 Special Ed AB602	100,000
Total Form 01, Line A.4)	\$ 479,386
Total Form 01, Line A.5) Total Revenues	\$7,663,283

EXPENDITURES

Staffing and Salaries

Certificated teaching, support staff and administrator positions are based on the following staffing levels:

1.00 FTE	Superintendent
2.00 FTE	Principals
17.30 FTE	AB classroom teachers
9.70 FTE	TH classroom teachers
0.90 FTE	AB enrichment teachers
1.20 FTE	TH elective teachers
1.70 FTE	Academic Intervention
1.60 FTE	Pupil Personnel Counselor
3.00 FTE	Education Specialists
<u>1.00 FTE</u>	Title I/EIA teacher
39.40 FTE	Total

Extra duty: Tutorial: 6 hours per week for both sites \$13,600+
Detention: THCMS \$5,000+

Stipends: \$53,000+: includes master stipends

Salary calculations are commensurate with approved salary schedules and contractual agreements. This budget includes step movement from prior year and for future years an estimated 2% is added for cost of step only. The 4% salary increase is included in 21-22 and there are no additional projected salary increases included in this budget for the subsequent years.

Total Form 01, Line B.1) Total Estimated Cost \$ 3,343,760

Classified staffing levels are as follows:

6.70 FTE	Custodial/Maintenance (includes Maint. Director)
2.10 FTE	AB Yard/Parking Lot Duty
1.30 FTE	TH Campus Supervisors
3.90 FTE	School Office Clerical
0.22 FTE	Computer tech assistant
1.00 FTE	ELL program assistant
0.24 FTE	AB Academic Intervention
0.97 FTE	Library assistants
0.50 FTE	Health Tech
0.38 FTE	Garden
3.30 FTE	Special education assistants
2.70 FTE	AB Instructional assistants
0.87 FTE	TH Instructional assistants
0.44 FTE	AB PIP assistants
4.10 FTE	District Office Payroll/Clerical/Technical
<u>1.00 FTE</u>	Business Manager
29.72 FTE	Total

Salary calculations are commensurate with approved salary schedules. The District's classified employees are not represented by any union. This budget includes step movement from prior year and for future years an estimated 2% is added for cost of step only. The 4% salary increase is included in 21-22 and there are no additional projected salary increases included in this budget for the subsequent years.

Total Form 01, Line B.2) Total Estimated Cost \$ 1,367,286

Employee Benefits

Statutory Benefits for **Certificated** employees include:

Benefit	Percent * Salary
State Teachers' Retirement	16.92 %
Medicare	1.45 %
Unemployment Insurance	1.23 %
Workers' Compensation Insurance	1.26 %
Total	20.86%

Statutory Benefits for **Classified** employees include:

Benefit	Percent * Salary
Public Employees Retirement	22.91%
Social Security	6.20%
Medicare	1.45%
Unemployment Insurance	1.23%
Workers' Compensation Insurance	1.26%
Total	33.05%

STRS on Behalf of State, book entry only \$395,121

Total Estimated Cost of All Statutory Benefits \$1,502,965

Health and Welfare

This district increased it's contribution to equal the Kaiser High Employee rate of \$853 per month beginning 10/1/2021 for a maximum of \$10,167 annually per eligible employee for medical insurance, \$1,380 for dental insurance, and \$122 for vision coverage based on FTE for a maximum annual benefit of \$11,669 for a full FTE.

Total Annual Cost of Health & Welfare Benefits \$585,033

Total Form 01, Line B.3) Total Employee Benefits \$ 2,087,998

Salaries and benefits account for 80% of the District's expenditure budget.

Books and Supplies

Books and supplies are budgeted based on prior year regular expenses. Please note that carryover and donations are not shown in the 2021-22 budget. The higher budgeted amounts in 2020-21 include one time expenditures due to receipt of special block grant funding, carryover and donations. Multi-year projections include separate lines to show where COVID19 funding was spent. The budget is conservative and once carryover is budgeted amounts from last year to this year will be comparable.

Total Form 01, Line B.4) Total Books and Supplies \$195,898

Services and Operating Expenses

Service and Operating expenses are budgeted based on prior year and expected needs in fiscal year 2021-22. Please note that carryover and donations are not shown in the 2021-22 budget. The previous year, 2020-21, includes one time expenditures using special categorical block grant funding plus carryover and donations.

Total Form 01, Line B.5) Total Contracts and Services \$1,518,531

Capital Outlay

There is no capital outlay anticipated from the General Fund included in this budget.

Other Outgo

This is the amount of Basic Aid Supplement funds and an amount to equal CRSP expenses that are transferred to SunRidge, as it is an external charter a different object code is used for this transfer while the other two charters are internal and are shown as Transfers Out in Section D.

Total Form 01, Line B.7) Total Other Outgo \$59,932

Total Form 01, Line B.9) Total Expenditures \$8,573,405

Transfers In (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 CMS Direct Costs	200,000
Transfer In F03 THCMS from F01 General Fund BAS	400,000
Transfer In F01 GF from F12 Apple Blossom Aft Sch Pgm	15,000
Transfer In F01 GF +F03 THCMS from F20 OPEB/CRSP	99,405

Total Form 01, Line D.1a) Total Transfers In \$1,244,405

Transfers Out (GF = General Fund, BAS = Basic Aid Supplement Funds)

Transfer Out F01 GF to F13 Cafeteria	\$ 45,000
Transfer Out F03 THCMS to GF F01 Direct Costs	350,000
Transfer Out F01 GF to F03 THCMS BAS	400,000
Transfer Out F01 GF to F09 OV BAS/CRSP	60,254
Transfer Out F01 GF to D21 SR BAS – see Other Outgo	

Total Form 01, Line D.1b) Total Transfers Out \$855,254

Program Contributions***Special Education Encroachment***

The District has some restricted programs where the cost is more than the revenue received. The General Fund makes contributions to these programs (also called encroachment).

Special Education continues to require a large contribution annually and this is based on the needs of students. All special education funds and expenses are shown in the General Fund. Twin Hills and Apple Blossom are combined due to implementation of a learning center model at Twin Hills and the fact that the Education Specialist at Apple Blossom also provides early intervention services to some students. The memorandum of understanding between the district and Orchard View Charter School calls for an excess cost model for sharing special education costs. Under this model, the District pays the special education costs for all students. Orchard View pays the District a share of those costs calculated in proportion to student attendance (P-2 ADA). The payment is shown in Transfers In. Since Twin Hills Charter Middle School is also a charter, it pays special education costs using the same excess cost model used for Orchard View. The payment is shown in Transfers In. SunRidge's amount due to the district is also based on student attendance (P-2 ADA) and is reported in the Local Revenue section of these reports as it has a separate district designation. SunRidge has their own special education program, the amount they pay the district is for excess costs of the West County Special Education Consortium which includes nurse, psych, and speech services.

For 2021-22, the total anticipated contribution to Special Education due to encroachment is \$686,592.

Due to LCFF, transfers to the restricted special education resource must be done by contribution instead of transferring revenue. We now transfer an amount based on the cost of special education staff and the amount of ADA funding received for any NPS

students. For 2021-22 the estimated transfer from Fund 01 for NPS and Apple Blossom staff is \$120,100 and from Fund 03 the amount is \$100,000.

For 2021-22, the total anticipated cost transfer to Special Education is \$220,100.

PIP Program

Apple Blossom continues to provide PIP, Primary Intervention Program, and this program requires a contribution from the General Fund as the only source of income is currently Box Tops for Education.

For 2021-22, the total anticipated contribution to PIP is \$8,000.

Routine Repair and Maintenance

When a District agrees to receive funding for modernization projects under specific propositions, it is annually required to transfer 3% of the unrestricted adopted budget to the Routine Repair and Maintenance Account (RRMA), a restricted resource. The reason the state made this requirement is to insure that Districts will be able to maintain these modernized facilities for 20 years. Expenses for supplies and services to repair and maintain buildings prior to 2009-10 were paid for directly from the Unrestricted General Fund. These types of expenses are now paid for from the Routine Repair and Maintenance Account (RRMA), including the cost of the district's Maintenance Director. Funds are transferred from unrestricted to restricted to meet this requirement as the year closes.

At Adopted Budget we meet the 3% requirement now that STRS on Behalf of State is no longer included in the calculation. Even though RRMA funds are used for repairs and maintenance of both schools, Twin Hills CMS does not contribute any of the unrestricted funds transferred to this restricted resource. Salary and benefit expenses for THCMS site maintenance personnel are now paid for from this resource. Repairing and maintaining district owned facilities for the safety of all who attend and visit is a priority.

The amount to be transferred to RRM in 2021-22 is \$300,000.

Total Form 01, Line D.3) Total Contributions	\$1,214,692
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RESERVES & ASSIGNMENTS

This district has a board policy (BP3100) stating our reserve level will be 17%. The District meets this requirement by reserving \$1,538,800 designated as the Reserve for Economic Uncertainties. The District is required to reserve \$5,000 for the revolving cash funds. The District is also required to reserve \$40,000 as its share of the required economic uncertainty for the West County Special Education Consortium. JPA Transportation funding changed at the state level due to LCFF and \$30,000 is assigned to cover any differences or shortfalls. The assignment to support charters so they maintain a 17% reserve is shown as well as assignments for technology repair or replacement, facilities repair or replacement, the STRS/PERS retirement issues and the cost for ramifications of the 2019 salary settlement. There is an Assignment Adjustment line with a negative amount and this means other assignments, except the fund balance support for charters, are reduced by that negative amount. Please see the attached reserve report for details for all funds (Exhibit B).

FUND BALANCE

The District will have an estimated fund balance at the beginning of the budget year of \$4,037,225 and an estimated ending balance of \$3,516,254, these are the unrestricted plus restricted totals. The amount of overspending of \$520,971 is partly due to spending the one time COVID19 funding of \$388,054 in 21-22 when the funds were received in 20-21. These amounts are shown on the multi-year projection in the Restricted column. After deducting the reserve for Economic Uncertainties of 17%, the reserve for revolving cash, and the other assignments listed on Exhibit B, there will be no unassigned/unappropriated balance.

CASH FLOW

Funds 01 and 03 will have cash at the end of each month and at the end of the year. For 2020-21 there were deferrals from the state due to the COVID19 pandemic, so far for this year, deferrals are not expected.

MULTI YEAR PROJECTION

The multiyear projection shows the District will continue to remain vigilant and cautious. The LCFF Calculator is a great tool but it is not a guarantee of funding just an instrument to help us estimate revenue. Declining enrollment has been an issue in this county and at Apple Blossom and Twin Hills Charter Middle School over the past few years, but it is anticipated that enrollment will level out and is, therefore, expected to remain the same for the next two years. Due to this enrollment issue as well as the increased cost for STRS/PERS retirement plans and salaries, Twin Hills Charter Middle School is receiving Basic Aid Supplement funds of \$400,000 last year, this year, and next year. In 2023-24 a teacher retirement is expected and this will allow a decrease in this transfer to \$300,000. These BAS transfers are to assist with the staffing to enrollment transition. The Necessary Expense Reduction lines indicate an overall amount and are not specifically pointed at any one expense item as a plan will need developed. The SACS report and assumptions show a split between salaries and services but this is by no means the final plan. Please keep in mind, if enrollment increases and/or state revenue improves and/or if we receive one time funds, staffing and expense reductions may not be necessary. We work diligently to maintain and increase enrollment.

The District continues to recognize the value of the THAB Educational Foundation, the Walkathon-Jogathon and other donations to provide the programs it enjoys including instructional assistants, music, art, physical education and after school sports.

This budget will be updated in August once the State finalizes their budget adoption process and details are published. Please keep in mind that the budget is a living document and is updated once the school year starts and throughout the year as information on funding and staffing changes.

CHARTER SCHOOLS

Charter Schools are funded by LCFF just like the district is. Each school has its own per ADA calculation which can be seen along with each school's reports. Local property taxes are used first to fund LCFF entitlements. The state then fills in the rest of the entitlement using LCFF and EPA funds.

Twin Hills Charter Middle School (D53 Fund 03) (Grades 6-8)

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

Orchard View Independent Study Charter School (D53 Fund 09) (Grades K-12)

This charter's ADA of 230 is based on enrollment of 236. This charter's budget indicates a decrease in the fund balance of over \$139,000 this year and this is due to spending COVID19 LLM/ELO funds this year and the revenue was received last year. I indicate that a reduction in expenses is necessary next year of \$50,000 so they are not overspending. Basic Aid Supplement funds are being given to this charter for all four years shown on the multi-year projection in the amount of \$50,000 per year. Beginning 21-22 there is one retired teacher receiving CRSP and those funds are being transferred from the district to the charter. The MOU to the district is included in Transfers Out and is for both their share in the cost to run the district as well as the excess cost for special education. The estimated reduction to the fund balance of \$139,542 is deducted from the beginning fund balance of \$340,307, leaving an estimated ending balance of \$200,765. From this we deduct California Clean Energy restricted balance of \$40,873. The final assigned balance is a positive \$159,892 equaling a 6% reserve. The board required reserve of 17% is \$419,600 and to meet this, Fund 01 shows an assignment of \$259,708. Please see details on the attached Reserve report (Exhibit B). This fund will have cash at the end of every month and at the end of the year.

ADA = 230	Adopted Budget
Revenue	
LCFF State Aid, EPA, In Lieu Property Tax	\$2,208,171
Other State (Mandated, Lottery, STRS on BH)	173,625
Local Revenue (Interest)	5,000
Total Revenue	\$2,386,796
Expenditures	
Salaries & Benefits	\$2,060,532
Books & Supplies	68,660
Services	77,400
Total Expense	\$2,206,592
Transfer In BAS	+60,254
Transfer Out	-380,000
Net Increase (Decrease) to Fund Balance	(\$ 139,542)

SunRidge Waldorf Methods Charter School (D21) (Grades K-8)

SunRidge is currently leasing the Pine Crest Campus on Hayden Avenue from an adjoining school district. The projected ADA of 265 for 2021-22 is based on enrollment of 280 and is not projected to change in the two subsequent years. Specialty program (Res 9041) revenue is estimated at an amount to cover the costs of that program which consists of classified employees and the employer's costs. Basic Aid Supplement funds are being given to this charter for all four years shown on the multi-year projection in the amount of \$50,000 per year. Beginning 21-22 there is one retired teacher receiving CRSP and those funds are being transferred from the district to the charter. This charter is budgeted to decrease its fund balance by \$61,853 and this is due to spending the COVID19 dollars this year when the revenue was received last year.

ADA = 265	Adopted Budget
Revenue	
LCFF State Aid, EPA, In Lieu Property Tax	\$2,435,068
Other State (Mandated, Lottery, STRS on Behalf)	177,907
Local Revenue (includes \$50k BAS from D53/F01)	469,932
Total Revenue	\$3,082,907
Expenditures	
Salaries & Benefits	\$2,414,267
Books & Supplies	97,117
Services	633,376
Total Expense	\$3,144,760
Net Increase (Decrease) to Fund Balance	(\$ 61,853)

After deducting the excess expenditures over revenue amount of \$61,853 from the prior year ending fund balance, the ending balance before assignments and reserves will be \$804,187. After deducting the nonspendable revolving cash amount of \$8,000, the restricted CA Clean Energy and After Care Program balances of \$63,695, and the assigned RESIG deductible of \$18,000, the required 17% reserve of \$512,100, the balance is assigned for STRS and PERS and per GASB54. This fund is estimated to have cash at the end of every month and at the end of the year.

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 over 27% 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 this year and last year.

Necessary Expense Reductions are shown for each school and are an overall amount of the reduction needed and do not point to any one expense item as a plan will need developed if state funding is not increased or we continue to decline in enrollment.

OTHER FUNDS

Child Development (Fund 12)

This program was going strong through March of 2020 when the pandemic hit, they remained closed until our schools opened in the hybrid model, end of March 2021. They are currently running their successful summer program. This program has an ending fund balance of \$184,055 after revolving cash of \$4,000 is deducted.

Cafeteria (Fund 13)

Lunch prices charged to students are budgeted with no increase from prior year. Prices at Apple Blossom are \$4, at the middle school, \$4.25, and for adults \$5/\$5.50. Our vendor remains Revolution Foods for 2021-22. The revenue over expenditures is expected to be \$92 if the 21-22 school year is back to normal. Since we can no longer count on normal, this fund will be updated throughout the year based on what is actually going on. As always this fund requires a contribution from the general fund, for this year that is estimated at \$45,000. We are compliant with the CDE nutritional requirements. The ending fund balance after the reserve for the revolving cash of \$4,000 and inventory of \$457 is estimated to be \$6,470.

Deferred Maintenance (Fund 14)

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. For the summer of 2020 due to COVID19 we did not do any construction projects, for this summer we only have one project, the bell system at Twin Hills CMS. Currently I show a revenue transfer from Fund 01 in the amount of \$50,000. The ending balance of \$211,914 is committed.

Special Reserve Fund for Other Than Capital Outlay (Fund 17)

This fund is expected to have an assigned ending balance of \$315,278 at the end of 2021-22. We transferred over \$330,000 of Basic Aid Supplement revenue into this fund in 2008-09. For a five year period after 2008-09, the state budget deteriorated at an alarming pace and for a period of time 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 \$200,000 of these funds to Fund 20 for postemployment benefits. This is the fund cash is borrowed from as needed throughout the year.

Postemployment Benefits (Fund 20)

In June, 2004 the Government Accounting Standards Board 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 of 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 three equal payments annually for three years. This change resulted in a new actuarial study which decreased our estimated OPEB liability to under \$74,000 which is the estimated liability for one retired superintendent, this is now called GASB#75. A recent valuation shows our liability at over \$90,000. 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 19-20 audit. This new actuarial valuation indicates our liability is currently over \$1,000,000. 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. In 20-21 there were 3 retired teachers and 1 retired principal receiving CRSP and to cover these costs \$42,927 was transferred to the 2 schools this pertains to. For 21-22 there are 5 more retired teachers so \$99,405 is being transferred out of this fund to cover those costs. The ending Assigned fund balance is currently estimated to be \$663,801.

Bond Fund (Fund 21)

This fund is used to record the revenue from the sale of bonds and expenditures based on the Measure M approved projects 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 at both campuses. In 2012-13 and 2013-14 the Orchard View Portable project and the District Technology Infrastructure project (Structured Cable Plan) were completed. Currently the only item budgeted is interest revenue. The ending fund balance is currently estimated to be \$160,727 and is assigned. These funds can only be used for Measure M approved projects.

Capital Facilities Fund (Fund 25)

This fund is used to collect the revenue generated through developer fees. 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 \$1,500 is included to match the expected revenue of \$10,500. The estimated restricted ending fund balance is \$31,723.

Special Reserve for Capital Projects (Fund 40)

This fund is used to accumulate funds to be used for capital improvements or equipment purchases. The fund balance is projected to be approximately \$108,852 at the end of the fiscal year and this balance is Assigned and will only be used for site or building improvements or equipment costing over \$5,000.

COVID-19 Accounting & Timeline

Resource	Program Name	Fiscal Yr Funding	FROM		SPENDING PERIOD THROUGH					
			2019-20 13-Mar-20	2020-21	2020-21 31-May-21	2020-21 30-Jun-21	2022-23 31-Aug-22	2022-23 30-Sep-22	2023-24 9/30/2023	2024-25 9/30/2024
7388	COVID-19	Prop 98								
3215	LLM	GEER								
3220	LLM	CRF								
7420	LLM	Prop 98								
3210	ESSER I	CARES								
3212	ESSER II	CRSAA								
321?	ESSER III	ARP		3/11/2021						
7422	IPI	Prop 98								
7425	ELO	Prop 98								
7426	ELO paras	Prop 98								

Program	SB98 Learning Loss Mitigation			SB117	Elementary & Secondary School Emergency Relief			AB86- In Person Instruction (IPI) and Expanded Learning Opportunities (ELO)		
Program Acronym	LLM	LLM	LLM	COVID-19	ESSER I	ESSER II	ESSER III	IPI	ELO	ELO paras
Source	Federal	Federal	State	State	Federal	Federal	Federal	State	State	State
Funding	GEER	CRF	Prop 98	Prop 98	CARES	CRSAA	ARP	Prop 98	Prop 98	Prop 98
Spending deadline	Sep-22	May-21	Jun-21	n/a	Sep-22	Sep-23	Sep-24	Aug-22	Aug-22	Aug-22
Resource	3215	3220	7420	7388	3210	3212	321?	7422	7425	7426

	GEER	CRF	Prop 98	Prop 98	Elementary & Secondary School Emergency Relief					AB86- COVID-19 relief & school reopening, reporting & public health			TOTAL
Program	SB98 Learning Loss Mitigation			SB117									
Resource	3215	3220	7420	7388	3210	3212	3213	3214 LLM	ESSER III	7422	7425	7426	
District	Award	Award	Award	Award	Award	Preliminary	ESSER III 80%*	ESSER III 20%*	Total Estimate	Preliminary	Preliminary	Preliminary	TOTAL
Twin Hills Union Elementary	16,100	129,341	31,545	6,659	32,830	159,382	291,212	72,803	364,016	119,865	227,227	25,247	1,112,212
Orchard View	-	14,336	17,598	-	-	-	-	-	-	-	128,635	14,293	174,862
Sunridge Charter	7,820	75,801	19,510	4,409	-	-	-	-	-	75,784	143,662	15,963	342,949
Twin Hills Charter Middle	11,040	75,894	16,682	4,113	-	-	-	-	-	64,368	122,022	13,558	307,677

Twin Hills USD
Enrollment and ADA
2021-22 Adopted Budget

	Prior to COVID19 Pandemic			During COVID19 Pandemic			2021-22			2022-23			2023-24		
	2019-20			2020-21			CURRENT FISCAL YEAR			1ST SUBSEQUENT YEAR			2ND SUBSEQUENT YEAR		
	Enrollment @ CBEDS (Oct)	P-2 ADA (actual)	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (Oct)	P-2 ADA - based on prior year	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATED COUNT
DISTRICT Apple Blossom															
K-3	266	247.18	64	256	247.18	60	235	223	55	235	223	55	235	223	55
4-6	134	129.41	35	102	129.41	28	120	114	30	120	114	30	120	114	30
4-6: NPS	1	1.06		1	0.00										
7-8: NPS				1	1.06		1	1							
9-12															
SCOE Class TK-3 or 6-22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Totals	401	377.65	99	360	377.65	88	356	338	85	355	337	85	355	337	85
Ratio of ADA to Enrollment / Percentage Unduplicated	LCFF=391	94.18%	25.32%	LCFF=353	104.90%	24.86%	LCFF=356	94.94%	22.67%	LCFF=355	94.93%	22.67%	LCFF=355	94.93%	22.67%
				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	75	71	20	75	71	20	75	71	20
7-8	186	174.76	42	150	174.76	29	155	147	30	155	147	30	155	147	30
9-12															
Ungraded															
Totals	248	233.49	60	226	233.49	49	230	218	50	230	218	50	230	218	50
Ratio of ADA to Enrollment / Percentage Unduplicated		94.15%	24.19%		103.31%	21.68%		94.78%	21.74%		94.78%	21.74%		94.78%	21.74%
CHARTER SCHOOL Orchard View															
K-3	45	45.08	5	48	45.08	7	44	44	7	44	44	7	44	44	7
4-6	43	40.57	4	45	40.57	10	42	41	9	42	41	9	42	41	9
7-8	35	37.19	7	42	37.19	10	40	38	10	40	38	10	40	38	10
9-12	104	102.78	23	113	102.78	23	110	107	20	110	107	20	110	107	20
Ungraded															
Totals	227	225.62	39	248	225.62	50	236	230	46	236	230	46	236	230	46
Ratio of ADA to Enrollment / Percentage Unduplicated		99.39%	17.18%		90.98%	20.16%		97.46%	19.49%		97.46%	19.49%		97.46%	19.49%
Sub-Totals District 53	876	837	198	834	837	187	822	786	181	821	785	181	821	785	181
CHARTER SCHOOL SunRidge															
K-3	144	136.88	45	147	136.88	51	145	137	47	145	137	47	145	137	47
4-6	84	77.97	23	72	77.97	28	80	76	27	80	76	27	80	76	27
7-8	53	49.29	15	51	49.29	16	55	52	15	55	52	15	55	52	15
9-12															
Ungraded															
Totals District 21	281	264.14	83	270	264.14	95	280	265	89	280	265	89	280	265	89
Ratio of ADA to Enrollment / Percentage Unduplicated		94.00%	29.54%		97.83%	35.19%		94.64%	31.79%		94.64%	31.79%		94.64%	31.79%
TOTALS ALL SITES	1,157	1,100.90	281	1,104	1,100.90	282	1,102	1,051	270	1,101	1,050	270	1,101	1,050	270

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	377.65	377.65	377.65	338.00	338.00	377.59
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	377.65	377.65	377.65	338.00	338.00	377.59
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	377.65	377.65	377.65	338.00	338.00	377.59
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	233.49	233.49	233.49	218.00	218.00	218.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	233.49	233.49	233.49	218.00	218.00	218.00
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	225.62	225.62	225.62	230.00	230.00	230.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	225.62	225.62	225.62	230.00	230.00	230.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	459.11	459.11	459.11	448.00	448.00	448.00

Twin Hills CMS / Orchard View Charter School

3

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	264.14	264.14	264.14	265.00	265.00	265.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	264.14	264.14	264.14	265.00	265.00	265.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	264.14	264.14	264.14	265.00	265.00	265.00

SunRidge Charter School

4

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		6,341,146.00	0.00	6,341,146.00	6,457,356.00	0.00	6,457,356.00	1.8%
2) Federal Revenue	8100-8299		3,000.00	458,698.00	461,698.00	0.00	186,400.00	186,400.00	-59.6%
3) Other State Revenue	8300-8599		114,940.00	775,366.00	890,306.00	106,551.00	433,590.00	540,141.00	-39.3%
4) Other Local Revenue	8600-8799		321,800.00	342,139.00	663,939.00	294,386.00	185,000.00	479,386.00	-27.8%
5) TOTAL, REVENUES			6,780,886.00	1,576,203.00	8,357,089.00	6,858,293.00	804,990.00	7,663,283.00	-8.3%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		3,010,545.00	392,820.00	3,403,365.00	2,893,900.00	449,860.00	3,343,760.00	-1.8%
2) Classified Salaries	2000-2999		970,502.00	259,894.00	1,230,396.00	1,060,250.00	307,036.00	1,367,286.00	11.1%
3) Employee Benefits	3000-3999		1,322,746.00	520,026.44	1,842,772.44	1,412,883.00	675,115.00	2,087,998.00	13.3%
4) Books and Supplies	4000-4999		93,677.43	369,927.24	463,604.67	67,454.00	128,444.00	195,898.00	-57.7%
5) Services and Other Operating Expenditures	5000-5999		639,340.00	906,855.17	1,546,195.17	671,250.00	847,281.00	1,518,531.00	-1.8%
6) Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		50,000.00	0.00	50,000.00	59,932.00	0.00	59,932.00	19.9%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,086,810.43	2,449,522.85	8,536,333.28	6,165,669.00	2,407,736.00	8,573,405.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			694,075.57	(873,319.85)	(179,244.28)	692,624.00	(1,602,746.00)	(910,122.00)	407.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		1,201,927.00	0.00	1,201,927.00	1,244,405.00	0.00	1,244,405.00	3.5%
b) Transfers Out	7600-7629		875,000.00	0.00	875,000.00	855,254.00	0.00	855,254.00	-2.3%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(1,119,194.00)	1,119,194.00	0.00	(1,214,692.00)	1,214,692.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(792,267.00)	1,119,194.00	326,927.00	(825,541.00)	1,214,692.00	389,151.00	19.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(98,191.43)	245,874.15	147,682.72	(132,917.00)	(388,054.00)	(520,971.00)	-452.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,684,977.93	204,564.32	3,889,542.25	3,586,786.50	450,438.47	4,037,224.97	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,684,977.93	204,564.32	3,889,542.25	3,586,786.50	450,438.47	4,037,224.97	3.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,684,977.93	204,564.32	3,889,542.25	3,586,786.50	450,438.47	4,037,224.97	3.8%
2) Ending Balance, June 30 (E + F1e)			3,586,786.50	450,438.47	4,037,224.97	3,453,869.50	62,384.47	3,516,253.97	-12.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	450,438.47	450,438.47	0.00	62,384.47	62,384.47	-86.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,030,846.50	0.00	2,030,846.50	1,910,069.50	0.00	1,910,069.50	-5.9%
West County JPAs: Special Ed & Transj	0000	9780				70,000.00		70,000.00	
Fund Balance Support: Charters	0000	9780				259,709.00		259,709.00	
Technology Hardware Replacement	0000	9780				500,000.00		500,000.00	
Facilities: Repair/Replace	0000	9780				600,000.00		600,000.00	
Pension & Salary Increase Support	0000	9780				300,000.00		300,000.00	
Assignment Reductions due to salary c	0000	9780				(273,268.50)		(273,268.50)	
COVID19 Legal: Distance Learning	0000	9780				100,000.00		100,000.00	
2020-21 BAS Use/TF 4% Salary Bonus/	0000	9780				353,629.00		353,629.00	
West County JPAs: Special Ed & Transj	0000	9780	70,000.00		70,000.00				
Fund Balance Support: Charters	0000	9780	252,545.00		252,545.00				
Technology Hardware Replacement	0000	9780	500,000.00		500,000.00				
Facilities: Repair/Replace	0000	9780	600,000.00		600,000.00				
Pension & Salary Increase Support	0000	9780	300,000.00		300,000.00				
Assignment Reductions due to salary	0000	9780	(145,327.50)		(145,327.50)				

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
COVID19 Legal: Distance Learning	0000	9780	100,000.00		100,000.00				
2020-21 BAS Use/TF 4% Salary Bonus/	0000	9780	353,629.00		353,629.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,550,940.00	0.00	1,550,940.00	1,538,800.00	0.00	1,538,800.00	-0.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
6230	California Clean Energy Jobs Act	62,384.47	62,384.47
7425	Expanded Learning Opportunities (ELO) Grant	349,249.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	38,805.00	0.00
Total, Restricted Balance		450,438.47	62,384.47

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 @ ADOPTED BUDGET

GENERAL FUND F01+F03		2021-22 PROJECTIONS												DEFERRED REV/EXP JUL-AUG	BUDGET
DESCRIPT	MONTH OF: ACCT #S	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	
A: BEGIN CASH	9110	1,650,000.00	1,744,299.00	1,744,860.00	1,792,988.00	1,582,075.00	1,363,044.00	3,057,109.00	2,488,809.00	2,061,581.00	1,619,406.00	2,669,259.00	2,189,050.00		
B: RECEIPTS															
Rev Limit Prop Taxes	8020-8079	0.00	0.00	0.00	0.00	0.00	2,100,000.00	0.00	0.00	0.00	1,575,000.00	0.00	525,000.00	4,200,000.00	0.00
Principal Ap	8010-8019	132,806.00	132,806.00	239,043.00	239,043.00	239,043.00	239,043.00	239,043.00	239,043.00	239,043.00	239,043.00	239,043.00	239,043.00	2,656,042.00	0.00
Basic Aid Supp		40,000.00	40,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	800,000.00	0.00
Education Protection Acct	8012	0.00	0.00	189,406.00	0.00	0.00	189,406.00	0.00	0.00	189,406.00	0.00	0.00	189,405.00	757,623.00	0.00
Misc Funds	8080-8099	0.00	-114,377.00	-228,758.00	-152,504.00	-152,504.00	-202,504.00	-152,504.00	-152,504.00	-266,890.00	-133,441.00	-133,441.00	-133,441.00	-1,822,868.00	-133,441.00
Federal	8100-8299	0.00	0.00	0.00	7,456.00	93,200.00	3,728.00	7,456.00	0.00	0.00	9,320.00	0.00	0.00	121,160.00	65,240.00
Other State	8300-8599	0.00	0.00	0.00	0.00	0.00	16,401.00	28,905.00	1,650.00	0.00	33,905.00	0.00	0.00	80,861.00	459,280.00
Other Local	8600-8799	11,600.00	11,900.00	18,780.00	27,030.00	18,780.00	18,780.00	27,030.00	18,780.00	26,540.00	27,030.00	18,780.00	6,106.00	231,136.00	248,250.00
Interfund TF in	8910-8929	0.00	0.00	0.00	0.00	160,000.00	54,807.00	244,598.00	160,000.00	0.00	0.00	0.00	360,000.00	979,405.00	265,000.00
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
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
TOTAL RECEIPTS		184,406.00	70,329.00	290,471.00	193,025.00	430,519.00	2,491,661.00	466,528.00	338,969.00	260,099.00	1,822,857.00	196,382.00	1,258,113.00	8,003,359.00	904,329.00
C: DISBURSEMENTS															
Certificated Salaries	1000-1999	44,500.00	51,000.00	321,826.00	321,826.00	321,826.00	321,826.00	321,826.00	321,826.00	321,826.00	321,826.00	321,826.00	351,826.00	3,343,760.00	0.00
Classified Salaries	2000-2999	61,500.00	93,000.00	120,879.00	120,879.00	120,879.00	120,879.00	120,879.00	120,879.00	120,879.00	120,879.00	120,879.00	124,875.00	1,367,286.00	0.00
Employee Benefits	3000-3999	38,000.00	52,000.00	159,788.00	159,788.00	159,788.00	159,788.00	159,788.00	159,788.00	159,788.00	159,788.00	159,788.00	164,785.00	1,692,877.00	395,121.00
Books and Supplies	4000-4999	5,082.00	25,141.00	39,750.00	51,374.00	17,741.00	11,384.00	6,617.00	9,055.00	5,877.00	9,055.00	4,287.00	10,535.00	195,898.00	0.00
Services and Other Op	5000-5999	33,163.00	106,298.00	96,695.00	218,475.00	74,996.00	63,533.00	210,718.00	79,649.00	93,904.00	161,456.00	59,811.00	264,833.00	1,463,531.00	55,000.00
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
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	59,932.00	0.00	0.00	0.00	0.00	0.00	0.00	59,932.00	0.00
Interfund TF out	7600-7629	0.00	0.00	0.00	0.00	90,000.00	0.00	15,000.00	75,000.00	0.00	0.00	10,000.00	80,000.00	270,000.00	125,000.00
Other Finance sources	7630-7699	0.00	0.00	0.00	0.00	0.00	60,254.00	200,000.00	0.00	0.00	0.00	0.00	200,000.00	460,254.00	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
TOTAL DISBURSM		182,245.00	327,439.00	738,938.00	872,342.00	785,230.00	797,596.00	1,034,828.00	766,197.00	702,274.00	773,004.00	676,591.00	1,196,854.00	8,853,538.00	575,121.00
D: PRIOR YR TRANSACTIONS															
Accounts Receivable	9200	202,138.00	257,671.00	621,595.00	468,404.00	135,680.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,685,488.00	
Accounts Payable	9500	-110,000.00	0.00	-125,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-235,000.00	
TOTAL PRIOR YR		92,138.00	257,671.00	496,595.00	468,404.00	135,680.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,450,488.00	
E: NET INC/DEC	(B-C+D)	94,299.00	561.00	48,128.00	-210,913.00	-219,031.00	1,694,065.00	-568,300.00	-427,228.00	-442,175.00	1,049,853.00	-480,209.00	61,259.00	600,309.00	
F: ENDING CASH BAL	(A+E)	1,744,299.00	1,744,860.00	1,792,988.00	1,582,075.00	1,363,044.00	3,057,109.00	2,488,809.00	2,061,581.00	1,619,406.00	2,669,259.00	2,189,050.00	2,250,309.00		329,208.00

**TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT, APPLE BLOSSOM, TWIN HILLS CMS -- FUNDS 01 AND 03 COMBINED: 2021-22 Multi-Year Projection @ Adopted Budget**

	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		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				2.31%			1.70%			2.48%			3.11%
Funded COLA				3.26%			0.00%			3.84%			2.98%
ADA for LCFF Funding purposes				611.14			595.59			555			555
Enrollment				586			586			585			585
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	5,496,146	-	5,496,146	5,612,356	-	5,612,356	5,361,777	-	5,361,777	5,518,591	-	5,518,591
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	800,000	-	800,000	800,000	-	800,000	800,000	-	800,000	800,000	-	800,000
Federal Revenues	8100-8299	3,000	193,493	196,493	-	186,400	186,400	-	186,400	186,400	-	186,400	186,400
COVID19 Fed LLM/ESSER Funding 20-21 & 21-22 only			265,205	265,205									
Other State Revenues	8300-8599	114,940	46,911	161,851	106,551	38,469	145,020	105,203	38,420	143,623	105,639	38,420	144,059
Other State: STRS on Behalf of State		-	292,174	292,174	-	395,121	395,121	-	414,877	414,877	-	435,621	435,621
COVID19 State LLM/PI/ELO Funding 20-21 & 21-22 only		-	436,281	436,281	-	-	-	-	-	-	-	-	-
Local Revenues	8600-8799	321,800	342,139	663,939	294,386	185,000	479,386	296,283	185,000	481,283	297,242	185,000	482,242
Total Revenue		6,780,886	1,576,203	8,357,089	6,858,293	804,990	7,663,283	6,608,263	824,697	7,432,960	6,766,472	845,441	7,611,913
Expenditures													
Certificated Salaries	1000-1999	3,010,545	374,313	3,384,858	2,893,900	264,300	3,158,200	2,951,778	269,586	3,221,364	2,976,118	274,978	3,251,096
COVID19 Certificated Salaries		-	18,507	18,507	-	185,560	185,560	-	-	-	-	-	-
Classified Salaries	2000-2999	970,502	259,894	1,230,396	1,060,250	273,872	1,334,122	1,081,455	279,349	1,360,804	1,103,085	284,936	1,388,021
COVID19 Classified Salaries		-	-	-	-	33,164	33,164	-	-	-	-	-	-
Employee Benefits -- Statutory	3301-3399;	164,363	31,917	196,280	230,909	16,328	247,237	235,527	16,655	252,182	240,238	16,988	257,226
COVID19 Employee Benefits	3501-3699	-	3,444	3,444	-	32,824	32,824	-	-	-	-	-	-
Employee Benefits STRS on Behalf of State	3101-3199	-	292,174	292,174	-	395,121	395,121	-	414,877	414,877	-	435,621	435,621
Employee Benefits STRS	3101-3199	456,574	60,459	517,033	466,122	76,120	542,242	539,909	51,491	591,400	544,194	52,521	596,715
Employee Benefits PERS	3201-3300	191,483	51,758	243,241	222,694	62,847	285,541	272,811	72,910	345,721	288,923	77,218	366,141
Employee & Retiree Benefits -- Health & Welfare	3400-3499;3700-3799;3900-3998	510,326	78,417	588,743	493,158	67,212	560,370	498,090	67,884	565,974	503,071	68,563	571,634
COVID19 Health & Welfare		-	1,858	1,858	-	24,663	24,663	-	-	-	-	-	-
Books and Supplies	4000-4999	93,678	150,115	243,793	67,454	83,509	150,963	68,803	84,956	153,759	70,179	86,431	156,610
COVID19 Books and Supplies		-	219,812	219,812	-	44,935	44,935	-	-	-	-	-	-
Services, Other Operating Expenses	5000-5999	639,340	837,044	1,476,384	671,250	791,901	1,463,151	682,775	807,739	1,490,514	694,531	823,894	1,518,425
COVID19 Services, Other Operating Expenses		0	69,811	69,811	0	55,380	55,380	0	0	-	0	0	-
Restricted Expense Adjustment		-	-	-	-	-	-	9,764	(9,764)	-	28,103	(28,103)	-
Necessary Expense Reductions - see narrative		-	-	-	-	-	-	(400,000)	-	(400,000)	(500,000)	-	(500,000)
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7299 7300-7499	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo: BAS to D21 charter	7299	50,000	-	50,000	59,932	-	59,932	59,932	-	59,932	59,932	-	59,932
Total Expenditures		6,086,811	2,449,523	8,536,334	6,165,669	2,407,736	8,573,405	6,000,844	2,055,683	8,056,527	6,008,374	2,093,047	8,101,421
Excess (Deficiency)		694,075	(873,320)	(179,245)	692,624	(1,602,746)	(910,122)	607,419	(1,230,986)	(623,567)	758,098	(1,247,606)	(489,508)
Transfers In	8910-8929	1,201,927	-	1,201,927	1,244,405	-	1,244,405	1,244,405	-	1,244,405	1,100,592	-	1,100,592
Transfers Out (enter as negative)	7610-7629	(875,000)	-	(875,000)	(855,254)	-	(855,254)	(855,254)	-	(855,254)	(755,254)	-	(755,254)
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program	8980-8999	(1,119,194)	1,119,194	-	(1,214,692)	1,214,692	-	(1,230,986)	1,230,986	-	(1,247,606)	1,247,606	-
Total Transfers/Other Uses		(792,267)	1,119,194	326,927	(825,541)	1,214,692	389,151	(841,835)	1,230,986	389,151	(902,268)	1,247,606	345,338
Net Increase (Decrease)		(98,192)	245,874	147,682	(132,917)	(388,054)	(520,971)	(234,416)	0	(234,416)	(144,170)	0	(144,170)
Fund Balance													
Beginning Balance		3,684,978	204,564	3,889,542	3,586,786	450,438	4,037,224	3,453,869	62,384	3,516,253	3,219,453	62,384	3,281,837
Audit Adjustment(s)		-	0	-	-	-	-	-	-	-	-	-	-
Net Ending Balance		3,586,786	450,438	4,037,224	3,453,869	62,384	3,516,253	3,219,453	62,384	3,281,837	3,075,283	62,384	3,137,667
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	-	62,384	62,384	-	62,384	62,384	-	62,384	62,384	-	62,384	62,384
Restricted COVID19 Rev 20-21, Exp 21-22	9740	-	388,054	388,054	-	-	-	-	-	-	-	-	-
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		252,545	-	252,545	259,709	-	259,709	209,592	-	209,592	155,585	-	155,585
Assigned - Fund Bal Site Support/Pensions/Tech/Facilities-Net		1,254,672	-	1,254,672	1,126,731	-	1,126,731	628,332	-	628,332	553,069	-	553,069
Assigned - Basic Aid Use&TF/ 20-21 4% off schedule		353,629	-	353,629	353,629	-	353,629	353,629	-	353,629	353,629	-	353,629
Assigned - COVID19 Legal / No Expense Reductions		100,000	-	100,000	100,000	-	100,000	500,000	-	500,000	500,000	-	500,000
Reserve for Economic Uncertainties	9789	1,550,940	-	1,550,940	1,538,800	-	1,538,800	1,452,900	-	1,452,900	1,438,000	-	1,438,000
Unassigned/Unappropriated Ending Bal	9790	-	-	-	-	-	-	0	-	0	0	-	0
Net Ending Balance		3,586,786	450,438	4,037,224	3,453,869	62,384	3,516,253	3,219,453	62,384	3,281,837	3,075,283	62,384	3,137,667
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	\$ 4,000	\$ 312,278	\$ 312,278	\$ 3,000	\$ 315,278	\$ 315,278	\$ 3,000	\$ 318,278	\$ 318,278	\$ 3,000	\$ 321,278

**TWIN HILLS UNION SCHOOL DISTRICT
APPLE BLOSSOM SCHOOL AND DISTRICT
2021-22 CASH FLOW ESTIMATES @ Adopted Budget**

APPLE B ELEM/DISTRICT		2021-22 PROJECTIONS												DEFERRED REV/EXP JU-AU 22	BUDGET
DESCRIPT	MONTH OF: ACCT #S	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN		
A: BEGIN CASH	9110	1,500,000.00	1,478,438.00	1,404,862.00	1,492,743.00	1,282,569.00	1,195,767.00	2,867,448.00	2,107,115.00	1,816,029.00	1,306,239.00	2,409,814.00	1,993,559.00		
B: RECEIPTS															
Rev Limit Prop Taxes	8020-8079						2,100,000.00				1,575,000.00		525,000.00	4,200,000.00	4,200,000.00
LCFF State Aid	8010-8019	95,007.00	95,007.00	171,008.00	171,008.00	171,008.00	171,008.00	171,008.00	171,008.00	171,008.00	171,008.00	171,008.00	171,008.00	1,900,094.00	1,900,094.00
Basic Aid Supplement	8011	40,000.00	40,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	800,000.00	800,000.00
Education Protection Act	8012			111,019.00			111,019.00			111,019.00			111,018.00	444,075.00	444,075.00
Deferred Maintenance TF	8091						-50,000.00							-50,000.00	-50,000.00
In Lieu Property Tax	8080-8099		-164,747.00	-329,504.00	-219,668.00	-219,668.00	-219,668.00	-219,668.00	-219,668.00	-384,424.00	-192,210.00	-192,210.00	-192,210.00	-2,553,645.00	-2,745,855.00
Federal	8100-8299				7,456.00	93,200.00	3,728.00	7,456.00			9,320.00			121,160.00	186,400.00
Other State - see below	8300-8599													65,240.00	
Mandated Block Grant							12,383.00							12,383.00	12,383.00
One Time Discretionary Funds														0.00	0.00
Lottery, Unrest+Rest								17,562.00			17,562.00			35,124.00	70,247.00
Special Ed: ERMHS											5,000.00			5,000.00	10,000.00
STRS on Behalf of / State Liability														0.00	260,149.00
Miscellaneous									1,650.00					1,650.00	3,000.00
Other Local	8600-8799														0.00
Interest					7,500.00			7,500.00			7,500.00			22,500.00	30,000.00
Rent, Util, SR MOU, Misc		3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	10,760.00	3,000.00	3,000.00	62,326.00	103,086.00	343,086.00
Special Ed		8,600.00	8,600.00	15,480.00	15,480.00	15,480.00	15,480.00	15,480.00	15,480.00	15,480.00	15,480.00	15,480.00	-56,520.00	100,000.00	100,000.00
Interfund TF in (MOUs TH+OV+ASP)	8910-8929					160,000.00	54,807.00		160,000.00				160,000.00	534,807.00	799,807.00
Contributions from Unrest.	8930-8979												100,000.00	100,000.00	100,000.00
Other Non-Revenue														0.00	0.00
TOTAL RECEIPTS		146,607.00	-18,140.00	43,003.00	56,776.00	295,020.00	2,273,757.00	74,338.00	203,470.00	-4,157.00	1,683,660.00	69,278.00	952,622.00	5,776,234.00	6,463,386.00
C: DISBURSEMENTS															
Certificated Salaries	1000-1999	35,000.00	35,000.00	205,253.00	205,253.00	205,253.00	205,253.00	205,253.00	205,253.00	205,253.00	205,253.00	205,253.00	225,256.00	2,142,533.00	2,142,533.00
Classified Salaries	2000-2999	55,000.00	75,000.00	99,056.00	99,056.00	99,056.00	99,056.00	99,056.00	99,056.00	99,056.00	99,056.00	99,056.00	99,055.00	1,120,559.00	1,120,559.00
Employee Benefits	3000-3999	32,000.00	40,000.00	111,027.00	111,027.00	111,027.00	111,027.00	111,027.00	111,027.00	111,027.00	111,027.00	111,027.00	116,023.00	1,187,266.00	1,447,415.00
Books & Supplies	4000-4999	3,973.00	19,071.00	31,785.00	47,677.00	15,892.00	9,535.00	4,768.00	7,946.00	85,529.00	156,803.00	57,019.00	259,351.00	1,385,481.00	1,425,481.00
Services & Other Operational	5000-5999	28,510.00	99,784.00	85,529.00	213,822.00	71,274.00	57,019.00	199,567.00	71,274.00					40,000.00	1,425,481.00
Capital Outlay	6000-6599													0.00	0.00
Other Outgo	7000-7499						59,932.00							59,932.00	59,932.00
Interfund TF out (Cafet)	7600-7629					15,000.00		15,000.00				10,000.00	5,000.00	45,000.00	45,000.00
Interfund TF out (BAS/OPEB)	7600-7629						60,254.00	200,000.00					200,000.00	460,254.00	460,254.00
Other Non-Expenditures														0.00	0.00
TOTAL DISBURSEMENTS		154,483.00	268,855.00	532,650.00	676,835.00	517,502.00	602,076.00	834,671.00	494,556.00	505,633.00	580,085.00	485,533.00	907,070.00	6,559,949.00	6,860,098.00
D: PRIOR YR TRANSACTIONS															
Accounts Receivable	92x													894,642.00	
Prior year LCFF & BAS		123,130.00	213,419.00	212,528.00	209,885.00	135,680.00								-198,316.00	
Prior year In Lieu property tax		-198,316.00												150,000.00	
Prior year Federal		150,000.00												51,500.00	
Prior year Other State/Local		6,500.00			45,000.00									520,000.00	
Prior year Clear Due To/From				365,000.00	155,000.00									0.00	
Accounts Payable	95x													0.00	
Prior year Clear Due To/From and														0.00	
Prior year Books, Sup, Use Tax, etc. AP		-95,000.00												-95,000.00	
TOTAL PRIOR YR		-13,686.00	213,419.00	577,528.00	409,885.00	135,680.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,322,826.00	
E: NET INC/DEC	(B-C+D)	-21,562.00	-73,576.00	87,881.00	-210,174.00	-86,802.00	1,671,681.00	-760,333.00	-291,086.00	-509,790.00	1,103,575.00	-416,255.00	45,552.00	539,111.00	
F: ENDING CASH BALANCE (A+E)		1,478,438.00	1,404,862.00	1,492,743.00	1,282,569.00	1,195,767.00	2,867,448.00	2,107,115.00	1,816,029.00	1,306,239.00	2,409,814.00	1,993,559.00	2,039,111.00		387,003.00

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 (\$260,149).
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 \$40k.

Twin Hills Union School District - District & Apple Blossom Elementary School

2021-22 Multi-Year Projection Assumptions @ Adopted Budget

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

	2020-21 Prior Fiscal Year	2021-22 Current Budget Year	2022-23 1st Subsequent Year	2023-24 2nd Subsequent Year
Revenue				
LCFF Revenue Sources				
Funded COLA	0.00%	5.07%	2.48%	3.11%
Unduplicated Count # / Rolling % for Sup Grant	88 / 25.98%	85 / 24.70%	85 / 24.25%	85 / 23.92%
Funded ADA / Actual ADA	377.65 PY Hold Harmless	377.59: COVID19 Hold Harmless 19-20 ADA	337.00	337.00
Enrollment (w/LCFF - TK below age 5)	360 : LCFF 353	356 : LCFF 356	355 : LCFF 355	355 : LCFF 355
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	\$4,000,000	\$4.2 Million	Same as prior year, 0% inc	Same as prior year, 0% inc
In Lieu Property Tax per ADA	\$3,747	\$3,851	\$4,000	\$4,000
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	\$800,000	\$800,000 estimate	Same as prior year	Same as prior year
	Unr: MediCal (MAA)			
Federal	Rest: Title 1 & 2	Unr=0; Rest: Title 1 & 2 estimates based on PY	Unr=0; Rest: Title 1 & 2 same as prior year	Same as prior year
COVID19 CARES Act	Rest: \$178,271	ESSER to be budgeted based on plan	20-21 & 21-22 Only	20-21 & 21-22 Only
Other State				
Lottery Unrestricted/Restricted	Unr \$150 : Rest \$49	Unr \$150 Rest \$49 ADA*1.04446	Unr \$150 Rest \$49 ADA*1.04446	Unr \$150 Rest \$49 ADA*1.04446
Mandated Block Grant	Unr \$32.18	Unr \$32.79 *prior year ADA	Unr \$33.60 *prior year ADA	Unr \$34.64 *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 20-21&21-22	\$284,019.00	IPI to be budgeted based on plan	20-21 & 21-22 Only	20-21 & 21-22 Only
Special Ed Mental Health (ERMHS)	\$15,600	Rest: \$10,000 counseling costs	Same as PY	Same as PY
Local				
Interest	\$25,000	Unr Interest \$30,000	Same as PY	Same as PY
Other Local, see Narrative	SR MOU, rents, other	Unr SunRidge MOU \$240k, rents/util.	PY + rent inc THH	PY + rent inc THH
Donations, RESIG Safety	\$22,262	Rest = budgeted when actually received	Zero, only budgeted when received	Zero
Special Ed Transfers		Rest funding from SELPA, Consortium rent, SR share of WC Consortium costs	Same as PY	Same as PY
Expenditures				
Certificated Salaries				
	25.0 FTE Teachers & Student Support (Nurse, Counselor, Intervention) plus 1.2 FTE Site Admin +1.0 FTE Superintendent	23.7 FTE Teachers & Student Support: Teachers 17.3 FTE; AB, TH, OV Special Ed 3.0 FTE; Intervention 0.6 FTE; Enrichment (Art) 0.5 FTE; Counselor 0.4 FTE; Teacher Coach 0.4 FTE. 2.0 FTE Admin= 1.0 FTE Site Admin + 1.0 FTE Superintendent	See prior year. See necessary reductions, staffing will need reduced if student enrollment is not increased.	Prior year - 1.0+ FTE due to Necessary Reductions
Staffing (FTEs)			PY + estimated 2%. Reductions in staffing not shown here.	Estimated @ 2%
Step & Column Costs		Based on actual current known payroll	20-21 & 21-22 Only	20-21 & 21-22 Only
COVID19 Certificated Salaries	Admin extra work	Counselor 0.4 FTE; Math Intervention 0.7 FTE; Enrichment Maker Space 0.4 FTE		
Classified Salaries				
	14.8 FTE AB + site maint TH and special ed AB+TH (no PIP, short IAs).	16.3 FTE (includes AB+TH Special Ed Instr Assist 3.27 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.	Prior year - 1.0+ FTE due to Necessary Reductions
Staffing (FTEs)			PY + estimated 2%	Estimated @ 2%
Step & Column Costs		Based on actual current known payroll	21-22 Only	21-22 Only
COVID19 Classified Salaries	none	Garden/ LL Support 0.6 FTE,		
Employee Benefits				
		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on actual current payroll	Prior year + 2%	Prior year + 2%
Statutory Benefits (Fixed)		Employer costs for COVID19 funded programs	20-21 & 21-22 Only	20-21 & 21-22 Only
COVID19 Employee Benefits	Admin extra work	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS on Behalf of State	Book entry only	STRS = 16.92%; PERS = 22.91%	STRS = 19.1%; PERS = 26.1%	STRS = 19.1%; PERS = 27.1%
STRS / PERS	STRS=16.15%; PERS=20.70%	District annual maximum is for a full FTE is apx. \$11,669. Actual cost known to date.	Prior year + 1%	Prior year + 1%
Health & Welfare Benefits	\$11,150 full FTE	H&W costs for COVID19 funded programs	21-22 Only	21-22 Only
COVID19 Health & Welfare	N/A	Expenses based on prior year. One time, carryover and donations are not included.	Prior year plus 2%	Prior year + 2%
		Estimated expenses \$39,935	20-21 & 21-22 Only	20-21 & 21-22 Only
Books and Supplies				
COVID19 Books/Supplies	\$145,807	Estimated expenses including: Unrestricted; JPA Transportation (see below), advertising, tech repairs; Restricted special education, federal programs, RRM.	Prior year plus 2%	Prior year + 2%
		Estimated expenses \$30,000	20-21 & 21-22 Only	20-21 & 21-22 Only
Services, Other Operating Expenses				
COVID19 Services/Other Operating Exp	\$47,049	Estimated expenses \$95,000, matches revenue	Same as prior year	Same as prior year
Transportation (matches funding)	\$95,000			

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

Assumptions Continued	2020-21	2021-22	2022-23	2023-24
District/AB Adopted Budget 21-22	Prior Fiscal Year	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
Restricted Expense Adjustment		See subsequent years	Adj needed, annual expenses increase, revenue generally does not	Adj needed, annual expenses increase, revenue generally does not
Necessary Expense Reductions		See subsequent years	\$400,000	\$400,000
Capital Outlay	\$0	None anticipated to date	None	None
Other Outgo	SCOPE NPS Fee	None anticipated to date	None	None
Other Outgo: BAS to D21 SunRidge	\$50,000 support sal inc.	\$50,000 to support salary inc.+ \$9,932 CRSP	\$50,000 to support salary inc.+ CRSP	\$50,000 to support salary inc. + CRSP
Transfers In				
MOU amounts from Charters+ABASP	\$759,000	\$730K Charters+\$15k ABASP	\$730k Charters+ \$15k ABASP	Same as prior year
CRSP from Fund 20	\$9,471 (1 Teacher: yr 1 of 3)	\$54,807 (3 Teacher: yr 1/2 of 3)	\$54,807 (3 Teacher: yr 2/3 of 3)	\$45,336 (2 Teacher: yr 3 of 3)
Transfers Out				
Contribution to Cafeteria Fund	\$65,000	\$45,000 is current estimate	Same as prior year	Same as prior year
Basic Aid Supplement Funds to THCMS	\$400,000	\$400,000 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.+ \$10,254 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%-see reserve below	Not in budget yet, see Assigned amount below	20-21 only	N/A	N/A
Contributions: Restricted				
Special Ed Encroachment & ADA transfers	\$719,194	\$806,692	Prior year + 2%	Prior year +2%
Routine Restricted Maintenance	\$300,000	\$300,000	No change	No change
PIP Program	\$0	\$8,000	Prior year + 2%	Prior year +2%
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	\$11,029 CA Clean Energy + \$252,474 IPI/ELO	CA Clean Energy Funds \$11,029	Same as prior year	Same as prior year
Assigned- See MYP+SACS+Exhibit B		MYP & SACS show each Assignment w/amount, Narrative & Exhibit B have additional details	MYP & SACS show each Assignment w/amount, Narrative & Exhibit B have additional details	MYP & SACS show each Assignment w/amount, Narrative & Exhibit B have additional details
Assigned - 4% off schedule to all funds 20-21	\$353,629	Remains until spent	Remains until spent	Remains until spent
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

Assigned - Remains until spent: Fund Balance is a section of accumulated amounts. Once the amount is paid, it reduces the fund balance so the reserve can be removed.

Abbreviations:

Adj = Adjusted, Adjustment(s)
 BA = original Budget Adopted in June
 BP = Board Policy
 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, Nurses and Administrators)
 Unr = unrestricted
 WC = West County
 YEC = Year end close

**TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT AND APPLE BLOSSOM - FUND 01: 2021-22 Multi-Year Projection @ Adopted Budget**

	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		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				2.31%			1.70%			2.48%			3.11%
Funded COLA				0.00%			5.07%			2.48%			3.11%
ADA for LCFF Funding purposes		Donation Rev & Exp shown @ Restricted	based on 19-20	377.65	Donation Rev & Exp NOT shown	based on 19-20	377.59	Donation Rev & Exp NOT shown		337.00	Donation Rev & Exp NOT shown		337.00
Enrollment				360.00			356.00			355.00			355.00
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	3,543,185	-	3,543,185	3,703,314	-	3,703,314	3,408,589	-	3,408,589	3,504,501	-	3,504,501
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)
Basic Aid Supplement: Cur & Subq years, estimates only		800,000		800,000	800,000		800,000	800,000		800,000	800,000		800,000
Federal Revenues	8100-8299	3,000	193,493	196,493		186,400	186,400		186,400	186,400		186,400	186,400
COVID19 Fed LLM ESSER Funding 20-21 & 21-22 only			178,271	178,271		-	-			-			-
Other State Revenues	8300-8599	74,403	34,955	109,358	68,333	27,297	95,630	67,157	27,248	94,405	67,474	27,248	94,722
Other State: STRS/PERS on Behalf of State			199,092	199,092	-	260,149	260,149	-	273,156	273,156	-	286,814	286,814
COVID19 State LLM/PI/ELO Funding 20-21 & 21-22 only		-	284,019	284,019	-	-	-	-	-	-	-	-	-
Local Revenues	8600-8799	318,800	333,762	652,562	288,086	185,000	473,086	289,683	185,000	474,683	290,642	185,000	475,642
Total Revenue		4,784,388	1,223,592	6,007,980	4,904,733	658,846	5,563,579	4,610,429	671,804	5,282,233	4,707,617	685,462	5,393,079
Expenditures													
Certificated Salaries	1000-1999	1,858,331	367,013	2,225,344	1,760,805	264,300	2,025,105	1,796,021	269,586	2,065,607	1,822,281	274,978	2,097,259
COVID19 Certificated Salaries			12,733	12,733		117,428	117,428						
Classified Salaries	2000-2999	748,892	258,643	1,007,535	825,831	273,872	1,099,703	842,348	279,349	1,121,697	859,195	284,936	1,144,131
COVID19 Classified Salaries		-	-	-	-	20,856	20,856	-	-	-	-	-	-
Employee Benefits - Statutory	3301-3399;	114,767	31,629	146,396	159,207	16,328	175,535	162,391	16,655	179,046	165,639	16,988	182,627
COVID19 Employee Benefits	3501-3699		2,369	2,369		28,890	28,890						
Employee Benefits STRS/PERS on Behalf of State			199,092	199,092		260,149	260,149		273,156	273,156		286,814	286,814
Employee Benefits STRS	3101-3199	293,013	59,280	352,293	292,421	64,592	357,013	337,195	51,491	388,686	342,096	52,521	394,617
Employee Benefits PERS	3201-3299	139,538	51,535	191,073	162,398	62,847	225,245	201,974	72,910	274,884	213,899	77,218	291,117
Employee & Retiree Benefits - Health & Welfare	3400-3499;												
	3700-3799	332,914	77,632	410,546	318,006	67,212	385,218	321,186	67,884	389,070	324,398	68,563	392,961
COVID19 Health & Welfare			1,858	1,858		15,365	15,365						
Books and Supplies	4000-4999	67,826	106,896	174,722	46,652	72,337	118,989	47,585	73,784	121,369	48,537	75,259	123,796
COVID19 Books and Supplies			145,807	145,807		39,935	39,935						
Services, Other Operating Expenses	5000-5999	563,620	832,044	1,395,664	603,580	791,901	1,395,481	613,752	807,739	1,421,491	624,127	823,894	1,448,021
COVID19 Services, Other Operating Expenses			47,049	47,049		30,000	30,000						
Restricted Expense Adjustment (clear through unrest)		-	-	-	-	-	-	9,764	(9,764)	-	28,103	(28,103)	-
Necessary Expense Reductions - see narrative		-	-	-	-	-	-	(400,000)		(400,000)	(400,000)		(400,000)
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7199;												
	7300-7499												
Other Outgo: BAS & CRSP to D21 Charter	7299	50,000		50,000	59,932		59,932	59,932		59,932	59,932		59,932
Total Expenditures		4,168,901	2,193,580	6,362,481	4,228,832	2,126,012	6,354,844	3,992,148	1,902,790	5,894,938	4,088,207	1,933,068	6,021,275
Excess (Deficiency)		615,487	(969,988)	(354,501)	675,901	(1,467,166)	(791,265)	618,281	(1,230,986)	(612,705)	619,410	(1,247,606)	(628,196)
Transfers In from OVS	8910-8929	390,000		390,000	380,000		380,000	380,000		380,000	380,000		380,000
Transfers In from THCMS	8910-8929	360,000		360,000	350,000		350,000	350,000		350,000	350,000		350,000
Transfers In from F20 OPEB for CRSP	8910-8929	9,471		9,471	54,807		54,807	54,807		54,807	45,336		45,336
Transfers In from ABASP	8910-8929	9,000		9,000	15,000		15,000	15,000		15,000	15,000		15,000
Transfers Out to Cafeteria (enter as negative)	7610-7629	(65,000)	-	(65,000)	(45,000)	-	(45,000)	(45,000)	-	(45,000)	(45,000)	-	(45,000)
Transfers Out: BAS to Fund 03	7200+7600	(400,000)		(400,000)	(400,000)		(400,000)	(400,000)		(400,000)	(300,000)		(300,000)
Transfers Out: BAS /CRSP to OV		(50,000)		(50,000)	(60,254)		(60,254)	(60,254)		(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	(1,019,194)	1,119,194	100,000	(1,114,692)	1,214,692	100,000	(1,130,986)	1,230,986	100,000	(1,147,606)	1,247,606	100,000
Total Transfers/Other Uses		(765,723)	1,119,194	353,471	(820,139)	1,214,692	394,553	(836,433)	1,230,986	394,553	(762,524)	1,247,606	485,082
Net Increase (Decrease)		(150,236)	149,206	(1,030)	(144,238)	(252,474)	(396,712)	(218,152)	0	(218,152)	(143,114)	0	(143,114)
Fund Balance													
Beginning Balance		3,609,729	114,297	3,724,026	3,459,493	263,503	3,722,996	3,315,255	11,029	3,326,284	3,097,103	11,029	3,108,132
Audit Adjustment(s)		-	-	-	-	-	-	-	-	-	-	-	-
Net Ending Balance		3,459,493	263,503	3,722,996	3,315,255	11,029	3,326,284	3,097,103	11,029	3,108,132	2,953,989	11,029	2,965,018
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		11,029	11,029		11,029	11,029		11,029	11,029		11,029	11,029
Restricted COVID19 Rev 20-21, Exp 21-22	9740		252,474	252,474		-	-		-	-		-	-
Committed	9750		-	-		-	-		-	-		-	-
Assigned: West County JPAs- Spec Ed & Transport.		70,000		70,000	70,000		70,000	70,000		70,000	70,000		70,000
Assigned - Amount required for THCMS to meet BP3100		287,647		287,647	275,186		275,186	280,550		280,550	266,706		266,706
Assigned - Amount required for OV to meet BP3100		252,545		252,545	259,709		259,709	209,592		209,592	155,585		155,585
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	1,400,000		1,400,000	1,400,000		1,400,000
Assigned - reduces above assignment	(145,328)			(145,328)	(273,269)		(273,269)	(771,668)		(771,668)	(846,931)		(846,931)
Assigned - Basic Aid Use/TF/ 20-21 4% off schedule		353,629		353,629	353,629		353,629	353,629		353,629	353,629		353,629
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		-		-	-		-	400,000		400,000	400,000		400,000
Reserve for Economic Uncertainties	9789	1,136,000		1,136,000	1,125,000		1,125,000	1,050,000		1,050,000	1,050,000		1,050,000
Unassigned/Unappropriated Ending Bal	9790	-	-	-	-		-	0		0	0		0
Net Ending Balance		3,459,493	263,503	3,722,996	3,315,255	11,029	3,326,284	3,097,103	11,029	3,108,132	2,953,989	11,029	2,965,018
<i>Reserve percentage is based on Reserve of Economic</i>													
<i>Uncertainties+Unassigned/Unappropriated Ending Bal divided by</i>													
<i>Total Expenditures and Transfers Out.</i>													
				17%			17%			17%			17%

Twin Hills Union Elementary (70961) - 2021-22 Adopted Budget					5/20/2021
	2020-21	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	0.00%	5.07%	2.48%	3.11%	
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	\$3,071,369	\$2,808,991	\$2,896,393	
Grade Span Adjustment	197,992	208,125	192,226	198,247	
Supplemental Grant	162,208	162,007	145,559	148,048	
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	\$3,536,501	\$3,241,776	\$3,337,688	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	261,813	261,813	261,813	261,813	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	3,640,807	3,798,314	3,503,589	3,599,501	
LCFF Entitlement Per ADA	\$ 9,641	\$ 10,059	\$ 10,396	\$ 10,681	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 1,742,285	\$ 1,900,094	\$ 1,809,423	\$ 1,905,335	
EPA (for LCFF Calculation purposes)	\$ 483,289	\$ 444,075	\$ 346,166	\$ 346,166	
Local Revenue Sources:					
Property Taxes (Object Code 8021 to 8089)	\$ 4,125,591	\$ 4,200,000	\$ 4,200,000	\$ 4,200,000	
In-Lieu of Property Taxes (Object Code 8096)	(2,710,358)	(2,745,855)	(2,852,000)	(2,852,000)	
Property Taxes net of In-Lieu	\$ 1,415,233	\$ 1,454,145	\$ 1,348,000	\$ 1,348,000	
TOTAL FUNDING	3,640,807	3,798,314	3,503,589	3,599,501	
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	3,798,314	3,503,589	3,599,501	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	37.69258175%	37.69000000%	37.69000000%	37.69000000%	
% of Adjusted Revenue Limit - P-2	37.69258175%	37.69000000%	37.69000000%	37.69000000%	
EPA (for LCFF Calculation purposes)	\$ 483,289	\$ 444,075	\$ 346,166	\$ 346,166	
EPA, Current Year (Object Code 8012)	\$ 483,289	\$ 444,075	\$ 346,166	\$ 346,166	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ 983.00	\$ -	\$ -	\$ -	
(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	\$ 3,541,307	\$ 3,263,030	\$ 3,356,453	
Supplemental and Concentration Grant funding in the LCAP year	\$ 162,208	\$ 162,007	\$ 145,559	\$ 148,048	
Percentage to Increase or Improve Services	4.79%	4.57%	4.46%	4.41%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	353	356	355	355	
COE Enrollment	-	-	-	-	
Total Enrollment	353	356	355	355	
Unduplicated Pupil Count	88	85	85	85	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	88	85	85	85	
Rolling %, Supplemental Grant	25.9800%	24.7000%	24.2500%	23.9200%	
Rolling %, Concentration Grant	25.9800%	24.7000%	24.2500%	23.9200%	
SUMMARY OF LCFF ADA					
Prior Year ADA for the Hold Harmless - (net of current year charter shift)					
Grades TK-3	247.18	247.18	223.00	223.00	
Grades 4-6	129.41	129.41	114.00	114.00	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	376.59	376.59	337.00	337.00	
NSS	-	-	-	-	
Combined Subtotal	376.59	376.59	337.00	337.00	
Current Year ADA					
Grades TK-3	247.18	223.00	223.00	223.00	
Grades 4-6	129.41	114.00	114.00	114.00	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	376.59	337.00	337.00	337.00	
NSS	-	-	-	-	
Combined Subtotal	376.59	337.00	337.00	337.00	
Change in LCFF ADA (excludes NSS ADA)	-	(39.59)	-	-	
	No Change	Decline	No Change	No Change	

Twin Hills Union Elementary (70961) - 2021-22 Adopted Budget										5/20/2021		v.22.1b			
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%		24.70%		
	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	\$ 8,092	\$ 842	\$ 441	\$ -	\$ 2,317,396	
Grades 4-6	130.47	7,818		406	-	1,073,014			130.41	8,214		406	-	1,124,105	
Grades 7-8	-	8,050		418	-	-			-	8,458		418	-	-	
Grades 9-12	-	9,329	243	497	-	-			-	9,802	255	497	-	-	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-			-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant		\$ 2,923,794	\$ 197,992	\$ 162,208	\$ -	\$ 3,283,994				\$ 3,071,369	\$ 208,125	\$ 162,007	\$ -	\$ 3,441,501	
NSS Allowance		-				-				-				-	
TOTAL BASE	377.65	\$ 2,923,794	\$ 197,992	\$ 162,208	\$ -	\$ 3,283,994			377.59	\$ 3,071,369	\$ 208,125	\$ 162,007	\$ -	\$ 3,441,501	
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			\$ 3,798,314						
STATE AID CALCULATION															
Miscellaneous Adjustments						-			-						
Adjusted LCFF Entitlement						3,640,807			3,798,314						
Local Revenue (including RDA)						(1,415,233)			(1,454,145)						
Gross State Aid						\$ 2,225,574			\$ 2,344,169						
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						\$ 1,898,522			\$ 1,898,220						
2012-13 NSS Allowance (deficit)						-			-						
Minimum State Aid Adjustments						-			-						
Less Current Year Property Taxes/In-Lieu						(1,415,233)			(1,454,145)						
Subtotal State Aid for Historical RL/Charter General BG						483,289			444,075						
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						1,338,592			1,299,378						
Proration Factor						0.00%			0.00%						
Minimum State Aid Guarantee						\$ 1,338,592			\$ 1,299,378						
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						\$ 2,225,574			\$ 2,344,169						
ADDITIONAL STATE AID (Additional SA)						\$ -			\$ -						
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)										\$ 3,640,807				\$ 3,798,314	
Change Over Prior Year			-1.64%	(60,659)					4.33%	157,507					
LCFF Entitlement Per ADA						9,641						10,059			
Per-ADA Change Over Prior Year			-0.20%	(19)					4.34%	418					
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			9.06%	157,809				\$ 1,900,094	
Education Protection Account						483,289						444,075			
Property Taxes Net of In-Lieu Transfers			0.37%	5,260		1,415,233			2.75%	38,912				1,454,145	
Charter In-Lieu Taxes			0.00%	-		-			0.00%	-				-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-6.30%	(233,086)		\$ 3,640,807			5.40%	196,721				\$ 3,798,314	

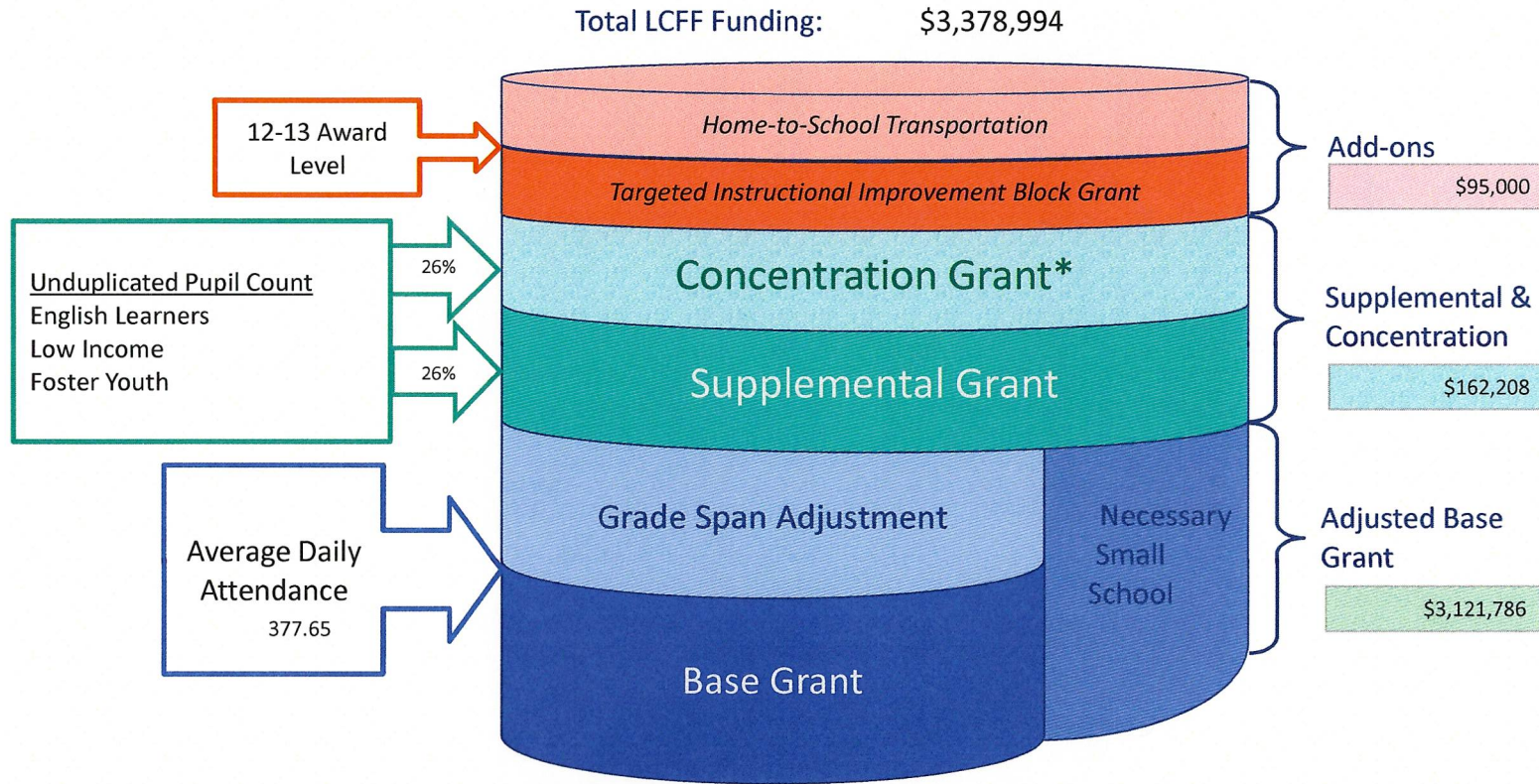
Twin Hills Union Elementary (70961) - 2021-22 Adopted Budget						5/20/2021		v.22.1b		v.22.1b					
LOCAL CONTROL FUNDING FORMULA						2022-23				2023-24					
LCFF ENTITLEMENT CALCULATION															
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		Total	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		Total	
	2.48%		0.00%		24.25%	24.25%		3.11%		0.00%		23.92%	23.92%		
	ADA	Base	Grade Span	Supplemental	Concentration			ADA	Base	Grade Span	Supplemental	Concentration			
Grades TK-3	223.00	\$ 8,293	\$ 862	\$ 444	\$ -	\$ 2,140,581		223.00	\$ 8,551	\$ 889	\$ 452	\$ -	\$ 2,205,829		
Grades 4-6	114.00	8,418		408	-	1,006,195		114.00	8,680		415	-	1,036,859		
Grades 7-8	-	8,668		420	-	-		-	8,938		428	-	-		
Grades 9-12	-	10,045	261	500	-	-		-	10,357	269	508	-	-		
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-		-	-	-	-	-	-		
Total Base, Supplemental, and Concentration Grant		\$ 2,808,991	\$ 192,226	\$ 145,559	\$ -	\$ 3,146,776			\$ 2,896,393	\$ 198,247	\$ 148,048	\$ -	\$ 3,242,688		
NSS Allowance		-	-	-	-	-			-	-	-	-	-		
TOTAL BASE	337.00	\$ 2,808,991	\$ 192,226	\$ 145,559	\$ -	\$ 3,146,776		337.00	\$ 2,896,393	\$ 198,247	\$ 148,048	\$ -	\$ 3,242,688		
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						\$ 3,503,589							\$ 3,599,501		
STATE AID CALCULATION															
Miscellaneous Adjustments						-							-		
Adjusted LCFF Entitlement						3,503,589							3,599,501		
Local Revenue (Including RDA)						(1,348,000)							(1,348,000)		
Gross State Aid						\$ 2,155,589							\$ 2,251,501		
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	337.00		\$ 1,694,166				\$ 5,027.20	337.00		\$ 1,694,166		
2012-13 NSS Allowance (deficit)						-							-		
Minimum State Aid Adjustments						-							-		
Less Current Year Property Taxes/In-Lieu						(1,348,000)							(1,348,000)		
Subtotal State Aid for Historical RL/Charter General BG						346,166							346,166		
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						1,201,469							1,201,469		
Proration Factor						0.00%							0.00%		
Minimum State Aid Guarantee						\$ 1,201,469							\$ 1,201,469		
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						\$ 2,155,589							\$ 2,251,501		
ADDITIONAL STATE AID (Additional SA)						\$ -		\$ -							
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)															
Change Over Prior Year			-7.76%	(294,725)		\$ 3,503,589				2.74%	95,912		\$ 3,599,501		
LCFF Entitlement Per ADA						10,396							10,681		
Per-ADA Change Over Prior Year			3.35%	337						2.74%	285				
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			-4.77%	(90,671)		\$ 1,809,423				5.30%	95,912		\$ 1,905,335		
Education Protection Account						346,166							346,166		
Property Taxes Net of In-Lieu Transfers			-7.30%	(106,145)		1,348,000				0.00%	-		1,348,000		
Charter In-Lieu Taxes			0.00%	-		-				0.00%	-		-		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-5.18%	(196,816)		\$ 3,503,589				2.74%	95,912		\$ 3,599,501		

Twin Hills Union Elementary (70961) - 2021-22 Adopted Budget

Charts and Graphs

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 SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL
2021-22 CASH FLOW ESTIMATES @ Adopted Budget**

TWIN HILLS CMS		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	150,000.00	265,861.00	339,998.00	300,245.00	299,506.00	167,277.00	189,661.00	381,694.00	245,552.00	313,167.00	259,445.00	195,491.00			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF State Aid	8015	37,799.00	37,799.00	68,035.00	68,035.00	68,035.00	68,035.00	68,035.00	68,035.00	68,035.00	68,035.00	68,035.00	68,035.00	755,948.00	0.00	755,948.00
Education Protection Account	8012			78,387.00			78,387.00			78,387.00			78,387.00	313,548.00		313,548.00
In Lieu Property Tax	8096		50,370.00	100,746.00	67,164.00	67,164.00	67,164.00	67,164.00	67,164.00	117,534.00	58,769.00	58,769.00	58,769.00	780,777.00	58,769.00	839,546.00
Federal	8100-8299													0.00		0.00
Other State - see below	8300-8599															
Mandated Block Grant							4,018.00							4,018.00		4,018.00
One Time Discretionary Funds														0.00		0.00
Lottery, Unrest+Rest								11,343.00			11,343.00			22,686.00	22,686.00	45,372.00
STRS on Behalf of / State Liability														0.00	134,972.00	134,972.00
Other Local - see below	8300-8599															
Interest					750.00			750.00			750.00			2,250.00	750.00	3,000.00
Rent			300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,300.00		3,300.00
Interfund TF in	8910-8929							244,598.00					200,000.00	444,598.00		444,598.00
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		37,799.00	88,469.00	247,468.00	136,249.00	135,499.00	217,904.00	392,190.00	135,499.00	264,256.00	139,197.00	127,104.00	305,491.00	2,227,125.00	217,177.00	2,444,302.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	9,500.00	16,000.00	116,573.00	116,573.00	116,573.00	116,573.00	116,573.00	116,573.00	116,573.00	116,573.00	116,573.00	126,570.00	1,201,227.00		1,201,227.00
Classified Salaries	2000-2999	6,500.00	18,000.00	21,823.00	21,823.00	21,823.00	21,823.00	21,823.00	21,823.00	21,823.00	21,823.00	21,823.00	25,820.00	246,727.00		246,727.00
Employee Benefits	3000-3999	6,000.00	12,000.00	48,761.00	48,761.00	48,761.00	48,761.00	48,761.00	48,761.00	48,761.00	48,761.00	48,761.00	48,762.00	505,611.00	134,972.00	640,583.00
Books& Supplies	4000-4999	1,109.00	6,070.00	7,965.00	3,697.00	1,849.00	1,849.00	1,849.00	1,109.00	1,109.00	1,109.00	1,109.00	8,150.00	36,974.00		36,974.00
Services & Other Operational	5000-5999	4,653.00	6,514.00	11,166.00	4,653.00	3,722.00	6,514.00	11,151.00	8,375.00	8,375.00	4,653.00	2,792.00	5,482.00	78,050.00	15,000.00	93,050.00
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		27,762.00	58,584.00	206,288.00	195,507.00	267,728.00	195,520.00	200,157.00	271,641.00	196,641.00	192,919.00	191,058.00	289,784.00	2,293,589.00	274,972.00	2,568,561.00
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year LCFF		55,296.00	44,252.00	44,067.00	43,519.00									187,134.00		
Prior year In Lieu property tax		64,028.00												64,028.00		
Prior year other state+ interest		1,500.00			15,000.00									16,500.00		
Accounts Payable	9500															
2020-21 Temp Loan from F01														0.00		
Prior year Clear Due To/From				-125,000.00										-125,000.00		
Prior year Books, Sup, Use Tax, etc.		-15,000.00												-15,000.00		
TOTAL PRIOR YR		105,824.00	44,252.00	-80,933.00	58,519.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,662.00		
E: NET INC/DEC	(B-C+D)	115,861.00	74,137.00	-39,753.00	-739.00	-132,229.00	22,384.00	192,033.00	-136,142.00	67,615.00	-53,722.00	-63,954.00	15,707.00	61,198.00		
F: ENDING CASH BAL	(A+E)	265,861.00	339,998.00	300,245.00	299,506.00	167,277.00	189,661.00	381,694.00	245,552.00	313,167.00	259,445.00	195,491.00	211,198.00		-57,795.00	

Notes: Amount expected in or after July of 2022 for all types of revenue is estimated at \$82,000+. 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 (\$134,972).
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 @ Adopted Budget

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 COLA	0.00%	5.07%	2.48%	3.11%
Unduplicated Count # / Rolling % for Sup Grant	49 / 23.44%	50 / 22.59%	50 / 21.72%	50 / 21.74%
Funded ADA	233.49 PY Hold Harmless	218.00	218.00	218.00
Enrollment	226.00	230.00	230.00	230.00
In Lieu Property Tax per ADA	\$3,747	\$3,851	\$4,000	\$4,000
Federal: COVID19 CARES Act	\$86,934	20-21 Only	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$150 : Rest \$49	Unr \$150 Rest \$49 ADA*1.04446	Unr \$150 Rest \$49 ADA*1.04446	Unr \$150 Rest \$49 ADA*1.04446
Mandated Block Grant	Unr \$16.86	Unr \$17.21 *prior year ADA	Unr \$17.64 *prior year ADA	Unr \$18.19 *prior year ADA
COVID19 State LLM/IPI/ELO 20-21+21-22	\$152,262.00	IPI to be budgeted based on plan	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	\$11,377	Unr Interest \$3k + gym rent 11 months	Unr Interest \$3k + gym rent 12 months	Same as PY
Donations		Zero, only budgtd when received	Zero, only budgeted when received	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	12.6FTE Teachers, .70 FTE counselor, 1.0 FTE Site Admin	11.9 FTE Teachers, .40 FTE Counselor plus 1.00 FTE Site Administrators	Same as prior year	Same as prior year - possible reduction of 1.0 FTE due to Retirement/Necessary Reduction
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ 2%
COVID19 Certificated Salaries	Admin extra work	.40 FTE Counselor, .40 FTE Math Intervention	21-22 Only	21-22 Only
Classified Salaries				
Staffing (FTEs)	5.7 FTE (maint 1.0 FTE pd by F01)	6.3 FTE, new PE IA	Prior year- PY + estimated 2%	Same as prior year Estimated @ 2%
Step & Column Costs		Based on actual current known payroll	21-22 Only	21-22 Only
COVID19 Classified Salaries		0.5 FTE, LL Support		
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	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 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	N/A	H&W costs for COVID19 funded programs	21-22 Only	21-22 Only
Books and Supplies		Expenses based on prior year. One time purchases, carryover, donations are not set up.	Unrestricted prior year + 2%; Restricted Lottery only, equals lottery revenue.	Unrestricted prior year + 2%; Restricted Lottery only
COVID19 Books/Supplies	\$74,055	Estimated expenses \$5,000	2020-21 & 21-22 only	2020-21 & 21-22 only
Services, Other Operating Expenses		Expenses based on prior year. One time services, carryover, donations are not set up.	Prior year + 2%	Unrestricted prior year + 2%
COVID19 Services/Other Operating Exp	\$22,762	Estimated expenses \$25,380	2020-21 & 21-22 only	2020-21 & 21-22 only
Capital Outlay		None anticipated to date	None	None
Necessary Expense Reductions		See 2022-23	\$0	\$100,000 possible certificated retirement
Transfers In				
Basic Aid Supplement Funds from F01	\$400,000	\$400,000 is current estimate	\$400,000	\$300,000 reduced by \$100k from PY
CRSP from Fund 20	\$33,456 2 teachers+1 admin	\$44,598, 3 Teachers+1 Admin: yr 1/2 of 3)	\$44,598, 3 Teachers+1 Admin: yr 2/3 of 3	\$10,256 1 Teacher; yr 3 of 3
Transfers Out				
MOU amount for District Costs	\$200,000	\$200,000 current estimate	Same as prior year	No change
MOU amount for Special Ed Excess Costs	\$160,000	\$150,000 current estimate	Same as prior year	No change
Contribution	\$100,000 estimate	\$100,000 is current estimate	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				
Restricted	\$51,355 CA Clean Energy + \$135,580 IPI/ELO	CA Clean Energy Funds \$51,355	Same as prior year	Same as prior year
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.

TWIN HILLS UNION SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL - FUND 03: 2021-22 Multi-Year Projection @ Adopted Budget

	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		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				2.31%			1.70%			2.48%			3.11%
Funded COLA			LCFF funding	0.00%			5.07%			2.48%			3.11%
ADA for LCFF Funding purposes			based on 19-20	233.49			218.00			218.00			218.00
Enrollment				226.00			230.00			230.00			230.00
Revenue													
LCFF Sources: LCFF, EPA, In Lieu Property Tax	8010-8099	1,952,961		1,952,961	1,909,042		1,909,042	1,953,188		1,953,188	2,014,090		2,014,090
Federal Revenues	8100-8299			-			-			-			-
COVID19 Fed LLM Funding 20-21 only			86,934	86,934			-			-			-
Other State Revenues	8300-8599	40,537	11,956	52,493	38,218	11,172	49,390	38,046	11,172	49,218	38,165	11,172	49,337
Other State: STRS/PERS on Behalf of State			93,082	93,082		134,972	134,972		141,721	141,721		148,807	148,807
COVID19 State LLM/PI/ELO Funding 20-21 only			152,262	152,262			-			-			-
Local Revenues	8600-8799	3,000	8,377	11,377	6,300		6,300	6,600		6,600	6,600		6,600
Total Revenue		1,996,498	352,611	2,349,109	1,953,560	146,144	2,099,704	1,997,834	152,893	2,150,727	2,058,855	159,979	2,218,834
Expenditures													
Certificated Salaries	1000-1999	1,152,214	7,300	1,159,514	1,133,095		1,133,095	1,155,757		1,155,757	1,153,837		1,153,837
COVID19 Certificated Salaries			5,774	5,774			-			-			-
Classified Salaries	2000-2999	221,610	1,251	222,861	234,419		234,419	239,107		239,107	243,890		243,890
COVID19 Classified Salaries				-		12,308	12,308			-			-
Employee Benefits -- Statutory	3301-3399;			-			-			-			-
COVID19 Employee Benefits	3501-3699	49,596	288	49,884	71,702		71,702	73,136		73,136	74,599		74,599
Employee Benefits STRS/PERS on Behalf of State			93,082	93,082		134,972	134,972		141,721	141,721		148,807	148,807
Employee Benefits STRS	3101-3199	163,561	1,179	164,740	173,701	11,528	185,229	202,714		202,714	202,098		202,098
Employee Benefits PERS	3201-3299	51,945	223	52,168	60,296		60,296	70,837		70,837	75,024		75,024
Employee & Retiree Benefits -- Health & Welfare	3400-3499;			-			-			-			-
COVID19 Health & Welfare	3700-3799	177,412	785	178,197	175,152		175,152	176,904		176,904	178,673		178,673
Books and Supplies	4000-4999	25,852	43,219	69,071	20,802	11,172	31,974	21,218	11,172	32,390	21,642	11,172	32,814
COVID19 Books and Supplies			74,005	74,005		5,000	5,000			-			-
Services, Other Operating Expenses	5000-5999	75,720	5,000	80,720	67,670		67,670	69,023		69,023	70,404		70,404
COVID19 Services, Other Operating Expenses			22,762	22,762		25,380	25,380			-			-
Necessary Expense Reductions - see narrative				-			-			-	(100,000)		(100,000)
Capital Outlay	6000-6999			-			-			-			-
Other Outgo	7100-7199			-			-			-			-
	7300-7399			-			-			-			-
Total Expenditures		1,917,910	255,943	2,173,853	1,936,837	281,724	2,218,561	2,008,696	152,893	2,161,589	1,920,167	159,979	2,080,146
Excess (Deficiency)		78,588	96,668	175,256	16,723	(135,580)	(118,857)	(10,862)		(10,862)	138,688		138,688
Transfers In from General Fund 01	8910-8929	433,456		433,456	444,598		444,598	444,598		444,598	310,256		310,256
Transfers In from Fund 01 BAS, Sal Inc starting 20-21				-			-			-			-
Transfers Out to General Fund 01	7610-7629	(360,000)		(360,000)	(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	(100,000)		(100,000)	(100,000)		(100,000)	(100,000)		(100,000)	(100,000)		(100,000)
Total Transfers/Other Uses		(26,544)	0	(26,544)	(5,402)		(5,402)	(5,402)		(5,402)	(139,744)		(139,744)
Net Increase (Decrease)		52,044	96,668	148,712	11,321	(135,580)	(124,259)	(16,264)	0	(16,264)	(1,056)	0	(1,056)
Fund Balance													
Beginning Balance		75,249	90,267	165,516	127,293	186,935	314,228	138,614	51,355	189,969	122,350	51,355	173,705
Audit Adjustment(s)				-			-			-			-
Net Ending Balance		127,293	186,935	314,228	138,614	51,355	189,969	122,350	51,355	173,705	121,294	51,355	172,649
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711			-			-			-			-
Stores (nonspendable)	9712			-			-			-			-
Restricted (Res 2000-9999)	9740		51,355	51,355		51,355	51,355		51,355	51,355		51,355	51,355
Restricted COVID19 Rev 20-21, Exp 21-22	9740		135,580	135,580			-			-			-
Committed	9750			-			-			-			-
Assigned: See Fund 01 for Assignment to meet 17%		(287,647)		(287,647)	(275,186)		(275,186)	(280,550)		(280,550)	(266,706)		(266,706)
Reserve for Economic Uncertainties	9789	414,940		414,940	413,800		413,800	402,900		402,900	388,000		388,000
Unassigned/Unappropriated Ending Balance		0		0	0		0	0		0	0		0
Net Ending Balance		127,293	186,935	314,228	138,614	51,355	189,969	122,350	51,355	173,705	121,294	51,355	172,649
Reserve percentage is based on Reserve of Economic Uncertainties+Assigned Fund01 to meet 17% divided by Total Expenditures and Transfers Out.													
				5%			6%			5%			5%

Twin Hills Charter Middle (6052302) - 2021-22 Adopted Budget					5/20/2021				
					2020-21	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation		0.00%	5.07%	2.48%	3.11%				
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	\$1,826,520	\$1,871,874	\$1,930,166				
Grade Span Adjustment		-	-	-	-				
Supplemental Grant		87,477	82,522	81,314	83,924				
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	\$1,909,042	\$1,953,188	\$2,014,090				
Miscellaneous Adjustments		-	-	-	-				
Economic Recovery Target		-	-	-	-				
Additional State Aid		-	-	-	-				
Total LCFF Entitlement		1,953,446	1,909,042	1,953,188	2,014,090				
LCFF Entitlement Per ADA		\$ 8,366	\$ 8,757	\$ 8,960	\$ 9,239				
Components of LCFF By Object Code									
State Aid (Object Code 8011)		\$ 718,419	\$ 755,948	\$ 800,094	\$ 860,996				
EPA (for LCFF Calculation purposes)		\$ 360,030	\$ 313,548	\$ 281,094	\$ 281,094				
Local Revenue Sources:									
Property Taxes (Object 8021 to 8089)		\$ -	\$ -	\$ -	\$ -				
In-Lieu of Property Taxes (Object Code 8096)		\$ 874,997	\$ 839,546	\$ 872,000	\$ 872,000				
Property Taxes net of In-Lieu		\$ -	\$ -	\$ -	\$ -				
TOTAL FUNDING		1,953,446	1,909,042	1,953,188	2,014,090				
Basic Aid Status		\$ -	\$ -	\$ -	\$ -				
Excess Taxes		\$ -	\$ -	\$ -	\$ -				
EPA in Excess to LCFF Funding		\$ -	\$ -	\$ -	\$ -				
Total LCFF Entitlement		1,953,446	1,909,042	1,953,188	2,014,090				
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual		37.69258175%	37.69000000%	37.69000000%	37.69000000%				
% of Adjusted Revenue Limit - P-2		37.69258175%	37.69000000%	37.69000000%	37.69000000%				
EPA (for LCFF Calculation purposes)		\$ 360,030	\$ 313,548	\$ 281,094	\$ 281,094				
EPA, Current Year (Object Code 8012)		\$ 360,030	\$ 313,548	\$ 281,094	\$ 281,094				
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Object Code 8019)		\$ 630.00	\$ -	\$ -	\$ -				
(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	\$ 1,826,520	\$ 1,871,874	\$ 1,930,166				
Supplemental and Concentration Grant funding in the LCAP year		\$ 87,477	\$ 82,522	\$ 81,314	\$ 83,924				
Percentage to Increase or Improve Services		4.69%	4.52%	4.34%	4.35%				
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment		226	230	230	230				
COE Enrollment		-	-	-	-				
Total Enrollment		226	230	230	230				
Unduplicated Pupil Count		49	50	50	50				
COE Unduplicated Pupil Count		-	-	-	-				
Total Unduplicated Pupil Count		49	50	50	50				
Rolling %, Supplemental Grant		23.4400%	22.5900%	21.7200%	21.7400%				
Rolling %, Concentration Grant		23.4400%	22.5900%	21.7200%	21.7400%				
SUMMARY OF LCFF ADA									
Current Year ADA									
Grades TK-3		-	-	-	-				
Grades 4-6		58.73	71.00	71.00	71.00				
Grades 7-8		174.76	147.00	147.00	147.00				
Grades 9-12		-	-	-	-				
LCFF Subtotal		233.49	218.00	218.00	218.00				
NSS		-	-	-	-				
Combined Subtotal		233.49	218.00	218.00	218.00				
Change in LCFF ADA (excludes NSS ADA)		233.49	218.00	218.00	218.00				
		Increase	Increase	Increase	Increase				

Twin Hills Charter Middle (6052302) - 2021-22 Adopted Budget						5/20/2021	v.22.1b						
LOCAL CONTROL FUNDING FORMULA								2020-21					
LCFF ENTITLEMENT CALCULATION								2021-22					
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
	0.00%		0.00%		23.44%			5.07%		0.00%		22.59%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	-	\$ 7,702	\$ 801	\$ 399	\$ -	\$ -		-	\$ 8,092	\$ 842	\$ 404	\$ -	\$ -
Grades 4-6	58.73	7,818		367	-	480,676		71.00	8,214		371	-	609,543
Grades 7-8	174.76	8,050		377	-	1,472,770		147.00	8,458		382	-	1,299,499
Grades 9-12	-	9,329	243	449	-	-		-	9,802	255	454	-	-
Subtract Necessary Small School ADA and Funding	-	-				-		-	-				-
Total Base, Supplemental, and Concentration Grant		\$ 1,865,969	\$ -	\$ 87,477	\$ -	\$ 1,953,446			\$ 1,826,520	\$ -	\$ 82,522	\$ -	\$ 1,909,042
NSS Allowance		-				-			-				-
TOTAL BASE	233.49	\$ 1,865,969	\$ -	\$ 87,477	\$ -	\$ 1,953,446		218.00	\$ 1,826,520	\$ -	\$ 82,522	\$ -	\$ 1,909,042
ADD ONS:													
Targeted Instructional Improvement Block Grant						\$ -							\$ -
Home-to-School Transportation						-							-
Small School District Bus Replacement Program						-							-
ECONOMIC RECOVERY TARGET PAYMENT						-							-
LCFF ENTITLEMENT						\$ 1,953,446							\$ 1,909,042
STATE AID CALCULATION													
Miscellaneous Adjustments						-							-
Adjusted LCFF Entitlement						1,953,446							1,909,042
Local Revenue (including RDA)						(874,997)							(839,546)
Gross State Aid						\$ 1,078,449							\$ 1,069,496
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			\$ 5,289.42	233.49	\$ 1,235,027				\$ 5,289.42	218.00	\$ 1,153,094		
2012-13 NSS Allowance (deficit)					-						-		
Minimum State Aid Adjustments					-						-		
Less Current Year Property Taxes/In-Lieu					(874,997)						(839,546)		
Subtotal State Aid for Historical RL/Charter General BG					360,030						313,548		
Categorical funding from 2012-13 net of fair share reduction					-						-		
Charter School Categorical Block Grant adjusted for ADA			481.92	233.49	112,524				481.92	218.00	105,059		
Minimum State Aid Guarantee Before Proration Factor					472,554						418,607		
Proration Factor					0.00%						0.00%		
Minimum State Aid Guarantee					\$ 472,554						\$ 418,607		
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement					1,953,446						1,909,042		
Minimum State Aid plus Property Taxes including RDA					1,347,551						1,258,153		
Offset					-						-		
Minimum State Aid Prior to Offset					472,554						418,607		
Total Minimum State Aid with Offset					472,554						418,607		
TOTAL STATE AID					\$ 1,078,449						\$ 1,069,496		
ADDITIONAL STATE AID (Additional SA)					\$ -						\$ -		
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)					\$ 1,953,446						\$ 1,909,042		
Change Over Prior Year			-0.20%	(3,955)						-2.27%	(44,404)		
LCFF Entitlement Per ADA					8,366						8,757		
Per-ADA Change Over Prior Year			-0.20%	(17)						4.67%	391		
Basic Aid Status (school districts only)					-						-		
LCFF SOURCES INCLUDING EXCESS TAXES													
			Increase	2020-21						Increase	2021-22		
State Aid			-20.08%	(180,484)	\$ 718,419					5.22%	37,529	\$ 755,948	
Education Protection Account					360,030							313,548	
Property Taxes Net of In-Lieu Transfers			0.00%	-	-					0.00%	-	-	
Charter In-Lieu Taxes			1.84%	15,808	874,997					-4.05%	(35,451)	839,546	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-8.41%	(164,676)	\$ 1,953,446					0.11%	2,078	\$ 1,909,042	

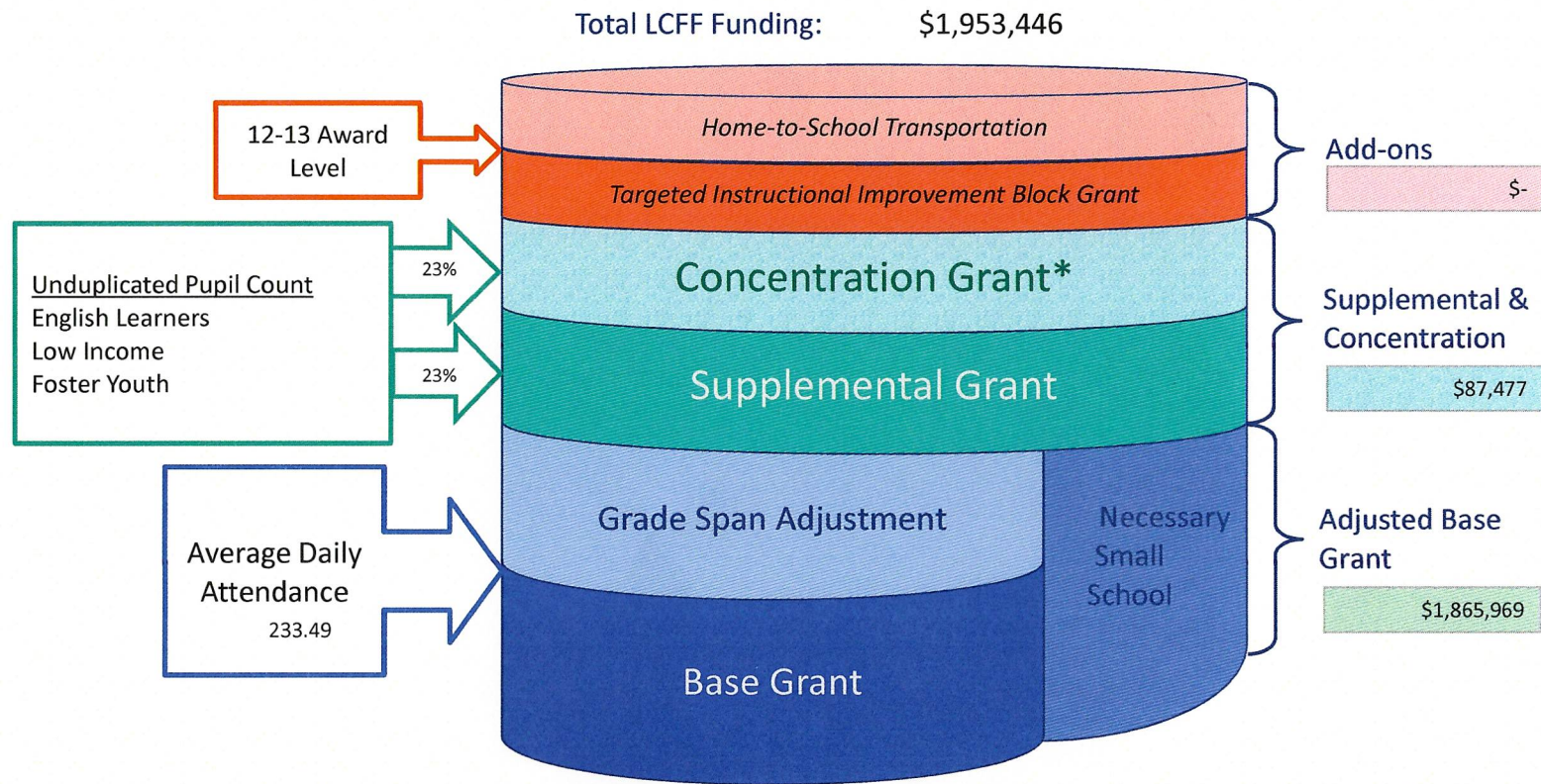
Twin Hills Charter Middle (6052302) - 2021-22 Adopted Budget										5/20/2021		v.22.1b		v.22.1b											
LOCAL CONTROL FUNDING FORMULA														2022-23		2023-24									
LCFF ENTITLEMENT CALCULATION																									
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage											
Calculation Factors		2.48%		0.00%		21.72%		21.72%		3.11%		0.00%		21.74%		21.74%									
		ADA	Base	Grade Span	Supplemental	Concentration	Total			ADA	Base	Grade Span	Supplemental	Concentration	Total										
Grades TK-3		-	\$ 8,293	\$ 862	\$ 398	\$ -	\$ -			-	\$ 8,551	\$ 889	\$ 410	\$ -	\$ -										
Grades 4-6		71.00	8,418		366	-	623,641			71.00	8,680		377	-	643,076										
Grades 7-8		147.00	8,668		377	-	1,329,547			147.00	8,938		389	-	1,371,014										
Grades 9-12		-	10,045	261	448	-	-			-	10,357	269	462	-	-										
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-			-	-	-	-	-	-										
Total Base, Supplemental, and Concentration Grant			\$ 1,871,874	\$ -	\$ 81,314	\$ -	\$ 1,953,188				\$ 1,930,166	\$ -	\$ 83,924	\$ -	\$ 2,014,090										
NSS Allowance			-				-				-				-										
TOTAL BASE		218.00	\$ 1,871,874	\$ -	\$ 81,314	\$ -	\$ 1,953,188			218.00	\$ 1,930,166	\$ -	\$ 83,924	\$ -	\$ 2,014,090										
ADD ONS:																									
Targeted Instructional Improvement Block Grant														\$ -											
Home-to-School Transportation														-											
Small School District Bus Replacement Program														-											
ECONOMIC RECOVERY TARGET PAYMENT														-											
LCFF ENTITLEMENT														\$ 1,953,188											
STATE AID CALCULATION																									
Miscellaneous Adjustments														-											
Adjusted LCFF Entitlement														1,953,188											
Local Revenue (Including RDA)														(872,000)											
Gross State Aid														\$ 1,081,188											
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				\$ 5,289.42	218.00							\$ 5,289.42	218.00												
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				481.92	218.00							481.92	218.00												
Minimum State Aid Guarantee Before Proration Factor																									
Proration Factor																									
Minimum State Aid Guarantee																									
CHARTER SCHOOL MINIMUM STATE AID OFFSET																									
LCFF Entitlement														1,953,188											
Minimum State Aid plus Property Taxes including RDA														1,258,153											
Offset														-											
Minimum State Aid Prior to Offset														386,153											
Total Minimum State Aid with Offset														386,153											
TOTAL STATE AID														\$ 1,081,188											
ADDITIONAL STATE AID (Additional SA)														\$ -											
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)														\$ 1,953,188											
Change Over Prior Year				2.31%	44,146							3.12%	60,902			\$ 2,014,090									
LCFF Entitlement Per ADA																9,239									
Per-ADA Change Over Prior Year				2.32%	203							3.11%	279			-									
Basic Aid Status (school districts only)														-											
LCFF SOURCES INCLUDING EXCESS TAXES																									
				Increase		2022-23						Increase		2023-24											
State Aid				5.84%	44,146	\$ 800,094						7.61%	60,902	\$ 860,996											
Education Protection Account						281,094								281,094											
Property Taxes Net of In-Lieu Transfers				0.00%	-	-						0.00%	-	-											
Charter In-Lieu Taxes				3.87%	32,454	872,000						0.00%	-	872,000											
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				4.01%	76,600	\$ 1,953,188						3.12%	60,902	\$ 2,014,090											

Twin Hills Charter Middle (6052302) - 2021-22 Adopted Budget

Charts and Graphs

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,060,807.00	2,208,171.00	7.2%
2) Federal Revenue		8100-8299	14,336.00	0.00	-100.0%
3) Other State Revenue		8300-8599	325,086.00	173,625.00	-46.6%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			2,405,229.00	2,386,796.00	-0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,194,677.00	1,268,678.00	6.2%
2) Classified Salaries		2000-2999	120,274.00	145,650.00	21.1%
3) Employee Benefits		3000-3999	570,001.00	646,204.00	13.4%
4) Books and Supplies		4000-4999	130,782.47	68,660.00	-47.5%
5) Services and Other Operating Expenditures		5000-5999	111,125.47	77,400.00	-30.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,126,859.94	2,206,592.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			278,369.06	180,204.00	-35.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	60,254.00	20.5%
b) Transfers Out		7600-7629	390,000.00	380,000.00	-2.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(340,000.00)	(319,746.00)	-6.0%

Orchard View Charter School

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(61,630.94)	(139,542.00)	126.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	401,937.45	340,306.51	-15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			401,937.45	340,306.51	-15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			401,937.45	340,306.51	-15.3%
2) Ending Balance, June 30 (E + F1e)			340,306.51	200,764.51	-41.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	183,800.95	40,872.95	-77.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	156,505.56	159,891.56	2.2%
BP3100L 17% Reserve	0000	9780		419,600.00	
See Fund01 Assign Bal to meet 17% Reser	0000	9780		(259,708.44)	
BP3100: 17% Reserve	0000	9780	410,000.00		
See Fund 01 Assign Bal 17% Reserve	0000	9780	(253,494.44)		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Orchard View Charter School

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
6230	California Clean Energy Jobs Act	40,872.95	40,872.95
7425	Expanded Learning Opportunities (ELO) Grant	128,635.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessio	14,293.00	0.00
Total, Restricted Balance		183,800.95	40,872.95

Orchard View Charter School

28

**TWIN HILLS UNION SCHOOL DISTRICT
ORCHARD VIEW SCHOOL
2021-22 CASH FLOW ESTIMATES @ Adopted Budget**

ORCHARD VIEW		2021-22 PROJECTIONS												DEFERRED REV/EXP JU-AU 22	BUDGET
DESCRIPT	MONTH OF: ACCT #S	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	
A: BEGIN CASH	9110	120,000.00	247,980.00	364,396.00	503,571.00	359,530.00	243,006.00	359,312.00	324,929.00	193,028.00	301,963.00	263,159.00	210,937.00		
B: RECEIPTS															
State Revenue	8010-8019														
LCFF	8011	45,670.00	45,670.00	82,205.00	82,205.00	82,205.00	82,205.00	82,205.00	82,205.00	82,205.00	82,206.00	82,206.00	82,206.00	913,393.00	0.00
Education Protection Account	8012			102,255.00			102,255.00			102,254.00			102,254.00	409,018.00	
In Lieu Property Tax	8096		53,146.00	106,291.00	70,861.00	70,861.00	70,861.00	70,861.00	70,861.00	124,011.00	62,002.00	62,002.00	62,002.00	823,759.00	62,001.00
Federal Revenues	8100-8299													0.00	0.00
Other State - see below	8300-8599													0.00	0.00
Mandated Block Grant	8550						7,031.00							7,031.00	7,031.00
One Time State Funding	8550													0.00	0.00
Lottery, Unrest+Rest	8560							11,940.00			11,940.00			23,880.00	23,880.00
STRS on Behalf of State	8590													0.00	118,834.00
Other Local	8660-8799				1,250.00			1,250.00			1,250.00			3,750.00	1,250.00
Interfund TF in	8910-8929						60,254.00							60,254.00	60,254.00
Other Finance sources	8930-8979													0.00	0.00
Other Non-Revenue														0.00	0.00
TOTAL RECEIPTS		45,670.00	98,816.00	290,751.00	154,316.00	153,066.00	322,606.00	166,256.00	153,066.00	308,470.00	157,398.00	144,208.00	246,462.00	2,241,085.00	205,965.00
C: DISBURSEMENTS															
Certificated Salaries	1000-1999	9,300.00	9,300.00	124,508.00	124,508.00	124,508.00	124,508.00	124,508.00	124,508.00	124,508.00	124,508.00	124,508.00	129,506.00	1,268,678.00	1,268,678.00
Classified Salaries	2000-2999	1,500.00	9,400.00	13,475.00	13,475.00	13,475.00	13,475.00	13,475.00	13,475.00	13,475.00	13,475.00	13,475.00	13,475.00	145,650.00	145,650.00
Employee Benefits	3000-3999	3,200.00	6,700.00	51,747.00	51,747.00	51,747.00	51,747.00	51,747.00	51,747.00	51,747.00	51,747.00	51,747.00	51,747.00	527,370.00	118,834.00
Books & Supplies	4000-5999	1,000.00	2,500.00	5,500.00	14,360.00	18,732.00	5,500.00	5,495.00	3,919.00	2,065.00	2,060.00	2,060.00	2,469.00	65,660.00	3,000.00
Services & Other Operatnl	5000-5999	3,000.00	3,000.00	4,644.00	6,964.00	6,962.00	11,070.00	5,414.00	6,318.00	7,740.00	4,412.00	4,640.00	6,236.00	70,400.00	7,000.00
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
Other Finance sources	7630-7699													0.00	0.00
Other Non-Expenditures														0.00	0.00
TOTAL DISBURSM		18,000.00	30,900.00	199,874.00	211,054.00	300,424.00	206,300.00	200,639.00	284,967.00	199,535.00	196,202.00	196,430.00	288,433.00	2,332,758.00	253,834.00
D: PRIOR YR TRANSACTIONS															
Accounts Receivable	9200														
Prior year LCFF revenue deferrals		63,441.00	48,500.00	48,298.00	47,697.00	30,834.00								238,770.00	
Prior year In Lieu property tax		61,869.00												61,869.00	
Prior year other state + interest		3,000.00			20,000.00									23,000.00	
Accounts Payable	9500													0.00	
Prior year: Books, Sup, MOU	9500	-28,000.00			-155,000.00									-183,000.00	
TOTAL PRIOR YR		100,310.00	48,500.00	48,298.00	-87,303.00	30,834.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,639.00	0.00
E: NET INC/DEC	(B-C+D)	127,980.00	116,416.00	139,175.00	-144,041.00	-116,524.00	116,306.00	-34,383.00	-131,901.00	108,935.00	-38,804.00	-52,222.00	-41,971.00	48,966.00	
F: ENDING CASH BAL	(A+E)	247,980.00	364,396.00	503,571.00	359,530.00	243,006.00	359,312.00	324,929.00	193,028.00	301,963.00	263,159.00	210,937.00	168,966.00		-47,869.00

Notes: Amount expected July and August of 2022 for all types of revenue is \$80,000+. 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 also after June 2022 of \$10,000 are for books, supplies and services.
 STRS on Behalf of State represents their retirement liability, we budget the amount and adjust as needed at the end of the year then do a journal entry to spend the revenue.
 We will not receive any cash nor will we spend any, we are required to report (\$118,834).

Twin Hills Union School District - Orchard View Charter School

2021-22 Multi-Year Projection Assumptions @ Adopted Budget

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
Revenue	Prior Fiscal Year	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded COLA	0.00%	5.07%	3.84%	2.98%
Unduplicated Count # / Rolling % for Sup Grant	50 / 19.75%	46 / 18.99%	46 / 19.72%	46 / 19.49%
Funded ADA	225.62 PY Hold Harmless	230.00	230.00	230.00
Enrollment	248.00	236.00	236.00	236.00
In Lieu Property Tax per ADA	\$3,747	\$3,851	\$4,000	\$4,000
Federal: COVID19 CARES Act	\$14,336	20-21 Only	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$150 Rest \$49	Unr \$150 Rest \$49 ADA*1.04446	Unr \$150 Rest \$49 ADA*1.04446	Unr \$150 Rest \$49 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 \$17.64; 9-12 \$49.03 *prior year ADA	Unr K-8 \$18.19; 9-12 \$50.55 *prior year ADA
COVID19 State LLM/ELO 20-21 only	\$160,526	20-21 Only	20-21 Only	20-21 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	\$5,000	Interest \$5k based on cash deferral issue	Same as PY	Same as PY
Donations		Zero, budgeted when received	Zero	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	15.3 FTE Teachers, 1.2 FTE Site Admin	14.8 FTE Teachers plus 1.0 FTE Site Administrators	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ 2%
COVID19 Certificated Salaries		1.6 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	2.75 FTE	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ 2%
COVID19 Classified Salaries		0.15 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	Estimated expenses based on prior year. One time purchases and carryover are not set up. No Estimated expenses	Prior year + 2%	Prior year + 2%
Services, Other Operating Expenses				
COVID19 Services/Other Operating Exp	\$14,336	Expenses based on prior year. One time services and carryover are not set up. Estimated expenses \$26,800	2020-21 only	2020-21 only
Capital Outlay				
Necessary Expense Reductions				
Transfer In BAS from Fund 01	\$50,000 BAS for py sal inc	See 2022-23	Expenses need reduced by \$50,000	PY reduction remains at \$50k
Transfer In CRSP from Fund 01		\$50,000 BAS from Fund 01/Sal inc support	\$50,000 BAS from Fund 01/Sal inc support	\$50,000 BAS from Fund 01/Sal inc support
Transfers Out		\$10,254 for 1 retiree, year 1 of 3	\$10,254 for 1 retiree, year 2 of 3	\$10,254 for 1 retiree, year 3 of 3
MOU amount for District Costs	\$230,000	\$230,000 is current estimate	Same as prior year	Same as prior year
MOU amount for Special Ed Excess Costs	\$160,000	\$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	\$40,873 CA Clean Energy + \$142,928 ELO	CA Clean Energy Funds \$40,873	Same as prior year	Same as prior year
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)	(Negative=Assignment reduction* needed)	(Negative=Assignment reduction* needed)
		Positive = balance after specific assignments	Positive = balance after specific assignments	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.

IPI/ELO funding of \$142,928 spent in 21-22

This is why there is overspending this year.

**Twin Hills Union School District - Orchard View Charter
2021-22 Multi-Year Projection @ Adopted Budget**

	Prior Fiscal Year Budget: 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%	2.48%	3.11%
Funded COLA	0.00%	5.07%	2.48%	3.11%
ADA: Current Year / LCFF Funding	225.62	230.00	230.00	230.00
Enrollment Estimate	248.00	236.00	236.00	236.00
Object Codes				
Revenue				
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
Total Revenue	2,405,229	2,386,796	2,451,018	2,526,908
Expenditures				
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
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	-	-	-	-
7100-7199				
Other Outgo 7300-7399				
Necessary Reductions			(50,000)	(50,000)
Total Expenditures	2,126,860	2,206,592	2,100,255	2,146,355
Excess (Deficiency)	278,369	180,204	350,764	380,555
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				
Total Transfers/Other Uses	(340,000)	(319,746)	(319,746)	(319,746)
Net Increase (Decrease)	(61,631)	(139,542)	31,018	60,809
Fund Balance				
Beginning Balance	401,937	340,306	200,764	231,781
Beginning Fund Balance Transfers (restricted program carryovers)				
Net Ending Balance	340,306	200,764	231,781	292,588
Components of Ending Balance:				
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	419,600	400,500	407,300
Assigned - Balance After Above GASB54 - *See Note Below	(253,495)	(259,709)	(209,592)	(155,585)
Unasgn/Unappr Amt (not for charters) 9790				
Net Ending Balance	340,306	200,764	231,781	292,588
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%	6%	7%	9%

Orchard View (4930319) - 2021-22 Adopted Budget		5/20/2021			
	2020-21	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	0.00%	5.07%	2.48%	3.11%	
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	\$2,063,040	\$2,114,229	\$2,179,967	
Grade Span Adjustment	61,084	64,333	65,855	67,899	
Supplemental Grant	78,355	80,798	85,982	87,622	
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	\$2,208,171	\$2,266,066	\$2,335,488	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	2,062,036	2,208,171	2,266,066	2,335,488	
LCFF Entitlement Per ADA	\$ 9,139	\$ 9,601	\$ 9,852	\$ 10,154	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 791,915	\$ 913,393	\$ 971,288	\$ 1,040,710	
EPA (for LCFF Calculation purposes)	\$ 424,617	\$ 409,018	\$ 374,778	\$ 374,778	
Local Revenue Sources:					
Property Taxes (Object Code 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	\$ 845,504	\$ 885,760	\$ 920,000	\$ 920,000	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	2,062,036	2,208,171	2,266,066	2,335,488	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	2,062,036	2,208,171	2,266,066	2,335,488	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	37.69258175%	37.69000000%	37.69000000%	37.69000000%	
% of Adjusted Revenue Limit - P-2	37.69258175%	37.69000000%	37.69000000%	37.69000000%	
EPA (for LCFF Calculation purposes)	\$ 424,617	\$ 409,018	\$ 374,778	\$ 374,778	
EPA, Current Year (Object Code 8012)	\$ 424,617	\$ 409,018	\$ 374,778	\$ 374,778	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ 648.00	\$ -	\$ -	\$ -	
(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	\$ 2,127,373	\$ 2,180,084	\$ 2,247,866	
Supplemental and Concentration Grant funding in the LCAP year	\$ 78,355	\$ 80,798	\$ 85,982	\$ 87,622	
Percentage to Increase or Improve Services	3.95%	3.80%	3.94%	3.90%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	248	236	236	236	
COE Enrollment	-	-	-	-	
Total Enrollment	248	236	236	236	
Unduplicated Pupil Count	50	46	46	46	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	50	46	46	46	
Rolling %, Supplemental Grant	19.7500%	18.9900%	19.7200%	19.4900%	
Rolling %, Concentration Grant	19.7500%	18.9900%	19.7200%	19.4900%	
SUMMARY OF LCFF ADA					
Current Year ADA					
Grades TK-3	45.08	44.00	44.00	44.00	
Grades 4-6	40.57	41.00	41.00	41.00	
Grades 7-8	37.19	38.00	38.00	38.00	
Grades 9-12	102.78	107.00	107.00	107.00	
LCFF Subtotal	225.62	230.00	230.00	230.00	
NSS	-	-	-	-	
Combined Subtotal	225.62	230.00	230.00	230.00	
Change in LCFF ADA (excludes NSS ADA)	225.62	230.00	230.00	230.00	
	Increase	Increase	Increase	Increase	

Orchard View (4930319) - 2021-22 Adopted Budget						5/20/2021	v.22.1b						
LOCAL CONTROL FUNDING FORMULA								2020-21					
LCFF ENTITLEMENT CALCULATION								2021-22					
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%		18.99% 18.99%	
	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		44.00	\$ 8,092	\$ 842	\$ 339	\$ -	\$ 408,026
Grades 4-6	40.57	7,818		309	-	329,704		41.00	8,214		312	-	349,565
Grades 7-8	37.19	8,050		318	-	311,205		38.00	8,458		321	-	333,611
Grades 9-12	102.78	9,329	243	378	-	1,022,671		107.00	9,802	255	382	-	1,116,969
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-		-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 1,922,597	\$ 61,084	\$ 78,355	\$ -	\$ 2,062,036			\$ 2,063,040	\$ 64,333	\$ 80,798	\$ -	\$ 2,208,171
NSS Allowance		-	-	-	-	-			-	-	-	-	-
TOTAL BASE	225.62	\$ 1,922,597	\$ 61,084	\$ 78,355	\$ -	\$ 2,062,036		230.00	\$ 2,063,040	\$ 64,333	\$ 80,798	\$ -	\$ 2,208,171
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							\$ 2,208,171
STATE AID CALCULATION													
Miscellaneous Adjustments						-							-
Adjusted LCFF Entitlement						2,062,036							2,208,171
Local Revenue (Including RDA)						(845,504)							(885,760)
Gross State Aid						\$ 1,216,532							\$ 1,322,411
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	230.00	\$ 1,294,778	-
2012-13 NSS Allowance (deficit)					-	-						-	-
Minimum State Aid Adjustments					-	-						-	-
Less Current Year Property Taxes/In-Lieu					(845,504)	(885,760)						(885,760)	
Subtotal State Aid for Historical RL/Charter General BG					424,617	409,018							
Categorical funding from 2012-13 net of fair share reduction					-	-						-	-
Charter School Categorical Block Grant adjusted for ADA			455.53	225.62	102,777	104,772				455.53	230.00	104,772	
Minimum State Aid Guarantee Before Proration Factor					527,394	513,790						513,790	
Proration Factor					0.00%	0.00%						0.00%	
Minimum State Aid Guarantee					\$ 527,394	\$ 513,790						\$ 513,790	
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement					2,062,036	2,208,171						2,208,171	
Minimum State Aid plus Property Taxes including RDA					1,372,898	1,399,550						1,399,550	
Offset					-	-						-	-
Minimum State Aid Prior to Offset					527,394	513,790						513,790	
Total Minimum State Aid with Offset					527,394	513,790						513,790	
TOTAL STATE AID					\$ 1,216,532	\$ 1,322,411						\$ 1,322,411	
ADDITIONAL STATE AID (Additional SA)					\$ -	\$ -						\$ -	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)					\$ 2,062,036	\$ 2,208,171						\$ 2,208,171	
Change Over Prior Year			-0.14%	(2,898)						7.09%	146,135		
LCFF Entitlement Per ADA					9,139	9,601							
Per-ADA Change Over Prior Year			-0.14%	(13)						5.06%	462		
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	\$ 913,393				15.34%	121,478	\$ 913,393	
Education Protection Account					424,617	409,018						409,018	
Property Taxes Net of In-Lieu Transfers			0.00%	-	-	-				0.00%	-	-	
Charter In-Lieu Taxes			1.84%	15,274	845,504	885,760				4.76%	40,256	885,760	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-10.78%	(222,543)	\$ 2,062,036	\$ 2,208,171				7.84%	161,734	\$ 2,208,171	

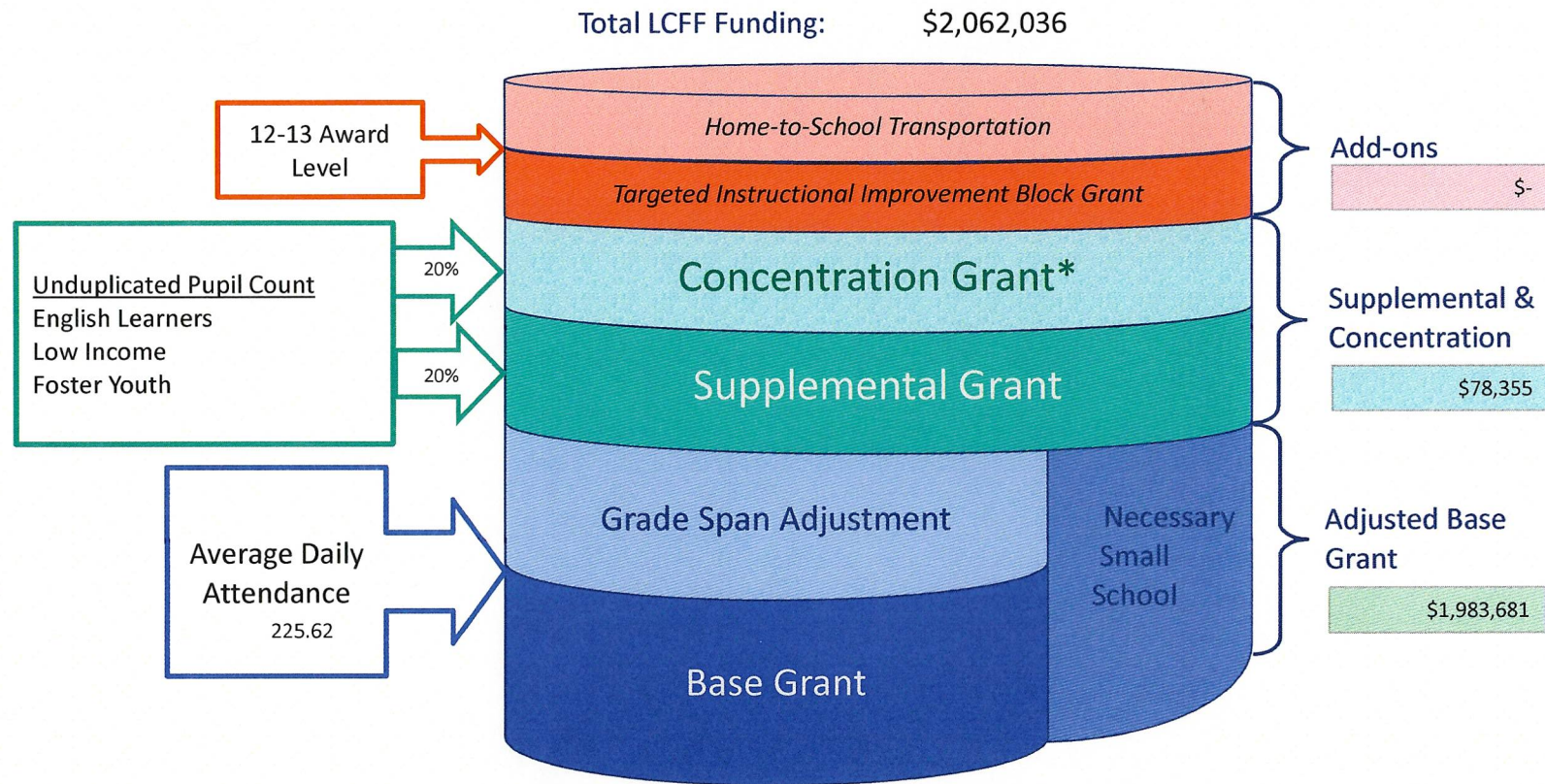
Orchard View (4930319) - 2021-22 Adopted Budget										5/20/2021		v.22.1b		v.22.1b													
LOCAL CONTROL FUNDING FORMULA														2022-23				2023-24									
LCFF ENTITLEMENT CALCULATION																											
Calculation Factors		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage													
		2.48%		0.00%		19.72%		19.72%		3.11%		0.00%		19.49%		19.49%											
		ADA	Base	Grade Span	Supplemental	Concentration	Total			ADA	Base	Grade Span	Supplemental	Concentration	Total												
Grades TK-3		44.00	\$ 8,293	\$ 862	\$ 361	\$ -	\$ 418,707			44.00	\$ 8,551	\$ 889	\$ 368	\$ -	\$ 431,551												
Grades 4-6		41.00	8,418		332	-	358,750			41.00	8,680		338	-	369,752												
Grades 7-8		38.00	8,668		342	-	342,375			38.00	8,938		348	-	352,883												
Grades 9-12		107.00	10,045	261	406	-	1,146,234			107.00	10,357	269	414	-	1,181,302												
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-			-	-	-	-	-	-												
Total Base, Supplemental, and Concentration Grant			\$ 2,114,229	\$ 65,855	\$ 85,982	\$ -	\$ 2,266,066				\$ 2,179,967	\$ 67,899	\$ 87,622	\$ -	\$ 2,335,488												
NSS Allowance			-	-	-	-	-				-	-	-	-	-												
TOTAL BASE		230.00	\$ 2,114,229	\$ 65,855	\$ 85,982	\$ -	\$ 2,266,066			230.00	\$ 2,179,967	\$ 67,899	\$ 87,622	\$ -	\$ 2,335,488												
ADD ONS:																											
Targeted Instructional Improvement Block Grant							\$ -										\$ -										
Home-to-School Transportation							-										-										
Small School District Bus Replacement Program							-										-										
ECONOMIC RECOVERY TARGET PAYMENT							-										-										
LCFF ENTITLEMENT							\$ 2,266,066										\$ 2,335,488										
STATE AID CALCULATION																											
Miscellaneous Adjustments							-										-										
Adjusted LCFF Entitlement							2,266,066										2,335,488										
Local Revenue (including RDA)							(920,000)										(920,000)										
Gross State Aid							\$ 1,346,066										\$ 1,415,488										
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				\$ 5,629.47	230.00	\$ 1,294,778			2012-13 RL/Charter Gen BG adjusted for ADA				\$ 5,629.47	230.00	\$ 1,294,778												
2012-13 NSS Allowance (deficit)						-			2012-13 NSS Allowance (deficit)						-												
Minimum State Aid Adjustments						-			Minimum State Aid Adjustments						-												
Less Current Year Property Taxes/In-Lieu						(920,000)			Less Current Year Property Taxes/In-Lieu						(920,000)												
Subtotal State Aid for Historical RL/Charter General BG						374,778			Subtotal State Aid for Historical RL/Charter General BG						374,778												
Categorical funding from 2012-13 net of fair share reduction						-			Categorical funding from 2012-13 net of fair share reduction						-												
Charter School Categorical Block Grant adjusted for ADA				455.53	230.00	104,772			Charter School Categorical Block Grant adjusted for ADA				455.53	230.00	104,772												
Minimum State Aid Guarantee Before Proration Factor						479,550			Minimum State Aid Guarantee Before Proration Factor						479,550												
Proration Factor						0.00%			Proration Factor						0.00%												
Minimum State Aid Guarantee						\$ 479,550			Minimum State Aid Guarantee						\$ 479,550												
CHARTER SCHOOL MINIMUM STATE AID OFFSET																											
LCFF Entitlement							2,266,066			LCFF Entitlement							2,335,488										
Minimum State Aid plus Property Taxes including RDA							1,399,550			Minimum State Aid plus Property Taxes including RDA							1,399,550										
Offset							-			Offset							-										
Minimum State Aid Prior to Offset							479,550			Minimum State Aid Prior to Offset							479,550										
Total Minimum State Aid with Offset							479,550			Total Minimum State Aid with Offset							479,550										
TOTAL STATE AID							\$ 1,346,066			TOTAL STATE AID							\$ 1,415,488										
ADDITIONAL STATE AID (Additional SA)							\$ -			ADDITIONAL STATE AID (Additional SA)							\$ -										
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)																											
Change Over Prior Year				2.62%	57,895	\$ 2,266,066			Change Over Prior Year				3.06%	69,422	\$ 2,335,488												
LCFF Entitlement Per ADA						9,852			LCFF Entitlement Per ADA						10,154												
Per-ADA Change Over Prior Year				2.61%	251	-			Per-ADA Change Over Prior Year				3.07%	302	-												
Basic Aid Status (school districts only)						-			Basic Aid Status (school districts only)						-												
LCFF SOURCES INCLUDING EXCESS TAXES																											
				Increase		2022-23							Increase		2023-24												
State Aid				6.34%	57,895	\$ 971,288			State Aid				7.15%	69,422	\$ 1,040,710												
Education Protection Account						374,778			Education Protection Account						374,778												
Property Taxes Net of In-Lieu Transfers				0.00%	-	-			Property Taxes Net of In-Lieu Transfers				0.00%	-	-												
Charter In-Lieu Taxes				3.87%	34,240	920,000			Charter In-Lieu Taxes				0.00%	-	920,000												
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				4.17%	92,135	\$ 2,266,066			Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				3.06%	69,422	\$ 2,335,488												

Orchard View (4930319) - 2021-22 Adopted Budget

Charts and Graphs

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

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		2,301,154.00	0.00	2,301,154.00	2,435,068.00	0.00	2,435,068.00	5.8%
2) Federal Revenue	8100-8299		0.00	83,621.00	83,621.00	0.00	0.00	0.00	-100.0%
3) Other State Revenue	8300-8599		45,854.00	292,985.00	338,839.00	46,096.00	131,811.00	177,907.00	-47.5%
4) Other Local Revenue	8600-8799		58,200.00	280,995.00	339,195.00	67,932.00	402,000.00	469,932.00	38.5%
5) TOTAL, REVENUES			2,405,208.00	657,601.00	3,062,809.00	2,549,096.00	533,811.00	3,082,907.00	0.7%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		1,009,532.00	39,084.00	1,048,616.00	1,007,070.00	130,749.00	1,137,819.00	8.5%
2) Classified Salaries	2000-2999		184,571.00	202,328.00	386,899.00	233,343.00	301,019.00	534,362.00	38.1%
3) Employee Benefits	3000-3999		425,498.00	171,761.00	597,259.00	467,696.00	274,390.00	742,086.00	24.2%
4) Books and Supplies	4000-4999		59,850.00	130,303.57	190,153.57	59,350.00	37,767.00	97,117.00	-48.9%
5) Services and Other Operating Expenditures	5000-5999		561,826.00	105,042.00	666,868.00	552,276.00	81,100.00	633,376.00	-5.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		0.00	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	0.00	0.0%
9) TOTAL, EXPENDITURES			2,241,277.00	648,518.57	2,889,795.57	2,319,735.00	825,025.00	3,144,760.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			163,931.00	9,082.43	173,013.43	229,361.00	(291,214.00)	(61,853.00)	-135.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	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	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(111,970.00)	111,970.00	0.00	(131,589.00)	131,589.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(111,970.00)	111,970.00	0.00	(131,589.00)	131,589.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			51,961.00	121,052.43	173,013.43	97,772.00	(159,625.00)	(61,853.00)	-135.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	528,905.71	102,267.40	631,173.11	580,866.71	223,319.83	804,186.54	27.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			528,905.71	102,267.40	631,173.11	580,866.71	223,319.83	804,186.54	27.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			528,905.71	102,267.40	631,173.11	580,866.71	223,319.83	804,186.54	27.4%
2) Ending Balance, June 30 (E + F1e)			580,866.71	223,319.83	804,186.54	678,638.71	63,694.83	742,333.54	-7.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	223,319.83	223,319.83	0.00	63,694.83	63,694.83	-71.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	576,866.71	0.00	576,866.71	674,638.71	0.00	674,638.71	16.9%
RESIG Deductible-8th Grade FT	0000	9780				18,000.00		18,000.00	
BP3100: 17% Reserve	0000	9780				512,100.00		512,100.00	
GASB54/STRS & PERS	0000	9780				144,538.71		144,538.71	
RESIG Deductible-8th Grade FT	0000	9780	18,000.00		18,000.00				
BP3100: 17% Reserve	0000	9780	476,100.00		476,100.00				
GASB54/STRS & PERS	0000	9780	82,766.71		82,766.71				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
6230		6,704.30	6,704.30
7425		143,662.00	0.00
7426		15,963.00	0.00
9010		56,990.53	56,990.53
Total, Restricted Balance		223,319.83	63,694.83

**TWIN HILLS UNION SCHOOL DISTRICT
SUNRIDGE SCHOOL
2021-22 CASH FLOW ESTIMATES @ Adopted Budget**

SUNRIDGE		2021-22 PROJECTIONS												DEFERRED REV/EXP JU-AU 22	BUDGET
DESCRIPT	MONTH OF: ACCT #S	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	
A: BEGIN CASH	9110	545,000.00	708,830.00	801,628.00	678,464.00	670,067.00	656,285.00	739,943.00	700,604.00	653,971.00	750,757.00	704,489.00	641,429.00		
B: RECEIPTS															
State Revenue	8010-8019														
LCFF	8015	53,247.00	53,247.00	95,845.00	95,845.00	95,845.00	95,845.00	95,845.00	95,845.00	95,845.00	95,844.00	95,844.00	95,844.00	1,064,941.00	0.00
Education Protection Account	8012			87,395.00			87,395.00			87,394.00			87,394.00	349,578.00	
In Lieu Property Tax	8096		61,233.00	122,466.00	81,644.00	81,644.00	81,644.00	81,644.00	81,644.00	142,878.00	71,438.00	71,438.00	71,438.00	949,111.00	71,438.00
Federal	8100-8299													0.00	
Other State - see below	8300-8599													0.00	
Mandated Block Grant, Unres	8550						4,546.00							4,546.00	
Mandated 1 Time Funds	8550													0.00	
Lottery, Unrest+Rest								13,781.00			13,781.00			27,562.00	27,561.00
STRS on Behalf of State														0.00	118,238.00
Other Local - Interest + Rent	8600-8799				2,000.00			2,000.00			2,000.00			6,000.00	2,000.00
Other Local - After Care Prog.	8673		7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	8,000.00	83,000.00	
Other Local - Parent Pledges & SR Ed Foundation	8600-8799		5,000.00	15,000.00	20,000.00	25,000.00	25,000.00	30,000.00	30,000.00	20,000.00	20,000.00	20,000.00	37,000.00	247,000.00	
BAS Transfer in from D53	8781						59,932.00							59,932.00	
Special Ed Revenue TF	8930-8979												72,000.00	72,000.00	
Other Non-Revenue														0.00	
TOTAL RECEIPTS		53,247.00	126,980.00	328,206.00	206,989.00	209,989.00	361,862.00	230,770.00	214,989.00	353,617.00	210,563.00	194,782.00	371,676.00	2,863,670.00	219,237.00
C: DISBURSEMENTS															
Certificated Salaries	1000-1999	9,500.00	14,000.00	110,632.00	110,632.00	110,632.00	110,632.00	110,632.00	110,632.00	110,632.00	110,632.00	110,632.00	118,631.00	1,137,819.00	
Classified Salaries	2000-2999	5,502.00	25,000.00	50,386.00	50,386.00	50,386.00	50,386.00	50,386.00	50,386.00	50,386.00	50,386.00	50,386.00	50,386.00	534,362.00	
Employee Benefits	3000-3999	5,000.00	12,500.00	60,635.00	60,635.00	60,635.00	60,635.00	60,635.00	60,635.00	60,635.00	60,635.00	60,635.00	60,633.00	623,848.00	118,238.00
Books & Supplies	4000-4999	1,942.00	7,769.00	14,568.00	19,423.00	9,712.00	13,596.00	9,712.00	4,856.00	4,856.00	4,856.00	2,914.00	2,913.00	97,117.00	0.00
Services	5000-5999	4,000.00	16,858.00	16,845.00	25,267.00	12,629.00	25,267.00	21,056.00	17,425.00	12,634.00	12,634.00	15,587.00	918.00	181,120.00	240,000.00
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	
Capital Outlay	6000-6599													0.00	
Other Outgo	7000-7499													0.00	
Interfund TF out	7600-7629													0.00	
Other Finance sources	7630-7699													0.00	
Other Non-Expenditures														0.00	
TOTAL DISBURSM		43,632.00	93,815.00	270,754.00	284,031.00	261,682.00	278,204.00	270,109.00	261,622.00	256,831.00	256,831.00	257,842.00	251,169.00	2,786,522.00	358,238.00
D: PRIOR YR TRANSACTIONS															
Accounts Receivable	9200														
Prior year LCFF revenue		80,796.00	59,633.00	59,384.00	48,645.00	37,911.00								286,369.00	
Prior year In Lieu Property Tax		72,419.00												72,419.00	
Prior year Lottery, Other State, Interest		1,000.00			20,000.00									21,000.00	
Prior year MOU														0.00	
Accounts Payable	9500													0.00	
Current year Loans from F01 D53														0.00	
Prior year MOU Books, Sup. € 9500				-240,000.00										-240,000.00	
TOTAL PRIOR YR		154,215.00	59,633.00	-180,616.00	68,645.00	37,911.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	139,788.00	0.00
E: NET INC/DEC	(B-C+D)	163,830.00	92,798.00	-123,164.00	-8,397.00	-13,782.00	83,658.00	-39,339.00	-46,633.00	96,786.00	-46,268.00	-63,060.00	120,507.00	216,936.00	
F: ENDING CASH BAL	(A+E)	708,830.00	801,628.00	678,464.00	670,067.00	656,285.00	739,943.00	700,604.00	653,971.00	750,757.00	704,489.00	641,429.00	761,936.00		-139,001.00

Notes: Revenue expected in July and August 2022 is over \$100,000. No state cash deferrals are expected for 21-22.
Expenses to be made after June 30, 2022 are for 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).

Twin Hills Union School District - SunRidge Charter School
2021-22 Multi-Year Projection Assumptions @ Adopted Budget

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
Revenue	Prior Fiscal Year	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded COLA	0.00%	5.07%	3.84%	2.98%
Unduplicated Count # / Rolling % for Sup Grant	95 / 31.20%	89 / 32.13%	89 / 32.89%	89 / 31.79%
Funded ADA	264.14 PY Hold Harmless	265.00	265.00	265.00
Enrollment	270.00	280.00	280.00	280.00
In Lieu Property Tax per ADA	\$3,747	\$3,851	\$4,000	\$4,000
Federal: COVID19 CARES Act	\$83,621	20-21 Only	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$150 Rest \$49	Unr \$150 Rest \$49 ADA*1.04446	Unr \$150 Rest \$49 ADA*1.04446	Unr \$150 Rest \$49 ADA*1.04446
Mandated Block Grant	Unr \$16.86	Unr \$17.21 *prior year ADA	Unr \$17.64 *prior year ADA	Unr \$18.19 *prior year ADA
COVID19 State LLM/PI/ELO 20-21 & 21-22	\$190,207.00	IPI to be budgeted based on plan	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 + \$3,000 Breakfast Pgm, no Other until received	Interest \$8k + Bkfst Pgm \$3k same as PY	Same as PY
Parent Pledges	\$186,023	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	\$80,000	PY + 2% as costs increase annually	PY + 2% as costs increase annually
Special Education	\$72,000	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	13.3 FTE Teachers, includes 1.4 FTE Special Ed & Intervention plus 1.0 FTE Site Admin	FTE same as prior year	FTE same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ 2%
COVID19 Certificated Salaries	Admin extra work	1.4 FTE ELO Math/Reading/Counselor	21-22 only, based on special funding	21-22 only, based on special funding
Classified Salaries				
Staffing (FTEs)	8.0 FTE	12.6 FTE, includes .24 garden IA paid for with COVID19 ELO funds	FTE same as prior year, keep garden program at same level all paid by unrestricted	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	0.24 FTE ELO Garden IA	Add 21-22 0.24 FTE to regular classified FTE	See note prior year
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	All 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=16.1%; 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 + 1%. COVID funded H&W included above in COVID19 Employee Benefits	Prior year + 1%
Other				
Books and Supplies				
COVID19 Books/Supplies	\$88,602	Estimated expenses based on prior year. Carryover and donations/grants are not budgeted.	Prior year + 2%	Prior year + 2%
		Estimated expenses for new COVID19 IPI and ELO funding \$5,500	2020-21 & 21-22 only	2020-21 & 21-22 only
Services, Other Operating Expenses				
COVID19 Services/Other Operating Exp	\$23,356	Estimated expenses based on prior year. Includes MOU due to the District. Carryover and donations are not set up.	Prior year + 2%	Prior year + 2%
Rent: Pine Crest Campus	\$212,256	Estimated expenses for new COVID19 funding \$8,800	2020-21 & 21-22 only	2020-21 & 21-22 only
Capital Outlay	\$0	Prior year, no increase, waived by Seb USD	Prior year, plus estimated 1%	Prior year plus estimated 1%
Necessary Expense Reductions		None anticipated	None anticipated	None anticipated
Transfer In BAS from D53	\$50,000 BAS for py sal inc	None anticipated	None anticipated	None anticipated
Transfer In CRSP from D53	Special Ed \$91,970 Cafeteria \$20,000	\$50,000 BAS from Fund 01-D53/Sal inc support \$9,932 for 1 retiree, year 1 of 3	\$50,000 BAS from Fund 01-D53/Sal inc support \$9,932 for 1 retiree, year 2 of 3	\$50,000 BAS from Fund 01-D53/Sal inc support \$9,932 for 1 retiree, year 3 of 3
Contribution: Net to zero \$ from Unr to Rest		Special Education encroachment \$110,089 Cafeteria \$21,500	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				
Nonspendable (Revolving Fund cash)	\$4,000	\$4,000	Same as prior year	Same as prior year
Restricted	\$223,320 includes \$159,625 for COVID IPI/ELO	CA Clean Energy Funds \$6,704 Aftercare Program \$56,991	Same as prior year	Same as prior year
Assigned- See MYP+SACS+Exhibit B		MYP & SACS show each Assignment w/amount, Narrative has additional details	MYP & SACS show each Assignment w/amount, Narrative has additional details	MYP & SACS show each Assignment w/amount, Narrative has additional details
Assigned- BP3100 17%+ Balance per GASB54		BP 3100 17% requirement	BP 3100 17% requirement	BP 3100 17% requirement
Assigned- Charter Balance per GASB54		Positive = balance after specific assignments (Negative=Assignment reduction* needed)	Positive = balance after specific assignments (Negative=Assignment reduction* needed)	Positive = balance after specific assignments (Negative=Assignment reduction* needed)

**Twin Hills Union School District - SunRidge Charter
2021-22 Multi-Year Projection @ Adopted Budget**

	Prior Budget Fiscal Year: 2020-21	Current Budget Fiscal Year: 2021-22	First Subsequent Fiscal Year: 2022-23	Second Subsequent Fiscal Year: 2023-24
COLA (percentage)	2.31%	1.70%	2.48%	3.11%
Funded COLA	0.00%	5.07%	2.48%	3.11%
ADA: Current Year / LCFF Funding	264.14	265.00	265.00	265.00
Enrollment Estimate	272.00	280.00	280.00	280.00
Object Codes				
Revenue				
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
Total Revenue	3,012,809	3,022,975	3,099,464	3,184,965
Expenditures				
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
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	-	-	-	-
Total Expenditures	2,889,796	3,144,760	3,098,526	3,165,456
Excess (Deficiency)	123,013	(121,785)	938	19,509
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				
Total Transfers/Other Uses	50,000	59,932	59,932	59,932
Net Increase (Decrease)	173,013	(61,853)	60,870	79,441
Fund Balance				
Beginning Balance	631,173	804,186	742,333	803,202
Beginning Fund Balance Transfers (restricted program carryovers)				
Net Ending Balance	804,186	742,333	803,202	882,642
Components of Ending Balance:				
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	512,100	505,700	516,000
Assigned - Balance After Above: GASB54 - *See Notes Below	82,766	144,538	211,807	280,947
Unasn/Unappr Amount (not for charters) 9790				
Net Ending Balance	804,186	742,333	803,202	882,642
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.				
Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:	20%	22%	24%	26%

Sunridge Charter (4930350) - 2021-22 Adopted Budget					5/20/2021
	2020-21	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	0.00%	5.07%	2.48%	3.11%	
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	\$2,172,684	\$2,226,645	\$2,295,943	
Grade Span Adjustment	109,641	115,354	118,094	121,793	
Supplemental Grant	135,423	147,030	154,237	153,719	
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	\$2,435,068	\$2,498,976	\$2,571,455	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	2,305,668	2,435,068	2,498,976	2,571,455	
LCFF Entitlement Per ADA	\$ 8,729	\$ 9,189	\$ 9,430	\$ 9,704	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 939,988	\$ 1,064,941	\$ 1,128,849	\$ 1,201,328	
EPA (for LCFF Calculation purposes)	\$ 375,823	\$ 349,578	\$ 310,127	\$ 310,127	
Local Revenue Sources:					
Property Taxes (Object Code 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	989,857	1,020,549	1,060,000	1,060,000	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	2,305,668	2,435,068	2,498,976	2,571,455	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	2,305,668	2,435,068	2,498,976	2,571,455	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	37.69258175%	37.69000000%	37.69000000%	37.69000000%	
% of Adjusted Revenue Limit - P-2	37.69258175%	37.69000000%	37.69000000%	37.69000000%	
EPA (for LCFF Calculation purposes)	\$ 375,823	\$ 349,578	\$ 310,127	\$ 310,127	
EPA, Current Year (Object Code 8012)	\$ 375,823	\$ 349,578	\$ 310,127	\$ 310,127	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ 664.00	\$ -	\$ -	\$ -	
(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)	\$ 2,170,245	\$ 2,288,038	\$ 2,344,739	\$ 2,417,736	
Supplemental and Concentration Grant funding in the LCAP year	\$ 135,423	\$ 147,030	\$ 154,237	\$ 153,719	
Percentage to Increase or Improve Services	6.24%	6.43%	6.58%	6.36%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	270	280	280	280	
COE Enrollment	-	-	-	-	
Total Enrollment	270	280	280	280	
Unduplicated Pupil Count	95	89	89	89	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	95	89	89	89	
Rolling %, Supplemental Grant	31.2000%	32.1300%	32.8900%	31.7900%	
Rolling %, Concentration Grant	31.2000%	32.1300%	32.8900%	31.7900%	
SUMMARY OF LCFF ADA					
Current Year ADA					
Grades TK-3	136.88	137.00	137.00	137.00	
Grades 4-6	77.97	76.00	76.00	76.00	
Grades 7-8	49.29	52.00	52.00	52.00	
Grades 9-12	-	-	-	-	
LCFF Subtotal	264.14	265.00	265.00	265.00	
NSS	-	-	-	-	
Combined Subtotal	264.14	265.00	265.00	265.00	
Change in LCFF ADA (excludes NSS ADA)	264.14	265.00	265.00	265.00	
	Increase	Increase	Increase	Increase	

Sunridge Charter (4930350) - 2021-22 Adopted Budget						5/20/2021	v.22.1b
LOCAL CONTROL FUNDING FORMULA						2020-21	2021-22
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
	0.00%		0.00%		31.20% 31.20%		
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	136.88	\$ 7,702	\$ 801	\$ 531	\$ -	\$ 1,236,518	
Grades 4-6	77.97	7,818		488	-	647,606	
Grades 7-8	49.29	8,050		502	-	421,544	
Grades 9-12	-	9,329	243	597	-	-	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant		\$ 2,060,604	\$ 109,641	\$ 135,423	\$ -	\$ 2,305,668	
NSS Allowance		-	-	-	-	-	
TOTAL BASE	264.14	\$ 2,060,604	\$ 109,641	\$ 135,423	\$ -	\$ 2,305,668	
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		\$ 2,435,068
STATE AID CALCULATION							
Miscellaneous Adjustments					-		
Adjusted LCFF Entitlement					2,305,668		2,435,068
Local Revenue (including RDA)					(989,857)		(1,020,549)
Gross State Aid					\$ 1,315,811		\$ 1,414,519
MINIMUM STATE AID CALCULATION							
			12-13 Rate	2020-21 ADA		N/A	
2012-13 RI/Charter Gen BG adjusted for ADA			\$ 5,170.29	264.14	\$ 1,365,680		\$ 1,370,127
2012-13 NSS Allowance (deficit)					-		-
Minimum State Aid Adjustments					-		-
Less Current Year Property Taxes/In-Lieu					(989,857)		(1,020,549)
Subtotal State Aid for Historical RI/Charter General BG					375,823		349,578
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		118,863
Minimum State Aid Guarantee Before Proration Factor					578,909		553,050
Proration Factor					0.00%		0.00%
Minimum State Aid Guarantee					\$ 578,909		\$ 553,050
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
LCFF Entitlement					2,305,668		2,435,068
Minimum State Aid plus Property Taxes including RDA					1,568,766		1,573,599
Offset					-		-
Minimum State Aid Prior to Offset					578,909		553,050
Total Minimum State Aid with Offset					578,909		553,050
TOTAL STATE AID					\$ 1,315,811		\$ 1,414,519
ADDITIONAL STATE AID (Additional SA)					\$ -		\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 2,305,668	\$ 2,435,068
Change Over Prior Year			0.73%	16,711			
LCFF Entitlement Per ADA					8,729		9,189
Per-ADA Change Over Prior Year			0.73%	63			
Basic Aid Status (school districts only)					-		-
LCFF SOURCES INCLUDING EXCESS TAXES							
			Increase		2020-21		2021-22
State Aid			-14.28%	(156,601)	\$ 939,988		\$ 1,064,941
Education Protection Account					375,823		349,578
Property Taxes Net of In-Lieu Transfers			0.00%	-	-		-
Charter In-Lieu Taxes			1.84%	17,883	989,857		1,020,549
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-6.06%	(138,718)	\$ 2,305,668		\$ 2,435,068

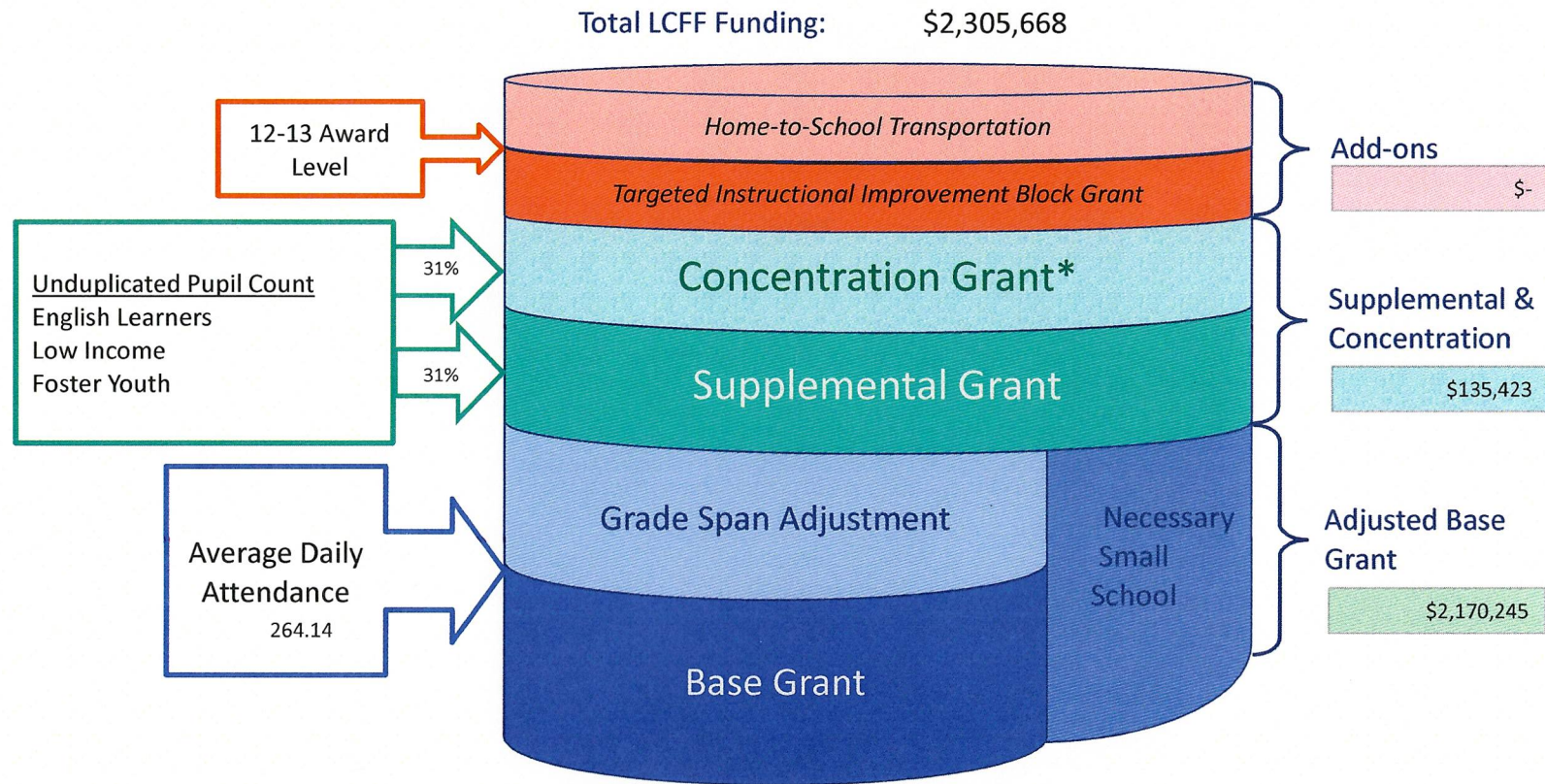
Sunridge Charter (4930350) - 2021-22 Adopted Budget						5/20/2021	v.22.1b	v.22.1b					
LOCAL CONTROL FUNDING FORMULA								2022-23					
LCFF ENTITLEMENT CALCULATION								2023-24					
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
	2.48%		0.00%		32.89% 32.89%			3.11%		0.00%		31.79% 31.79%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	137.00	\$ 8,293	\$ 862	\$ 602	\$ -	\$ 1,336,739		137.00	\$ 8,551	\$ 889	\$ 600	\$ -	\$ 1,375,507
Grades 4-6	76.00	8,418		554	-	681,852		76.00	8,680		552	-	701,622
Grades 7-8	52.00	8,668		570	-	480,385		52.00	8,938		568	-	494,326
Grades 9-12	-	10,045	261	678	-	-		-	10,357	269	676	-	-
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-		-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 2,226,645	\$ 118,094	\$ 154,237	\$ -	\$ 2,498,976			\$ 2,295,943	\$ 121,793	\$ 153,719	\$ -	\$ 2,571,455
NSS Allowance		-				-			-				-
TOTAL BASE	265.00	\$ 2,226,645	\$ 118,094	\$ 154,237	\$ -	\$ 2,498,976		265.00	\$ 2,295,943	\$ 121,793	\$ 153,719	\$ -	\$ 2,571,455
ADD ONS:													
Targeted Instructional Improvement Block Grant						\$ -							\$ -
Home-to-School Transportation						-							-
Small School District Bus Replacement Program						-							-
ECONOMIC RECOVERY TARGET PAYMENT						-							-
LCFF ENTITLEMENT						\$ 2,498,976							\$ 2,571,455
STATE AID CALCULATION													
Miscellaneous Adjustments						-							-
Adjusted LCFF Entitlement						2,498,976							2,571,455
Local Revenue (Including RDA)						(1,060,000)							(1,060,000)
Gross State Aid						\$ 1,438,976							\$ 1,511,455
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	265.00	\$ 1,370,127					\$ 5,170.29	265.00	\$ 1,370,127	
2012-13 NSS Allowance (deficit)					-							-	
Minimum State Aid Adjustments					-							-	
Less Current Year Property Taxes/In-Lieu					(1,060,000)							(1,060,000)	
Subtotal State Aid for Historical RL/Charter General BG					310,127							310,127	
Categorical funding from 2012-13 net of fair share reduction					84,609							84,609	
Charter School Categorical Block Grant adjusted for ADA			448.54	265.00	118,863					448.54	265.00	118,863	
Minimum State Aid Guarantee Before Proration Factor					513,599							513,599	
Proration Factor					0.00%							0.00%	
Minimum State Aid Guarantee					\$ 513,599							\$ 513,599	
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement					2,498,976							2,571,455	
Minimum State Aid plus Property Taxes including RDA					1,573,599							1,573,599	
Offset					-							-	
Minimum State Aid Prior to Offset					513,599							513,599	
Total Minimum State Aid with Offset					513,599							513,599	
TOTAL STATE AID					\$ 1,438,976							\$ 1,511,455	
ADDITIONAL STATE AID (Additional SA)					\$ -							\$ -	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)					\$ 2,498,976							\$ 2,571,455	
Change Over Prior Year			2.62%	63,908						2.90%	72,479		
LCFF Entitlement Per ADA					9,430							9,704	
Per-ADA Change Over Prior Year			2.62%	241						2.91%	274		
Basic Aid Status (school districts only)					-							-	
LCFF SOURCES INCLUDING EXCESS TAXES													
			Increase	2022-23						Increase	2023-24		
State Aid		6.00%	63,908	\$ 1,128,849					6.42%	72,479	\$ 1,201,328		
Education Protection Account				310,127							310,127		
Property Taxes Net of In-Lieu Transfers		0.00%	-	-					0.00%	-	-		
Charter In-Lieu Taxes		3.87%	39,451	1,060,000					0.00%	-	1,060,000		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		4.24%	103,359	\$ 2,498,976					2.90%	72,479	\$ 2,571,455		

Sunridge Charter (4930350) - 2021-22 Adopted Budget

Charts and Graphs

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	95,000.00	301,500.00	217.4%
5) TOTAL, REVENUES			95,000.00	301,500.00	217.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	111,691.00	197,218.00	76.6%
3) Employee Benefits		3000-3999	39,378.00	62,477.00	58.7%
4) Books and Supplies		4000-4999	16,200.00	17,100.00	5.6%
5) Services and Other Operating Expenditures		5000-5999	10,500.00	9,700.00	-7.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			177,769.00	286,495.00	61.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(82,769.00)	15,005.00	-118.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,000.00	15,000.00	66.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,000.00)	(15,000.00)	66.7%

Child Development Fund: Apple Blossom After School Program

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(91,769.00)	5.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	279,819.31	188,050.31	-32.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			279,819.31	188,050.31	-32.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			279,819.31	188,050.31	-32.8%
2) Ending Balance, June 30 (E + F1e)			188,050.31	188,055.31	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	4,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	184,050.31	184,055.31	0.0%
Fee driven program, all funds generated to	0000	9780		184,055.31	
be used by the fund only	0000	9780		0.00	
Fee driven program, all funds generated to	0000	9780	184,050.31		
be used by this fund only	0000	9780	0.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Child Development Fund: Apple Blossom After School Program

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,000.00	40,000.00	122.2%
3) Other State Revenue		8300-8599	1,100.00	4,000.00	263.6%
4) Other Local Revenue		8600-8799	6,100.00	45,000.00	637.7%
5) TOTAL, REVENUES			25,200.00	89,000.00	253.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	34,674.00	37,246.00	7.4%
3) Employee Benefits		3000-3999	10,180.00	12,312.00	20.9%
4) Books and Supplies		4000-4999	38,620.00	80,550.00	108.6%
5) Services and Other Operating Expenditures		5000-5999	3,680.00	3,800.00	3.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			87,154.00	133,908.00	53.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(61,954.00)	(44,908.00)	-27.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	65,000.00	45,000.00	-30.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			65,000.00	45,000.00	-30.8%

Cafeteria Fund: Lunch Program

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,046.00	92.00	-97.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,788.54	10,834.54	39.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,788.54	10,834.54	39.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,788.54	10,834.54	39.1%
2) Ending Balance, June 30 (E + F1e)			10,834.54	10,926.54	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	4,000.00	0.0%
Stores		9712	456.80	457.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,377.74	6,469.54	1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Cafeteria Fund: Lunch Program

49

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	50,000.00	50,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	3,000.00	-25.0%
5) TOTAL, REVENUES			54,000.00	53,000.00	-1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	39,000.00	40,000.00	2.6%
6) Capital Outlay		6000-6999	0.00	100,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			39,000.00	140,000.00	259.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,000.00	(87,000.00)	-680.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Deferred Maintenance Fund

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,000.00	(87,000.00)	-680.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	283,914.04	298,914.04	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			283,914.04	298,914.04	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			283,914.04	298,914.04	5.3%
2) Ending Balance, June 30 (E + F1e)			298,914.04	211,914.04	-29.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	298,914.04	211,914.04	-29.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Deferred Maintenance Fund

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	3,000.00	-25.0%
5) TOTAL, REVENUES			4,000.00	3,000.00	-25.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	3,000.00	-25.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Special Reserve Fund for Other Than Capital Outlay

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,000.00	3,000.00	-25.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	308,277.71	312,277.71	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			308,277.71	312,277.71	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			308,277.71	312,277.71	1.3%
2) Ending Balance, June 30 (E + F1e)			312,277.71	315,277.71	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	312,277.71	315,277.71	1.0%
Volatile State revenue/funding for schools	0000	9780		315,277.71	
Volatile State revenue/funding for schools	0000	9780	312,277.71		
including cash deferrals	0000	9780	0.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Special Reserve Fund for Other Than Capital Outlay

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	7,000.00	-30.0%
5) TOTAL, REVENUES			10,000.00	7,000.00	-30.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,000.00	7,000.00	-30.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	42,927.00	99,405.00	131.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,927.00)	(99,405.00)	131.6%

Special Reserve Fund for Postemployment Benefits

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,927.00)	(92,405.00)	180.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	789,133.06	756,206.06	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			789,133.06	756,206.06	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			789,133.06	756,206.06	-4.2%
2) Ending Balance, June 30 (E + F1e)			756,206.06	663,801.06	-12.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	756,206.06	663,801.06	-12.2%
Retirement Program Liability (CRSP)	0000	9780		663,801.06	
Retirement Program Liability (CRSP)	0000	9780	756,206.06		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Special Reserve Fund for Postemployment Benefits

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,300.00	2,000.00	-13.0%
5) TOTAL, REVENUES			2,300.00	2,000.00	-13.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,300.00	2,000.00	-13.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Building Bond Fund: Measure M

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,300.00	2,000.00	-13.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	156,427.46	158,727.46	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			156,427.46	158,727.46	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			156,427.46	158,727.46	1.5%
2) Ending Balance, June 30 (E + F1e)			158,727.46	160,727.46	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	158,727.46	160,727.46	1.3%
Measure M approved projects only	0000	9780		160,727.46	
Measure M approved projects only	0000	9780	158,727.46		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Building Bond Fund: Measure M

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,800.00	10,500.00	-33.5%
5) TOTAL, REVENUES			15,800.00	10,500.00	-33.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	6,800.00	1,500.00	-77.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	9,000.00	9,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,800.00	10,500.00	-33.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Capital Facilities Fund: Developer Fees

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,722.74	31,722.74	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,722.74	31,722.74	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,722.74	31,722.74	0.0%
2) Ending Balance, June 30 (E + F1e)			31,722.74	31,722.74	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,722.74	31,722.74	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Capital Facilities Fund: Developer Fees

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,300.00	1,000.00	-23.1%
5) TOTAL, REVENUES			1,300.00	1,000.00	-23.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,300.00	1,000.00	-23.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Special Reserve Fund for Capital Outlay

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,300.00	1,000.00	-23.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	106,552.07	107,852.07	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,552.07	107,852.07	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,552.07	107,852.07	1.2%
2) Ending Balance, June 30 (E + F1e)			107,852.07	108,852.07	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	107,852.07	108,852.07	0.9%
Capital Equipment purchases only	0000	9780		108,852.07	
Capital Equipment purchases only	0000	9780	107,852.07		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Special Reserve Fund for Capital Outlay

July 1 Budget
2021-22 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					1,244,405.00	855,254.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					60,254.00	380,000.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	15,000.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					45,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	99,405.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

July 1 Budget
2021-22 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	1,349,659.00	1,349,659.00		

ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:



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



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

Budget available for inspection at:

Public Hearing:

Place: https://www.thusd.k12.ca.us/

Date: June 17, 2021

Place: Twin Hills USD Zoom

Date: June 24, 2021

Time: 04:30 PM

Adoption Date: June 28, 2021

Signed: _____

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

Contact person for additional information on the budget reports:

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 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	Jun 28, 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Charter Number: _____

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

2021-22 CHARTER SCHOOL BUDGET 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: Barbara Bickford, Ed.D.

Title: Superintendent

For additional information on the budget report, please contact:

Charter School Contact:

Patty Nosecchi
Name

Business Manager
Title

707-823-0871
Telephone

pnosecchi@twinhillsusd.org
E-mail Address

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July 1 Budget
2021-22 Budget
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

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

EXCEPTION

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

Checks Completed.

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July 1 Budget
2021-22 Budget
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.

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

(☒) This school district is self-insured for workers' compensation claims
through a JPA, and offers the following information:
JPA is RESIG located at 5760 Skylane Blvd, Windsor, CA 95492

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

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

Date of Meeting: Jun 28, 2021

For additional information on this certification, please contact:

Name: Patty Nosecchi

Title: Business Manager

Telephone: 707-823-0871

E-mail: pnosecchi@twinhillsusd.org

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	392	387		
Charter School	259	266		
Total ADA	651	653	N/A	Met
Second Prior Year (2019-20)				
District Regular	386	383		
Charter School	265	233		
Total ADA	651	616	5.4%	Not Met
First Prior Year (2020-21)				
District Regular	378	378		
Charter School	234	233		
Total ADA	612	611	0.2%	Met
Budget Year (2021-22)				
District Regular	378			
Charter School	218			
Total ADA	596			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Enrollment and ADA are estimated by using prior years. There was an unanticipated drop in enrollment at our middle school in 17-18 and in 19-20. This has been an issue the district is trying to correct with changes in staffing, student expectations, and advertising to attract new students. This district does not have very many local (in district) students.

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	407	416		
Charter School	267	281		
Total Enrollment	674	697	N/A	Met
Second Prior Year (2019-20)				
District Regular	415	401		
Charter School	281	248		
Total Enrollment	696	649	6.8%	Not Met
First Prior Year (2020-21)				
District Regular	401	357		
Charter School	248	226		
Total Enrollment	649	583	10.2%	Not Met
Budget Year (2021-22)				
District Regular	356			
Charter School	230			
Total Enrollment	586			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment and ADA are estimated by using prior years. There was an unanticipated drop in enrollment at our middle school in 19-20. In 20-21 we declined due to COVID19 especially at Apple Blossom where TK and Kindergarten families decided to un-enroll students to keep them home and avoid distance learning. This has been an issue the district is trying to correct with changes in staffing, student expectations, and advertising to attract new students. This district does not have very many local (in district) students. Declining enrollment is not only our issue, but this is an issue throughout California, COVID19 and wildfires are adding to this issue

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment and ADA are estimated by using prior years. There was an unanticipated drop in enrollment at our middle school in 17-18 and in 19-20. This has been an issue the district is trying to correct with changes in staffing, student expectations, and advertising to attract new students. This district does not have very many local (in district) students.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	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: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	338	356		
Charter School	218	230		
Total ADA/Enrollment	556	586	94.9%	Met
1st Subsequent Year (2022-23)				
District Regular	337	355		
Charter School	218	230		
Total ADA/Enrollment	555	585	94.9%	Met
2nd Subsequent Year (2023-24)				
District Regular	337	355		
Charter School	218	230		
Total ADA/Enrollment	555	585	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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	611.14	595.59	555.00	555.00
b. Prior Year ADA (Funded)		611.14	595.59	555.00
c. Difference (Step 1a minus Step 1b)		(15.55)	(40.59)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.54%	-6.82%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		5,594,253.00	5,707,356.00	5,456,777.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		283,628.63	141,542.43	169,705.76
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.07%	2.48%	3.11%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		2.53%	-4.34%	3.11%
LCFF Revenue Standard (Step 3, plus/minus 1%):		1.53% to 3.53%	-5.34% to -3.34%	2.11% to 4.11%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	4,000,000.00	4,200,000.00	4,200,000.00	4,200,000.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	8,170,635.00	8,413,665.00	8,236,777.00	8,393,591.00
District's Projected Change in LCFF Revenue:		2.97%	-2.10%	1.90%
LCFF Revenue Standard:		1.53% to 3.53%	-5.34% to -3.34%	2.11% to 4.11%
Status:		Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

This criteria is not appropriate for this district as it does not include In Lieu property tax transfer information and it does not take into consideration the declining enrollment issue or the use of 19-20 ADA for the elementary school.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/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)	5,303,793.00	6,086,810.43	87.1%
	Historical Average Ratio:		86.0%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	4.0%	4.0%	4.0%
	82.0% to 90.0%	82.0% to 90.0%	82.0% to 90.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	5,367,033.00	6,165,669.00	87.0%	Met
1st Subsequent Year (2022-23)	5,379,573.00	6,000,845.00	89.6%	Met
2nd Subsequent Year (2023-24)	5,455,627.00	6,008,373.00	90.8%	Not 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 NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

23-24 is only over by .8%, this is immaterial.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.53%	-4.34%	3.11%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.47% to 12.53%	-14.34% to 5.66%	-6.89% to 13.11%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.47% to 7.53%	-9.34% to .66%	-1.89% to 8.11%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	461,698.00		
Budget Year (2021-22)	186,400.00	-59.63%	Yes
1st Subsequent Year (2022-23)	186,400.00	0.00%	No
2nd Subsequent Year (2023-24)	186,400.00	0.00%	No

Explanation:
(required if Yes)

2020-21 includes COVID19 CARES Act and ESSER funding. In 21-22 we expect ESSER funding but until a plan is prepared we do not qualify so there is no revenue budgeted. There are no COVID19 funds expected for 22-23 and 23-24.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	890,306.00		
Budget Year (2021-22)	540,141.00	-39.33%	Yes
1st Subsequent Year (2022-23)	558,500.00	3.40%	Yes
2nd Subsequent Year (2023-24)	579,680.00	3.79%	No

Explanation:
(required if Yes)

2020-21 includes COVID19 CARES Act, LLM and ESSER, and ELO funding of \$436,281. In 21-22 we will budget revenue and expenses for IPI funding, this is not a fund balance resource which means you only budget revenue to match actual expenditures and the balance is unearned revenue, no funds were spent in 20-21 but must be spent in 21-22. CARES=Coronavirus Aid, Relief, and Economic Security; LLM=Learning Loss Mitigation; ESSER=Elementary and Secondary School Emergency Relief; IPI=In Person Instruction; ELO=Expanded Learning Opportunities.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	663,939.00		
Budget Year (2021-22)	479,386.00	-27.80%	Yes
1st Subsequent Year (2022-23)	481,283.00	0.40%	No
2nd Subsequent Year (2023-24)	482,242.00	0.20%	No

Explanation:
(required if Yes)

2020-21 includes donations of \$30,000 and other miscellaneous prior year revenue of \$30,000 (RESIG WC Return of Equity, STRS Excess, SCOE special workshops stipend coverage). 21-22 the special education funding from the SELPA is being decreased by \$100,000 and a shared cost for a NPS student that aged out of our district of \$21,000 is not included.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	463,604.67		
Budget Year (2021-22)	195,898.00	-57.74%	Yes
1st Subsequent Year (2022-23)	153,759.00	-21.51%	Yes
2nd Subsequent Year (2023-24)	156,611.00	1.85%	No

Explanation:
(required if Yes)

2020-21 includes COVID19 expenses of over \$220,000 plus carryover and donations of \$52,000. 2021-22 includes ELO expenses of approximately \$40,000. 22-23 and 23-24 do not include any COVID19 or ELO expenses.

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

First Prior Year (2020-21)	1,546,195.17		
Budget Year (2021-22)	1,518,531.00	-1.79%	No
1st Subsequent Year (2022-23)	1,290,514.00	-15.02%	Yes
2nd Subsequent Year (2023-24)	1,318,425.00	2.16%	No

Explanation:
(required if Yes)

2022-23 will required expense reductions and there is an estimated reduction of \$200,000 included in the MYP for services.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2020-21)	2,015,943.00		
Budget Year (2021-22)	1,205,927.00	-40.18%	Not Met
1st Subsequent Year (2022-23)	1,226,183.00	1.68%	Met
2nd Subsequent Year (2023-24)	1,248,322.00	1.81%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	2,009,799.84		
Budget Year (2021-22)	1,714,429.00	-14.70%	Not Met
1st Subsequent Year (2022-23)	1,444,273.00	-15.76%	Not Met
2nd Subsequent Year (2023-24)	1,475,036.00	2.13%	Met

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

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

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

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

2020-21 includes COVID19 CARES Act and ESSER funding. In 21-22 we expect ESSER funding but until a plan is prepared we do not qualify so there is no revenue budgeted. There are no COVID19 funds expected for 22-23 and 23-24.

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

2020-21 includes COVID19 CARES Act, LLM and ESSER, and ELO funding of \$436,281. In 21-22 we will budget revenue and expenses for IPI funding, this is not a fund balance resource which means you only budget revenue to match actual expenditures and the balance is unearned revenue, no funds were spent in 20-21 but must be spent in 21-22. CARES=Coronavirus Aid, Relief, and Economic Security; LLM=Learning Loss Mitigation; ESSER=Elementary and Secondary School Emergency Relief; IPI=In Person Instruction; ELO=Expanded Learning Opportunities.

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

2020-21 includes donations of \$30,000 and other miscellaneous prior year revenue of \$30,000 (RESIG WC Return of Equity, STRS Excess, SCOE special workshops stipend coverage). 21-22 the special education funding from the SELPA is being decreased by \$100,000 and a shared cost for a NPS student that aged out of our district of \$21,000 is not included.

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

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

2020-21 includes COVID19 expenses of over \$220,000 plus carryover and donations of \$52,000. 2021-22 includes ELO expenses of approximately \$40,000. 22-23 and 23-24 do not include any COVID19 or ELO expenses.

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

2022-23 will required expense reductions and there is an estimated reduction of \$200,000 included in the MYP for services.

7. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. 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: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	8,914,704.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	8,914,704.00	267,441.12	300,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,660,000.00	1,700,000.00	1,550,940.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	139,368.47	185,566.50	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,799,368.47	1,885,566.50	1,550,940.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	9,313,904.06	9,993,178.29	9,411,333.28
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	9,313,904.06	9,993,178.29	9,411,333.28
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	19.3%	18.9%	16.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.4%	6.3%	5.5%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	336,899.58	6,901,250.51	N/A	Met
Second Prior Year (2019-20)	(600,390.54)	7,840,228.87	7.7%	Not Met
First Prior Year (2020-21)	(98,191.43)	6,961,810.43	1.4%	Met
Budget Year (2021-22) (information only)	(132,917.00)	7,020,923.00		

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 two or more of the three prior years.

Explanation:
(required if NOT met)

2019-20 includes a salary increase for that year of 4.5% and a retro salary increase of 5% for 2018-19. In order to support these salary increases, prior year Basic Aid Supplement funds were used for Fund 01 and funds were transferred from Fund 01 to all other schools/funds.

9. CRITERION: Fund Balance

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

Percentage Level ¹	District ADA	
1.7%	0	to 300
1.3%	301	to 1,000
1.0%	1,001	to 30,000
0.7%	30,001	to 400,000
0.3%	400,001	and over

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	3,314,041.72	3,948,468.89	N/A	Met
Second Prior Year (2019-20)	3,701,081.89	4,285,368.47	N/A	Met
First Prior Year (2020-21)	3,446,591.47	3,684,977.93	N/A	Met
Budget Year (2021-22) (Information only)	3,586,786.50			

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

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA	
5% or \$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 the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	556	555	555
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	9,428,659.00	8,911,782.00	8,856,674.00
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)	9,428,659.00	8,911,782.00	8,856,674.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	377,146.36	356,471.28	354,266.96
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	377,146.36	356,471.28	354,266.96

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,538,800.00	1,452,900.00	1,438,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, 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 MYP, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,538,800.00	1,452,900.00	1,438,000.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.32%	16.30%	16.24%
District's Reserve Standard (Section 10B, Line 7):	377,146.36	356,471.28	354,266.96
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 - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

Note: 10C line 1 expenditures includes STRS on Behalf of State and we are allowed to deduct that amount before calculating the reserve. For 21-22 STRS on Behalf of State is \$395,121 and if you deduct that from line 1, the reserve percentage in line 9 would change to 17%. This is also true for the 2 subsequent years.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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 a few 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 funds. The salary agreement of 9.5% over two years in 19-20 (for 18-19 and 19-20) was only affordable by using BAS funds. We are using these funds to keep programs and employees at an acceptable level.

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: **-10.0% to +10.0%
or -\$20,000 to +\$20,000**

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(1,119,194.00)			
Budget Year (2021-22)	(1,214,692.00)	95,498.00	8.5%	Met
1st Subsequent Year (2022-23)	(1,230,986.00)	16,294.00	1.3%	Met
2nd Subsequent Year (2023-24)	(1,247,606.00)	16,620.00	1.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	1,201,927.00			
Budget Year (2021-22)	1,244,405.00	42,478.00	3.5%	Met
1st Subsequent Year (2022-23)	1,244,405.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	1,100,592.00	(143,813.00)	-11.6%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	875,000.00			
Budget Year (2021-22)	855,254.00	(19,746.00)	-2.3%	Met
1st Subsequent Year (2022-23)	855,254.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	755,254.00	(100,000.00)	-11.7%	Not Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?		No		

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

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

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

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

for 23-24 it is expected that THCMS employee to enrollment ratio will become more reasonable which requires less of a transfer from Fund 01 (District/AB) to Fund 03 (THCMS). The transfer in to Fund 03 is being decreased by \$100,000. CRSP expenses will be reduced as there are some retirees that reach their final 3 of 3 payment in 22-23.

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

Explanation:
(required if NOT met)

for 23-24 it is expected that THCMS employee to enrollment ratio will become more reasonable which requires less of a transfer from Fund 01 (District/AB) to Fund 03 (THCMS). The transfer out to Fund 03 is being decreased by \$100,000.

- 1d. NO - There are no capital projects 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 budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

GO Bond balance at 6/30/20 audit \$5,429,646 deduct payment of \$467,260 = \$4,962,026. Supp Early Retirement Program is CRSP and the total shown is what is due for 21-22, 22-23, plus 23-24 and annual amounts due are shown in the Annual Payment section. The GASB73 net pension liability for CRSP at 6/30/19 is \$1,063,969. Compensated absences is an estimate and is higher than last year since during COVID19 shelter in place there were no vacation days deducted from 12 month employees.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:
a. Are they lifetime benefits?

Yes

- b. Do benefits continue past age 65?

Yes

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

The only retired person with medical benefits for their lifetime is a longtime superintendent (GASB75). This will not be offered in the future. This district does not offer medical benefits after retirement. This district offers a CRSP (Certificated Retirement Support Program) cash buyout (GASB73). Line 3b. shows we have \$75,000 in a governmental fund and that is included in Fund 20 with an amount for CRSP.

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

0

75,000

4. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 4a minus Line 4b)
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

93,363.00

0.00

93,363.00

Actuarial

Jun 30, 2020

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

0.00	0.00	0.00
5,798.00	5,856.00	5,915.00
5,798.00	5,856.00	5,915.00
1	1	1

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget 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	36.4	34.0	33.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 24, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 10, 2021

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

Yes

If Yes, date of budget revision board adoption:

Jun 28, 2021

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Is the cost of salary settlement included in the budget 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

26,989

7. Amount included for any tentative salary schedule increases

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0	0	0

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
389,872	393,771	397,709
100.0%	100.0%	100.0%
Actual	1.0%	1.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

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 employees pay is not reflected here or in the budget. Step & Column adjustments - 2 and 3 below: Only salary costs are shown, no statutory benefits (employer costs) are included. The subsequent year percent change is the estimate used on the multi-year projections for step and column. Please note that this is for Apple Blossom and Twin Hills CMS only.

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Actual	53,978	55,057
	2.0%	2.0%

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

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

Budget 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 and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	25.0	28.6	26.0	25.0

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

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

--

Negotiations Settled

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

Jun 24, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 10, 2021

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

Yes

If Yes, date of budget revision board adoption:

Jun 28, 2021

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2021-22)1st Subsequent Year
(2022-23)2nd Subsequent Year
(2023-24)Is the cost of salary settlement included in the budget 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

12,532

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
148,485	149,970	151,470
100.0%	100.0%	100.0%
Actual	1.0%	1.0%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

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 employees pay is not reflected here or in the budget. Step & Column adjustments - 2 and 3 below: Only salary costs are shown, no statutory benefits (employer costs) are included. The subsequent year percent change is the estimate used on the multi-year projections for step and column. Please note that this is for Apple Blossom and Twin Hills CMS only.

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Actual	25,063	25,585
	2.0%	2.0%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget 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

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

n/a

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 28, 2021

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

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

No

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

No

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

No

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

No

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

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?

No

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

Comments:
(optional)

A6. This district pays health benefits for one retired long-term superintendent and this will not be repeated.

End of School District Budget Criteria and Standards Review

Twin Hills Union School District:

Adopted Budget 2021-22

Exhibits

SCOE BIZ

Business Services

Bulletin No. 21-18



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

May 27, 2021

To: Chief Business Officials
From: Sarah Lampenfeld, Director, External Fiscal Services
Subject: May Revision Guidance for the 2021-22 Budget Adoption

The purpose of this letter is to provide 2021-22 Adopted Budget guidance, along with the release of *The Common Message*, which will follow in early June or as soon as published.

As a result of unexpected surges in state revenues and robust federal stimulus funding, the 2021-22 May Revision is proposing bold investments to address the immediate needs of Californians, while building the foundations of a more resilient state in the future. The Proposed Budget for K-14 education includes a mix of ongoing and one-time investments that focus on equity. The Budget proposal lays out a “California For All Kids Plan” which seeks to close readiness and opportunity gaps for underserved students.

The May Revision proposes Proposition 98 funding to increase above Governor Newsom’s January estimates, which would equate to historic per-student state revenues at \$13,977. When state and federal resources are layered together, the per-student rate jumps to an unprecedented \$21,152.

With the increase of revenues, the Governor proposes to eliminate the Proposition 98 supplemental payments while depositing \$4.6 billion into the Public School System Stabilization Account (PSSSA). Therefore, this triggers the statutory cap for fiscal year 2022-23 – limiting how much K-12 districts can maintain in their local reserves, with a few exceptions. The May Revision further reduces the deferral included in the 2020-21 Enacted Budget by eliminating February through May 2022 deferrals - leaving only June 2022’s cash deferral. Furthermore, “to help local educational agencies (LEAs) address ongoing fiscal pressures” the Governor proposes large increases to the COLA in 2021-22.

The May Revision recognizes the statutory COLA for 2021-22 of 1.70% and adds an additional 1% - bringing the COLA to 2.70%. The 2.70% COLA, compounded with 2020-21’s statutory COLA of 2.31%, results in an LCFF COLA of 5.07% for 2021-22. It’s important for each LEA to evaluate their fiscal health in comparison to the proposed COLAs. LEAs will need to assess the risk in using the higher COLA. LEAs with low reserves, declining enrollment, or other economic pressures may opt to use the lower COLA or assign the difference in their fund balance in the event the Governor’s projections turn out to be overly optimistic. Please include information about which rate the LEA has chosen in your assumptions or narrative. Creating an assignment in the reserve balance for COLA changes may also be prudent.

The “mega COLA” is not added to all funding, below is a break down of the difference COLAs applied to 2021-22 revenues.

COLA	Program(s)
5.07%	LCFF
4.05%	Special Education
1.70%	Other categorical programs – Child Nutrition, State Preschool, Youth in Foster Care, Mandated Block Grant, Adult in Correctional Facilities Program, American Indian Education Centers, and the American Indian Early Childhood Education Program

2020-21 and 2021-22 Cash Flow Projections

While the May Revision proposes to eliminate the ongoing deferral scheduled for February through May 2022, the proposals do not impact current years deferrals. Therefore, monthly updates of cash are imperative for the 2021-22 year.

Now is the time to **update your 2020-21 Cash Flow** with actuals through April 2021 and revise your estimates for May and June 2021. Accurate 2021-22 Cash Flow Projections provide reasonable June 30 cash balance estimates. The June 30 cash balance will be your 2021-22 July 1 beginning balance estimate.

2021-22 Adopted Budget and Multi-Year Projections (MYP)

The following should be considered when preparing the 2021-22 Adopted Budget, which is due to SCOE within 5 days of adoption or no later than July 1, 2021 (**whichever is sooner**):

✚ **Common Message (to follow)**

Please read *The Common Message – May Revision 2021-2022* (*will follow this memo when available*).

✚ **Dartboard (attached)**

Use the *SSC School District and Charter School Financial Projection Dartboard 2021-22 May Revision* (provided) for economic planning factors. Parameters, such as the COLA, PERS and STRS contribution rates have changed since the January budget proposal and preparation of 2020-21 Second Interim Reports.

✚ **LCFF Calculator**

On May 17th, FCMAT released a new redesigned LCFF calculator that included the May Revision estimates. This version of the calculator (22.1b or higher) should be used for 2021-22 budget development. The redesigned LCFF includes:

- An eight year-fixed structure that includes three historical years, current budget year and four projection years
- Simplified data entry tab for all projection types
- Simplified navigation, including conditional formatting based on each LEA projection type and conditions specific to the LEA, that identifies fields that required user data entry
- Removal of all historical elements supporting transition calculations

SCOE recommends sending LCFF calculators to your Fiscal Advisor before finalizing projections in the 2021-22 Adopted Budget due to the significant changes made to the calculator.

✦ **Reserves ~ Transparency requirements**

Education Code 42127(a)(2)(B)&(C) requires school districts provide additional disclosures on the combined assigned and unassigned fund balance in excess of the minimum recommended reserve for economic uncertainty, as defined by State regulations. At the *public hearing* on the proposed 2021-22 budget, prescribed information must be provided for public review and comment.

✦ **STRS and PERS contribution rates:**

Please note that PERS contribution rates have changed since the January proposed budget and preparation of 2020-21 Second Interim Reports.

Employer Contribution Rates – May Revise 2021	2020-21	2021-22	2022-23	2023-24
STRS – Actual and projected rates	16.15%	16.92%	19.10%	19.10%
PERS – Actual and projected rates	20.70%	22.91%	26.10%	27.10%

✦ **Transportation:**

Maintenance of Effort (MOE) ~ Of the funds received for home-to-school transportation, a school district is required to expend no less than the amount of funds it expended for home-to-school transportation in the 2012-13 fiscal year or the amount of revenue received in 2012-13, whichever is less. This requirement is on-going.

Members of the JPA ~ Each member district receiving funds must continue to spend the funding on transportation, including, but not limited to, the JPA.

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

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.

✦ **RDA Residual (8047 – RDAX) tax revenues** ~ Basic Aid/Excess Tax school districts should budget no more than 50% of their prior *full* year RDA Residual tax revenues or what has been received this fiscal year to date, whichever is greater.

✦ **RDA asset liquidation (8047-LOID) tax revenues** ~ Basic Aid/Excess Tax school districts should only budget these tax revenues upon receipt.

✦ **District of Choice (DOC) funding** ~ Remember this funding extends to July 1, 2023 and is included in the audit guide. Don't forget to follow all the guidelines in Ed Code 48301 through 48317.

✦ **Education Protection Account (EPA) funding** ~ All districts are guaranteed a minimum of \$200 per ADA of Education Protection Account (EPA) funding. The guarantee of a

minimum of \$200 per ADA from Education Protection Account (EPA) is dependent on basic aid status, and districts that transition out of basic aid will lose additional EPA revenue for every state dollar they receive as a state-funded LCFF district.

- ✦ **Basic Aid/Community Funded districts** are subject to the Local Control and Accountability Plan (LCAP) and Supplemental and Concentration Grant regulations under LCFF.

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

For districts that sponsor charter schools and receive BAS funding, please remember that this funding has been capped at the sponsoring district's in-lieu of property tax transfer amount related to out-of-district charter school students. In addition, 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 debate over this funding, the County recommends basic aid supplemental funding only be used for one-time purposes.

- ✦ **LCAP Public Hearing reminder**

The **LCAP public hearing** must be on the same day as the budget public hearing and requires the agenda to be posted at least 72 hours prior to public hearing. The public meeting for the **LCAP adoption** and budget adoption may be no sooner than the subsequent day. LCAPs must be adopted by June 30 prior to the fiscal year for which it is created.

Other Proposals/Considerations

- ✦ Increase to the concentration grant funding from 50% to 65%.
 - Remember LEAs would be required to demonstrate how these funds were used in the Local Control and Accountability Plan (LCAP)
- ✦ Increase of \$277.7 million one-time in federal funding to IDEA from the American Rescue Plan
- ✦ Investment in the educator workforce by provided \$3.3 billion in support initiatives and training
- ✦ Provide universal access to TK to all four-year-olds in California by 2024-25
- ✦ Access to subsidized school meals for students with \$150 million in ongoing funding

Remember all LEAs will experience an "ADA cliff" due to the hold harmless provision of 2020-21, whether it's in 2021-22 or 2022-23. All LEAs should be mindful to align staffing to enrollment and remain fiscally prudent with the influx of one-time state and federal revenues in the May Revision.

Please contact Sarah Lampenfeld or your SCOE Fiscal Advisor if you have questions, need assistance or advice. We are here to assist districts however possible.

**SSC School District and Charter School Financial Projection Dartboard
2021-22 May Revision**

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2021-22 May Revision. 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	2020-21	2021-22	2022-23	2023-24	2024-25
Department of Finance (DOF) Statutory COLA	2.31%	1.70% ¹	2.48%	3.11%	3.54%
SSC Estimated Planning COLA	0.00%	5.07% ²	2.48%	3.11%	3.54%

LCFF GRADE SPAN FACTORS FOR 2021-22				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2020-21 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Mega COLA at 5.07%	\$390	\$396	\$408	\$473
2021-22 Base Grants	\$8,092	\$8,214	\$8,458	\$9,802
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$842	—	—	\$255
2021-22 Adjusted Base Grants ^{3,4}	\$8,934	\$8,214	\$8,458	\$10,057

*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2020-21	2021-22	2022-23	2023-24	2024-25
California CPI	2.14%	3.84%	2.40%	2.23%	2.42%
California Lottery	Unrestricted per ADA	\$150	\$150	\$150	\$150
	Restricted per ADA	\$49	\$49	\$49	\$49
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.18	\$32.79	\$33.60	\$34.64
	Grades 9-12 per ADA	\$61.94	\$63.17	\$64.74	\$66.75
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$16.86	\$17.21	\$17.64	\$18.19
	Grades 9-12 per ADA	\$46.87	\$47.84	\$49.03	\$50.55
Interest Rate for Ten-Year Treasuries	1.30%	2.13%	2.40%	2.30%	2.40%
CalSTRS Employer Rate ⁵	16.15%	16.92%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵	20.70%	22.91%	26.10%	27.10%	27.70%
Unemployment Insurance Rate ⁶	0.05%	1.23%	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 Child Nutrition, Preschool, Foster Youth, 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 50% for each eligible student beyond the 55% identification rate threshold.

⁴May Revise proposes an augmentation to increase the 50% to 65%, with the condition that the additional 15% be used to increase the number of credentialed and/or classified staff that provide direct services to students on school campuses

⁵California Public Employees' Retirement System (CalPERS) rate in 2021-22 is final; whereas the California State Teachers' Retirement System (CalSTRS) rate in 2021-22 is based on the most recent actuarial study, and is subject to board approval in June 2021. Rates in the following years are subject to change based on determination by the respective governing boards

⁶Unemployment rate in 2021-22 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

Adopted Budget 2021-22 ✧ EXHIBIT A ✧ Common Message Planning Factors

LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and leverage existing behavioral health partnerships and Medi-Cal billing options, in the design and implementation of services.

Planning Factors for 2021-22 and MYPs

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

Planning Factor	2021-22	2022-23	2023-24
Statutory COLA (LCFF and SPED Base Rate)	1.70%	2.48%	3.11%
2020-21 COLA (LCFF and SPED Base Rate)	2.31%	0.00%	0.00%
Super COLA Augmentation (LCFF)	1.00%	0.00%	0.00%
Funded LCFF COLA	5.07%	2.48%	3.11%
STRS Employer Rates	16.92%	19.10%	19.10%
PERS Employer Rates	22.91%	26.10%	27.10%
State Unemployment Insurance	1.23%	0.90%	0.30%
Lottery – Unrestricted per ADA	\$150	\$150	\$150
Lottery – Prop. 20 per ADA	\$49	\$49	\$49
Mandated Block Grant for Districts			
K-8 per ADA	\$32.79	\$33.60	\$34.64
9-12 per ADA	\$63.17	\$64.74	\$66.75
Mandated Block Grant for Charters			
K-8 per ADA	\$17.21	\$17.64	\$18.19
9-12 per ADA	\$47.84	\$49.03	\$50.55
State Preschool (CSPP) Part-Day Daily Reimbursement Rate	\$31.40	\$32.18	\$33.18
State Preschool (CSPP) Full-Day Daily Reimbursement Rate	\$50.70	\$51.96	\$53.73
General Child Care (CCTR) Daily Reimbursement Rate	\$50.38	\$51.63	\$53.24
Routine Restricted Maintenance Account <i>(Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)</i>	3%	3%	3%

2021-22 Adopted Budget EXHIBIT B Assigned/Unassigned Detail



Twin Hills
School District

APPLE BLOSSOM | K-5
ORCHARD VIEW | K-12
SUNRIDGE | K-8
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2021-22 Adopted Budget 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	\$3,448,869.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$315,278.00
Total Assigned and Unassigned Ending Fund Balances		\$3,764,147.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$377,146.00
Remaining Balance to Substantiate Need		\$3,387,001.00

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)	\$1,161,654.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,538,800- standard 4% \$377,146
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
			Fund Balance support: F03 to maintain 17% reserve net, amount of \$275,186 is included above.
01	General Fund (Assigned)	\$0.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$259,709.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$0.00	Technology hardware replacement
01	General Fund (Assigned)	\$500,000.00	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)	(\$273,269.00)	Assignment adjustment: Negative amount indicates one of the above
			** assignments will be reduced by this amount
01	General Fund (Assigned)	\$353,629.00	Basic Aid Supplement funds transferred to all funds to cover the 4% off schedule bonus in 20-21.
01	General Fund (Assigned)	\$100,000.00	COVID19 Legal for Distance Learning
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$315,278.00	Volatile State revenues/funding for schools, cash to cover deferrals
Total of Substantiated Needs		\$3,387,001.00	

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

2021-22 Adopted Budget ✕ 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)	\$419,600.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	(\$259,709.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	<u>\$159,891.00</u>	Unrestricted Ending Fund Balance

SunRidge Charter D21 Fund 09			
Form	Fund	21-22 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$512,100.00	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)	\$144,538.00	Required to be assigned per GASB54 / STRS & PERS increased costs
Equals =	Total of Assigned Fund Balances in D21	<u>\$674,638.00</u>	Unrestricted Ending Fund Balance

Funds 12 through 40			
Form	Fund	21-22 Budget	Description of Need
12	After School Program	\$184,055.00	Fee based fund: To be used for and by this program only
Equals =	Total of Assigned Fund Balances in Fund 12	<u>\$184,055.00</u>	
20	Post Employment Benefits	\$663,801.00	Set aside for unfunded liabilities (OPEB/Health Insurance & Pensions/Cash Buy-outs)
Equals =	Total of Assigned Fund Balances in Fund 20	<u>\$663,801.00</u>	
21	Bond Building Fund	\$160,727.00	Measure M Projects only
Equals =	Total of Assigned Fund Balances in Fund 21	<u>\$160,727.00</u>	
40	Special Reserve for Capital Outlay Projects	\$108,852.00	For large projects or capital equipment purchases
Equals =	Total of Assigned Fund Balances in Fund 40	<u>\$108,852.00</u>	

2021-22 Adopted Budget ✧ EXHIBIT B ✧ Assigned/Unassigned Detail



Twin Hills
School District

APPLE BLOSSOM | K-5
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2021-22 Adopted Budget 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

Form	SACS Fund 01	2022-23 Budget
01	General Fund	\$3,214,453.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$318,278.00
Total Assigned and Unassigned Ending Fund Balances		\$3,532,731.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$356,471.00
Remaining Balance to Substantiate Need		\$3,176,260.00

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	2022-23 Budget	Description of Need
01	General Fund (Assigned)	\$1,096,429.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,452,900 - standard 4% \$356,471
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
			Fund Balance support: F03 to maintain 17% reserve net, amount of \$280,550 is included above
01	General Fund (Assigned)	\$0.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$209,592.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$0.00	Technology hardware replacement
01	General Fund (Assigned)	\$500,000.00	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)	(\$771,668.00)	Assignment adjustment: Negative amount indicates one of the above
			** assignments will be reduced by this amount
01	General Fund (Assigned)	\$353,629.00	Basic Aid Supplement funds transferred to all funds to cover the 4% off schedule bonus in 20-21.
01	General Fund (Assigned)	\$500,000.00	COVID19 Legal for Distance Learning / No expense reductions
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$318,278.00	Volatile State revenues/funding for schools
Total of Substantiated Needs		\$3,176,260.00	
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)	\$400,500.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	(\$209,592.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$190,908.00	Unrestricted Ending Fund Balance

SunRidge Charter D21 Fund 09

Form	Fund	2022-23 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$505,700.00	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)	\$211,807.00	Required to be assigned per GASB54 / STRS & PERS increased costs
Equals =	Total of Assigned Fund Balances in D21	\$735,507.00	Unrestricted Ending Fund Balance

Please see page 1 of this Exhibit for important information.

2021-22 Adopted Budget ✧ EXHIBIT B ✧ Assigned/Unassigned Detail



Twin Hills
School District

APPLE BLOSSOM | K-5
ORCHARD VIEW | K-12
SUNRIDGE | K-8
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2021-22 Adopted Budget 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	\$3,070,283.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$321,278.00
Total Assigned and Unassigned Ending Fund Balances		\$3,391,561.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$354,267.00
Remaining Balance to Substantiate Need		\$3,037,294.00

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)	\$1,083,733.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,431,800 - standard 4% \$349,582
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
			Fund Balance support: F03 to maintain 17% reserve net, amount of \$266,706 is included above
01	General Fund (Assigned)	\$0.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$155,585.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$0.00	Technology hardware replacement
01	General Fund (Assigned)	\$500,000.00	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)	(\$846,931.00)	** assignments will be reduced by this amount
			Assignment adjustment: Negative amount indicates that some of the above
01	General Fund (Assigned)	\$353,629.00	Basic Aid Supplement funds transferred to all funds to cover the 4% off schedule bonus in 20-21.
01	General Fund (Assigned)	\$500,000.00	COVID19 Legal for Distance Learning / No expense reductions
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$321,278.00	Volatile State revenues/funding for schools, cash to cover deferrals
Total of Substantiated Needs		\$3,037,294.00	
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	Description of Need
D53 09	Orchard View Charter (Assigned)	\$407,300.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	(\$155,585.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$251,715.00	Unrestricted Ending Fund Balance

SunRidge Charter D21 Fund 09

Form	Fund	2023-24 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$516,000.00	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)	\$280,947.00	Required to be assigned per GASB54 / STRS & PERS increased costs
Equals =	Total of Assigned Fund Balances in D21	\$814,947.00	Unrestricted Ending Fund Balance

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**Twin Hills
School District**

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ORCHARD VIEW | K-12
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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.

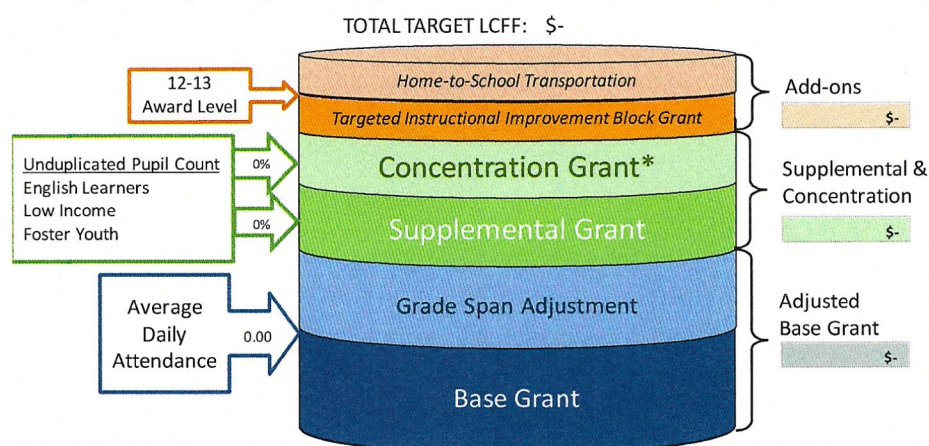
Target Entitlement: Amount at full funding.

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.





Twin Hills School District

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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.