

AGENDA ITEM # 5

Board Meeting Dates:
Public Hearing: 06/22/23
Adoption: 06/23/23



**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

2023-24



2023-24 BUDGET RECAP & NARRATIVE

The revenue side of school budgeting relies heavily on the Governor's May Revision. The May Revision presented on May 12, 2023, by the Governor proposed a COLA of 8.22% for 2023-24. This COLA will be applied to LCFF (state funding for education), special education, child nutrition, and the Mandate Block Grant. The 8.22% COLA is used for revenue estimates as well as the negotiated salary increase for 23-24. The multi-year projections presented with this report are based on this May Revision proposal. It appears the Legislature has agreed to a state budget and we now wait for the Governor to review their spending plan and negotiate the final budget, which is due June 30. Declining enrollment is a statewide issue and we are feeling the effects. Estimates for ADA indicate a recovery from the reduced average daily attendance (ADA) due to COVID19 absences. All school districts rely on guidance provided by SCOE, FCMAT, and School Services, to prepare their annual budgets and multi-year projections for the two subsequent years (see Exhibit A). Below is a table showing COLA, CalSTRS/CalPERS for the years 20-21 through 25-26.

Report Pd	Revenue Item	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Adopt Budget	Planning COLA	0.00%	5.07%	6.56%	8.22%	3.94%	3.29%
	Expense Item						
Adopt Budget	CalSTRS	16.15%	16.92%	19.10%	19.10%	19.10%	19.10%
Adopt Budget	CalPERS	20.70%	22.91%	25.37%	26.68%	27.70%	28.30%

In 2020-21 and 2021-22 there were several state and federal one time COVID funding offerings including ELOP, Expanded Learning Opportunity Program, which extends the school day and/or school year. Almost all of these offerings required a plan prior to receipt of funds as well as reporting quarterly on their use. Schools in this district have spent a large portion of these funds. For 2022-23 school districts also received Art, Music, Instructional Materials Discretionary Block Grant and Learning Recovery Emergency Block Grant funding. The May Revision reduces both of these grants. The Governor has added a program he champions called Universal Prekindergarten. Please check the last page of this narrative for details.

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).

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.

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 Aid 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 268. Usually we are funded at traditional schools, such as Apple Blossom, on current year or prior year ADA, whichever is greater and charter schools are funded on current year ADA. Due to COVID and the state declining enrolment issue, we are able to take advantage of a 3 year rolling average for Apple Blossom allowing a funded ADA of 317.52. For Fund 03, the Twin Hills Charter Middle School, the estimated ADA is 195. Please note that these are estimates only.

Under LCFF, there are 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 (normal is COLA of 3%) that the annual COLA will be sufficient to fund the annual salary cost increases associated with step and column along with the substantial employer retirement system costs.

Fund 01: Apple Blossom/District

	ADA = 268 / Funded ADA = 317.52	Adopted Budget
Object Code	Revenue	
8011	LCFF State Aid	\$1,822,580
8011	Basic Aid Supplement	900,000
8012	EPA (Education Protection Account)	690,806
8041	Secured Property Taxes	4,450,000
8096	In Lieu Property Tax Transfer	(3,006,017)
8091	Revenue Transfer to F14	(50,000)
8097	Special Education Property Tax	84,000
	Total Revenue	\$4,891,369

Fund 03: Twin Hills Charter Middle School

	ADA = 195	Adopted Budget
Object Code	Revenue	
8011	LCFF State Aid	\$729,948
8012	EPA (Education Protection Account)	492,632
8096	In Lieu Property Tax Transfer	886,798
	Total Revenue	\$2,109,378

Total Form 01, Line A.1)

\$7,000,747

Federal Revenue Sources

Generally, federal revenues are budgeted at prior year levels. The special education entitlement is based on updated SELPA information. Further adjustments will be made when actual entitlement notifications are received, usually in the fall of the fiscal year. Over the past few years we have received CARES Act and ESSER funding, please see details on the last page of this narrative. Federal revenue is considered “unearned” which means the balance unspent from one year is set up as revenue in the following year regardless of actual cash received. This is different than most state funding which allows a fund balance.

Object Code	Projected Income
8181 Special Education PL 101-476	\$ 142,000
8290 Title I	46,570
8290 Title IIA – Principal/Teacher Staff Develop.	9,200
8290 COVID19 ESSER Funding (Res 3213-3219)	126,033
Total Form 01, Line A.2)	\$323,803

Other State Revenue Sources

Before LCFF, schools received special program funding, called categorical funding, along with revenue limit state funding. The categorical funding at that time was 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 state revenues expected on a regular basis are the Mandated Block Grant, Lottery, and mental health funds. The assumptions give details on per ADA funding. STRS on Behalf of State is the state’s CalSTRS liability for this district that they are requiring we run through our accounting system, we don’t receive cash and we don’t spend cash, this is for accounting purposes only required by the State of California.

Object Code	Projected Income
8550 Mandated Block Grant	\$ 14,046
8560 State Lottery	114,708
8590 STRS on Behalf of State	321,692
8590 ERMHS State Mental Health Funds	63,000
Total Form 01, Line A.3)	\$513,446

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.

Local Revenue Sources - continued

Object Code	Projected Income
8650 Lease/Rentals	\$ 20,545
8660 Interest	56,000
8677 Interagency – Special Ed and SCOE	143,931
8689 Indirect Cost Support	400
8689 SunRidge MOU / District costs	250,000
8699 SunRidge Special Ed costs	65,000
8699 Prior Year Special Ed Distribution-1 time	113,000
8792 Special Ed AB602	200,000
Total Form 01, Line A.4)	\$ 848,876
Total Form 01, Line A.5) Total Revenues	\$8,686,872

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
1.00 FTE	Special Education / Student Services (ESSER)
15.30 FTE	AB classroom teachers
9.60 FTE	TH classroom teachers
0.40 FTE	AB enrichment teachers
1.20 FTE	TH elective teachers
1.10 FTE	Academic Intervention
2.00 FTE	Pupil Personnel Counselor
3.80 FTE	Education Specialists
1.00 FTE	Teacher on Loan to SCOE
<u>1.00 FTE</u>	Title I/EIA teacher
39.40 FTE	Total

Prof Dev & Stipends: \$47,000+

Salary calculations are commensurate with approved salary schedules and contractual agreements. This budget includes step movement from prior year plus COLA of 8.22%. Future years include an estimated 2% for cost of step only. There are no additional projected salary increases included in this budget for the subsequent years.

Total Form 01, Line B.1) Total Estimated Cost \$ 3,905,451

Classified staffing levels are as follows:

7.04 FTE	Custodial/Maintenance (includes Maint. Director)
1.48 FTE	AB Yard/Parking Lot Duty
1.24 FTE	TH Campus Supervisors

4.10 FTE	School Offices Clerical
0.25 FTE	Computer tech assistant
1.00 FTE	ELL program assistant
0.71 FTE	AB Academic Intervention
0.98 FTE	Library assistants
0.61 FTE	Health Tech
3.56 FTE	Special Education assistants
2.46 FTE	AB Instructional assistants
0.45 FTE	TH Instructional assistants
0.50 FTE	AB PIP assistants
4.05 FTE	District Office Payroll/Clerical/Technical
<u>1.00 FTE</u>	Business Manager
29.43 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 plus an 8.22% COLA increase. Future years include an estimated 2% increase for cost of step only. There are no additional projected salary increases included in this budget for the subsequent years.

Total Form 01, Line B.2) Total Estimated Cost \$ 1,602,616

Employee Benefits

Statutory Benefits for **Certificated** employees include:

Benefit	Percent * Salary
State Teachers' Retirement	19.10 %
Medicare	1.45 %
Unemployment Insurance	0.05 %
Workers' Compensation Insurance	1.40 %
Total	22.00%

Statutory Benefits for **Classified** employees include:

Benefit	Percent * Salary
Public Employees Retirement	26.68%
Social Security	6.20%
Medicare	1.45%
Unemployment Insurance	0.05%
Workers' Compensation Insurance	1.40%
Total	35.78%

STRS on Behalf of State, book entry only \$321,692

Total Estimated Cost of All Statutory Benefits \$1,724,924

Health and Welfare

This district increased their contribution for medical insurance to \$1,100 per month on October 1, 2022, and increased this contribution to \$1,200 per month on October 1, 2023. Vision insurance remains unchanged at \$122 per year and it is anticipated that dental insurance will decrease slightly on October 1, 2023, for an

annual cost of \$1,344. Health insurance maximum annual benefit beginning October 1, 2023 is \$15,566 per year for a full FTE.

Total Annual Cost of Health & Welfare Benefits \$696,329

Total Form 01, Line B.3) Total Employee Benefits \$ 2,421,253
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 2023-24 budget. Multi-year projections include separate lines to show where COVID19 and state categorical funding was spent. The higher budgeted amounts in 2022-23 (57% higher) includes one time expenditures due to receipt of special block grants and COVID19 funding, carryover and donations. 22-23 also included over \$120,000 budgeted for kitchen equipment that is not included in 23-24.

Total Form 01, Line B.4) Total Books and Supplies \$162,986

Services and Operating Expenses

Service and Operating expenses are budgeted based on prior year and expected needs in fiscal year 2023-24. Please note that carryover and donations are not shown in the 2023-24 budget. The previous year, 2022-23, includes one time expenditures using special categorical block grants and COVID19 funding plus carryover and donations.

Total Form 01, Line B.5) Total Contracts & Services \$1,746,137

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 \$60,028

Total Form 01, Line B.9) Total Expenditures \$9,898,471

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	600,000

Transfer In F01 GF from F12 Apple Blossom Aft Sch Pgm	15,000
Transfer In F01 GF +F03 THCMS from F20 OPEB/CRSP	79,225

Total Form 01, Line D.1a) Total Transfers In \$1,424,225

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

Transfer Out F01 GF to F13 Cafeteria	\$ 83,000
Transfer Out F03 THCMS to GF F01 Direct Costs	350,000
Transfer Out F01 GF to F03 THCMS BAS	600,000
Transfer Out F01 GF to F09 OV BAS/CRSP	10,356
Transfer Out F01 GF to D21 SR BAS – see Other Outgo	

Total Form 01, Line D.1b) Total Transfers Out \$1,043,356

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, this is 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 is 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 2023-24, the total anticipated contribution to Special Education due to encroachment is \$702,228.

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 2023-24 the estimated transfer from Fund 01 for Apple Blossom staff is \$100,000 and from Fund 03 the amount is \$100,000.

For 2023-24, the total anticipated cost transfer to Special Education is \$200,000.

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 2023-24, the total anticipated contribution to PIP is \$26,000.

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 do not meet the 3% requirement based on the state's calculation but we are exempt from this requirement due to small district size. The state calculation removes the STRS on Behalf of State and COVID19 expenses, and if the state were to update their calculation to also remove all the new one time state categorical expenses, we would meet the 3% requirement. 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 2023-24 is \$300,000.

Total Form 01, Line D.3) Total Contributions	\$1,228,228
---	--------------------

RESERVES & ASSIGNMENTS

This district has a board policy (BP3100) stating our reserve level will be 17%. The District meets this requirement by reserving \$1,805,470 designated as the Reserve for Economic Uncertainties. The District is required to reserve \$5,000 for the revolving cash funds. The District is 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 annual increase cost issue and COVID19 Distance Learning legal fees. 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 \$4,505,450 and an estimated ending balance of \$3,674,720, this is the total of unrestricted plus restricted. The amount of overspending of \$830,730 is partly due to sharing BAS with the charter schools, the large cost of special education and spending the one time categorical funding. 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. Deferrals are not expected for this fiscal year at this time.

MULTI YEAR PROJECTION

The multiyear projection shows the District will continue to remain vigilant and cautious and indicates the necessity of a plan for overspending during the next few years. 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 state 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 \$600,000 this year and \$450,000 for the next two years. 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 is 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.

Due to COVID, this district has not been receiving the level of donation support the past few years and looks forward to a time when donation support returns to pre-COVID levels. The District continues to recognize the value of the THAB Educational Foundation, the Walkathon-Jogathon and other donations as they help provide the programs our students enjoys including instructional assistants, music, art, gardening 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 TK-12)

This charter's ADA of 231 is based on enrollment of 240. This charter's budget indicates an increase to the fund balance of over \$50,090 this year. Previously we included a reduction in expenses as part of the plan for this charter and this is no longer indicated due to changes in staffing and increased enrollment for this year. For 21-22 through 23-24 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 increase to the fund balance of \$50,093 is added to the estimated beginning fund balance of \$209,186, leaving an estimated ending balance of \$259,279. From this we deduct restricted resources of \$108,610: California Clean Energy \$45,523; Educator Effectiveness \$23,874; Art Music IMDBG \$18,787; Learning Recovery ERBG \$11,475; A-G BG \$8,951. The final assigned balance is a positive \$150,669 equaling a 5% reserve. The board required reserve of 17% is \$468,240 and to meet this, Fund 01 shows an assignment of \$317,571. 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 = 231 / FTE: Cert=14.30 Clasfd=2.7	Adopted Budget
Revenue	
LCFF State Aid, EPA, In Lieu Property Tax	\$2,718,219
Other State (Mandated, Lottery, STRS on BH)	194,385
Local Revenue (Interest)	6,500
Total Revenue	\$2,919,104
Expenditures	
Salaries & Benefits	\$2,367,288
Books & Supplies	68,879
Services	63,200
Total Expense	\$2,499,367
Transfer In CRSP	+10,356
Transfer Out	-380,000
Net Increase (Decrease) to Fund Balance	\$ 50,093

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

SunRidge is currently leasing the Pine Crest Campus on Hayden Avenue from an adjoining school district. The projected ADA of 235 for 2023-24 is based on enrollment of 251 and is not projected to change for 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 specialty instructor employees and the employer benefit 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 \$268,499 and this is in part due to spending some of the state restricted dollars this year when the revenue was received last year. This charter is overspending and shows that next year, 2024-25, there needs to be a reduction in expenses of \$100,000. This amount is subject to change based on the actual State adopted budget for 23-24 and what ultimately happens with the Arts, Music, IMDBG and Learning Recovery ERBG funds. These amounts were reduced based on the May Revise.

ADA = 235 / FTE: Cert=14.3 Clasfd=15.8	Adopted Budget
Revenue	
LCFF State Aid, EPA, In Lieu Property Tax	\$2,681,939
Federal COVID19	23,712
Other State (Mandated, Lottery, STRS on Behalf)	164,581
Local Revenue (includes \$50k BAS from D53/F01)	511,416
Federal and State Meal Program Reimbursement	120,000
Total Revenue	\$3,501,648
Expenditures	
Salaries & Benefits	\$2,933,493
Books & Supplies	207,452
Services	689,230
Total Expense	\$3,830,175
Transfers In	\$60,028
Net Increase (Decrease) to Fund Balance	(\$ 268,499)

After deducting the excess expenditures over revenue of \$268,499 from the prior year estimated ending fund balance, the ending balance before assignments and reserves will be \$662,587. After deducting the nonspendable revolving cash amount of \$4,000, the restricted resources of \$347,357 consisting of ELO-P, CA Clean Energy, Educator Effectiveness, Arts Music IMDBG, Learning Recovery ERBG and After Care Programs, plus the assigned RESIG deductible of \$18,000, the final assigned balance is a positive \$293,230 equaling a 8% reserve. The board required reserve of 17% is \$633,750 and to meet this, Fund 01 shows an assignment of \$340,520. Please see details on the attached Reserve report (Exhibit B). 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 returned to 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 28% for CalPERS, the classified retirement plan. Governor Newsom understands pension reform may devastate school districts and in previous years has chosen to provide millions of dollars to fund the CalSTRS and CalPERS liability resulting in a reduced employer cost in those years. For 22-23 and now for 2023-24 the Governor's May Revise did not include any proposals to cover the pension costs and according to current information, the rates this year of 19.1% for CalSTRS is as high as these pension costs will go. CalPERS continues to increase employer costs and currently 2026-27 shows the cost at 28.7%.

Retirement Plan Year:	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
STRS ER Rates	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%	16.92%	19.10%	19.10%
PERS ER Rates	11.847%	13.888%	15.531%	18.062%	19.721%	20.70%	22.91%	25.37%	26.68%

Necessary Expense Reductions are shown for schools that need to reduce expenses in subsequent years. The amount shown is an overall amount of the reduction needed and do not point to any one expense item as a plan will need developed. There are a few ways to avoid expense reductions, one is to increase enrollment and the other is for the state to increase funding.

OTHER FUNDS

Child Development (Fund 12)

This program continues to provide families with before and after school child care and is going strong. They are currently running their successful summer program. This program has an ending fund balance of \$140,733 after revolving cash of \$4,000 is deducted.

Cafeteria (Fund 13)

Universal Meals begins in August 2022. This allows students to receive two meals each school day at no cost to the students. We were fortunate to keep our current vendor, Revolution Foods, for the 23-24 school year. The higher meal reimbursement from the State should cover the increased cost for the meals. Each year it takes a month or so to fine tune this program so ordering matches consumption. For 22-23 cafeteria staff worked on understanding this new “normal” and it is expected that for 23-24 a new normal will be well established. This fund will be updated often during the year to keep up with what is actually going on. As always this fund requires a contribution from the general fund, for this year that is estimated at \$83,000 to cover the employee salaries and benefits, supplies and permits. The ending fund balance after the reserve for the revolving cash of \$4,000 and inventory of \$457 is estimated to be \$1,350.

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 summers of 2020 and 2021 we did not do any construction projects due to COVID. During winter break of 2021 a new bell system was installed at Twin Hills CMS. This summer of 2023 we are replacing flooring in some rooms at Apple Blossom and installing new charging stations. Currently I show a revenue transfer from Fund 01 in the amount of \$50,000. The ending balance of \$275,165 is committed.

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

This fund is expected to have an assigned ending balance of \$320,448 at the end of 2023-24. 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 (GASB) issued its final accrual accounting standards for retiree healthcare benefits (OPEB). These standards state school districts must disclose this liability in their annual financial statements (audit report). This standard is called GASB Statement #45. Our THTA Contract offered teachers an early retirement plan where they could select either healthcare benefits or a cash buy-out. In July of 2011 an actuarial valuation of our OPEB, which is just the cost for medical benefits for retirees, indicated that our liability was over \$760,000. In July of 2014 an updated actuarial study increased our liability to over \$900,000. Use of this fund and the actual movement of money into it is substantiation of the district’s effort to set aside and fund this liability in accordance with GASB 45 and in 2013-14 the board approved transferring funds from Fund 17 and an amount reserved from Fund 01 to this

fund for postemployment benefits. A change in contract language in April, 2016, no longer offering district paid healthcare benefits as part of the early retirement program for teachers, left the only option available as cash paid in equal payments annually for three years. This change resulted in a new actuarial study which decreased our estimated OPEB liability to just over \$74,000 which is the estimated liability for one retired superintendent, this is now called GASB75. A 2021-22 actuarial valuation states the liability is now \$73k. There is now a GASB Statement #73 that came into effect just a few years ago which requires us to report a liability for our cash buy-out program which is considered a pension. A new actuarial valuation was completed for the 21-22 audit. This new actuarial valuation indicates our liability is currently \$1,098,000. 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. For 2022-23 there were 9 retired teachers and 1 retired principal receiving CRSP and to cover these cost over \$111,132. For 23-24 the estimated amount transferred to other funds to cover CRSP is \$79,225. The ending Assigned fund balance is currently estimated to be \$480,037.

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 \$162,544 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. We are currently suspending collection of these developer fees, the only revenue is for interest. This fund pays the District's portion of the cost of the bus facility operated by the West County Transportation JPA. The annual payment for that facility will be about \$11,000. The estimated restricted ending fund balance is \$30,837.

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 \$98,534 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.

Federal and State Categorical Funding Entitlements and Expenses Recap

Categorical funding by Resource: Apple Blossom Elementary/District								
Res #	Revenue	Final year to spend	Spent 20-21	Spent 21-22	Budget Exp 22-23	23-24 Budget Exp	Fund Balance	Program Title
2600	\$65,951	23-24				\$64,320	\$1,631	Expanded Learning Opportunities Program ELO-P 2021-22, May Revise extends 1 more year
2600	\$144,774	23-24					\$144,774	Expanded Learning Opportunities Program ELO-P 2022-23
3210	\$32,867	21-22	\$32,864	\$3				\$0 Elementary and Secondary School Emergency Relief Fund (ESSER) Fund
3212	\$162,388	22-23	\$69,500	\$92,875	\$13			\$0 Elementary and Secondary School Relief II (ESSER II) Fund
3213	\$292,030	23-24		\$55,000	\$164,000	\$73,030		\$0 Elementary and Secondary School Emergency Relief III (ESSER III) Fund
3214	\$73,008	23-24					\$73,008	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss
3215	\$16,100	21-22	\$16,100					\$0 Governor's Emergency Education Relief Fund: Learning Loss Mitigation
3216	\$37,217	22-23		\$21,417	\$15,800			\$0 Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve
3217	\$8,542	22-23			\$8,542			\$0 Expanded Learning Opportunities (ELO) Grant: GEER II
3218	\$24,261	23-24		\$13,080		\$11,181		\$0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs
3219	\$41,822	23-24				\$41,822		\$0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss
3220	\$129,341	20-21	\$129,341					\$0 Coronavirus Relief Fund: Learning Loss Mitigation
6053	\$59,621	25-26			\$4,621		\$55,000	Universal Prekindergarten Planning and Implementation Grant
6266	\$108,349	25-26			\$23,376	\$24,274	\$60,699	Educator Effectiveness Funds (EEF)
6762	\$95,692	25-26			\$5,000	\$25,000	\$65,692	Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD) May Revise 50% reduced amount
7420	\$31,545	20-21	\$31,545					\$0 State Learning Loss Mitigation Funds
7422	\$139,729	23-24		\$90,229	\$49,500			\$0 In-Person Instruction (IPI) Grant
7425	\$115,647	23-24		\$71,647	\$44,000			\$0 Expanded Learning Opportunities (ELO) Grant
7426	\$25,277	23-24		\$25,277				\$0 Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff
7435	\$115,260	27-28				\$16,179	\$99,081	Learning Recovery Emergency Block Grant (LRE) May Revise 32% reduced amount
Totals	\$1,719,421		\$279,350	\$369,528	\$314,852	\$255,806	\$499,885	
Categorical funding by Resource: Twin Hills Charter Middle School								
Res #	Revenue	Final year to spend	Spent 20-21	Spent 21-22	Budget Exp 22-23	23-24 Budget Exp	Fund Balance	Program Title
2600	\$50,000	23-24					\$50,000	Expanded Learning Opportunities Program ELO-P 2021-22, May Revise extends 1 more year
2600	\$50,000	23-24					\$50,000	Expanded Learning Opportunities Program ELO-P 2022-23
3215	\$11,040	21-22	\$7,633	\$3,407				\$0 Governor's Emergency Education Relief Fund: Learning Loss Mitigation
3216	\$19,969	22-23		\$19,969				\$0 Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve
3217	\$4,583	22-23		\$4,583				\$0 Expanded Learning Opportunities (ELO) Grant: GEER II
3218	\$13,017	23-24			\$13,017			\$0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs
3219	\$22,439	23-24			\$22,439			\$0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss
3220	\$75,894	20-21	\$75,894					\$0 Coronavirus Relief Fund: Learning Loss Mitigation
6266	\$56,675	25-26		\$9,138	\$7,175	\$6,961	\$33,401	Educator Effectiveness Funds (EEF)
6762	\$65,139	25-26				\$40,000	\$25,139	Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD) May Revise 50% reduced amount
7420	\$16,682	20-21	\$16,682					\$0 State Learning Loss Mitigation Funds
7422	\$74,971	23-24		\$67,700	\$7,271			\$0 In-Person Instruction (IPI) Grant
7425	\$62,049	23-24		\$57,049	\$5,000			\$0 Expanded Learning Opportunities (ELO) Grant
7426	\$13,562	23-24		\$13,562				\$0 Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff
7435	\$73,010	27-28		\$0		\$72,157	\$853	Learning Recovery Emergency Block Grant (LRE) May Revise 32% reduced amount
Totals	\$609,030		\$100,209	\$175,408	\$54,902	\$119,118	\$159,393	
Categorical funding by Resource: Orchard View School								
Res #	Revenue	Final year to spend	Spent 20-21	Spent 21-22	Budget Exp 22-23	23-24 Budget Exp	Fund Balance	Program Title
2600		23-24						\$0 Non Classroom based, not eligible
3215		21-22						\$0 Governor's Emergency Education Relief Fund: Learning Loss Mitigation
3216	\$21,079	22-23		\$21,079				\$0 Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve
3217	\$4,838	22-23		\$4,838				\$0 Expanded Learning Opportunities (ELO) Grant: GEER II
3218	\$13,741	23-24		\$13,741				\$0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs
3219	\$23,687	23-24		\$23,687				\$0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss
3220	\$14,336	20-21	\$14,336					\$0 Coronavirus Relief Fund: Learning Loss Mitigation
6053	\$26,005	25-26			\$1,005	\$5,000	\$20,000	Universal Prekindergarten Planning and Implementation Grant
6266	\$44,837	25-26		\$4,625	\$8,176	\$8,162	\$23,874	Educator Effectiveness Funds (EEF)
6762	\$70,887	25-26			\$37,100	\$15,000	\$18,787	Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD) May Revise 50% reduced amount
7412+13	\$8,951	25-26					\$8,951	A-G Completion Improvement Grant Program
7420	\$17,598	20-21	\$17,598					\$0 State Learning Loss Mitigation Funds
7422		23-24						\$0 In-Person Instruction (IPI) Grant
7425	\$65,497	23-24		\$65,497				\$0 Expanded Learning Opportunities (ELO) Grant
7426	\$14,316	23-24		\$14,316				\$0 Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff
7435	\$62,175	27-28				\$50,700	\$11,475	Learning Recovery Emergency Block Grant (LRE) May Revise 32% reduced amount
7810	\$2,327	27-28			\$2,327			\$0 Other State: Ethnic Studies
Totals	\$390,274		\$31,934	\$147,783	\$48,608	\$78,862	\$83,087	
Categorical funding by Resource: SunRidge School								
Res #	Revenue	Final year to spend	Spent 20-21	Spent 21-22	Budget Exp 22-23	23-24 Budget Exp	Fund Balance	Program Title
2600	\$50,000	23-24					\$50,000	Expanded Learning Opportunities Program ELO-P 2021-22 May Revise extends 1 more year
2600	\$105,691	23-24					\$105,691	Expanded Learning Opportunities Program ELO-P 2022-23
3215	\$7,820	21-22	\$5,920	\$1,900				\$0 Governor's Emergency Education Relief Fund: Learning Loss Mitigation
3216	\$23,569	22-23			\$23,569			\$0 Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve
3217	\$5,409	22-23			\$5,409			\$0 Expanded Learning Opportunities (ELO) Grant: GEER II
3218	\$15,364	23-24			\$15,364			\$0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs
3219	\$26,485	23-24			\$2,773	\$23,712		\$0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss
3220	\$75,801	20-21	\$75,801					\$0 Coronavirus Relief Fund: Learning Loss Mitigation
6053	\$55,852	25-26			\$5,852		\$50,000	Universal Prekindergarten Planning and Implementation Grant
6266	\$56,771	25-26			\$7,000	\$6,961	\$42,810	Educator Effectiveness Funds (EEF)
6762	\$65,552	25-26				\$64,124	\$1,428	Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD) May Revise 50% reduced amount
7420	\$19,510	20-21	\$19,510					\$0 State Learning Loss Mitigation Funds
7422	\$86,719	23-24	\$13,807	\$26,912	\$46,000			\$0 In-Person Instruction (IPI) Grant
7425	\$73,239	23-24	\$0	\$73,239				\$0 Expanded Learning Opportunities (ELO) Grant
7426	\$16,007	23-24	\$0	\$16,007				\$0 Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff
7435	\$107,470	27-28				\$41,646	\$65,824	Learning Recovery Emergency Block Grant (LRE) May Revise 32% reduced amount
Totals	\$791,259		\$115,038	\$118,058	\$105,967	\$136,443	\$315,753	

Twin Hills USD
Enrollment and ADA
2023-24 Adopted Budget - Current

ADA Updated for 22-23 Closing
based on actual P-2 attendance
COVID19 Pandemic: In-Person

	2022-23 PRIOR FISCAL YEAR			2023-24 CURRENT FISCAL YEAR			2024-25 1ST SUBSEQUENT YEAR			2025-26 2ND SUBSEQUENT YEAR		
	Enrollment @ CBEDS (Oct 5)	P-2 ADA (actual)	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATE D COUNT
DISTRICT Apple Blossom												
K-3	193	179.90	53	180	170	50	180	170	50	180	170	50
4-6	100	92.21	19	105	98	20	105	98	20	105	98	20
4-6: NPS												
7-8: NPS		0.10										
9-12: NPS												
Totals	293	272.21	72	285	268	70	285	268	70	285	268	70
Ratio of ADA to Enrollment / Percentage Unduplicated	LCFF=293 92.90% 24.57%			LCFF=285 94.04% 24.56%			LCFF=285 94.04% 24.56%			LCFF=285 94.04% 24.56%		
	AB will be funded on 3 year rolling average, this year = 352.45			AB will be funded on 3 year rolling average, this year = 317.52			AB will be funded on 3 year rolling average, this year = 281.33			AB will be funded on 3 year rolling average, this year = 269.37		
CHARTER SCHOOL Twin Hills CMS												
K-3												
4-6	53	49.68	17	60	57	19	60	57	19	60	57	19
7-8	151	137.60	40	145	138	38	145	138	38	145	138	38
9-12												
Ungraded												
Totals	204	187.28	57	205	195	57	205	195	57	205	195	57
Ratio of ADA to Enrollment / Percentage Unduplicated	91.80% 27.94%			95.12% 27.80%			95.12% 27.80%			95.12% 27.80%		
CHARTER SCHOOL Orchard View												
K-3	37	36.41	10	67	65	18	67	65	18	67	65	18
4-6	40	40.64	8	45	43	8	45	43	8	45	43	8
7-8	44	41.89	9	30	28	6	30	28	6	30	28	6
9-12	95	88.52	17	98	95	18	98	95	18	98	95	18
Ungraded												
Totals	216	207.46	44	240	231	50	240	231	50	240	231	50
Ratio of ADA to Enrollment / Percentage Unduplicated	96.05% 20.37%			96.25% 20.83%			96.25% 20.83%			96.25% 20.83%		
Sub-Totals District 53	713	667	173	730	694	177	730	694	177	730	694	177
CHARTER SCHOOL SunRidge												
K-3	131	114.46	45	134	125	45	134	125	45	134	125	45
4-6	73	64.24	27	83	78	27	83	78	27	83	78	27
7-8	39	35.03	11	34	32	11	34	32	11	34	32	11
9-12												
Ungraded												
Totals District 21	243	213.73	83	251	235	83	251	235	83	251	235	83
Ratio of ADA to Enrollment / Percentage Unduplicated	87.95% 34.16%			93.63% 33.07%			93.63% 33.07%			93.63% 33.07%		
TOTALS ALL SITES	956	881	256	981	929	260	981	929	260	981	929	260

Public Health COVID19 State of Emergency for California ended 2/28/2023 and Federal ended 5/18/23.

Twin Hills USD
Enrollment and ADA
2023-24 Adopted Budget - History

ADA Updated for 22-23 Closing
based on actual P-2 attendance

	Prior to COVID19 Pandemic 2019-20 Prior to COVID19 Pandemic			COVID19 Pandemic: Distance & Hybrid 2020-21 During COVID19 Pandemic			COVID19 Pandemic: In-Person 2021-22 PRIOR FISCAL YEAR			COVID19 Pandemic: In-Person 2022-23 CURRENT FISCAL YEAR		
	Enrollment @ CBEDS (Oct)	P-2 ADA (actual)	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (Oct)	P-2 ADA - based on prior year	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (Oct 6)	P-2 ADA (actual)	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (Oct 5)	P-2 ADA (actual)	LCFF UNDUPLICATE D COUNT
DISTRICT Apple Blossom												
K-3	266	247.18	64	256	247.18	60	210	186.13	52	193	179.90	53
4-6	134	129.41	35	102	129.41	28	109	100.13	21	100	92.21	19
4-6: NPS	1	1.06		1	0.00							
7-8: NPS				1	1.06		1	1.07	0		0.10	
9-12: NPS												
Totals	401	377.65	99	360	377.65	88	320	287.33	73	293	272.21	72
Ratio of ADA to Enrollment / Percentage Unduplicated	LCFF=391	94.18%	25.32%	LCFF=353	104.90%	24.86%	LCFF=315	89.79%	23.47%	LCFF=293	92.90%	24.57%
				G TK-3=249, G4-5=102, NPS=2			AB will be funded on prior year ADA 377.72			AB will be funded on 3 year rolling average, this year = 352.45		
CHARTER SCHOOL Twin Hills CMS												
K-3												
4-6	62	58.73	18	76	58.73	20	64	59.97	16	53	49.68	17
7-8	186	174.76	42	150	174.76	29	143	135.62	31	151	137.60	40
9-12												
Ungraded												
Totals	248	233.49	60	226	233.49	49	207	195.59	47	204	187.28	57
Ratio of ADA to Enrollment / Percentage Unduplicated		94.15%	24.19%		103.31%	21.68%		94.49%	22.71%		91.80%	27.94%
CHARTER SCHOOL Orchard View												
K-3	45	45.08	5	48	45.08	7	48	45.38	6	37	36.41	10
4-6	43	40.57	4	45	40.57	10	47	44.65	8	40	40.64	8
7-8	35	37.19	7	42	37.19	10	36	37.44	6	44	41.89	9
9-12	104	102.78	23	113	102.78	23	91	85.38	16	95	88.52	17
Ungraded												
Totals	227	225.62	39	248	225.62	50	222	212.85	36	216	207.46	44
Ratio of ADA to Enrollment / Percentage Unduplicated		99.39%	17.18%		90.98%	20.16%		95.88%	16.22%		96.05%	20.37%
Sub-Totals District 53	876	837	198	834	837	187	749	696	156	713	667	173
CHARTER SCHOOL SunRidge												
K-3	144	136.88	45	147	136.88	51	107	99.42	40	131	114.46	45
4-6	84	77.97	23	72	77.97	28	63	54.12	27	73	64.24	27
7-8	53	49.29	15	51	49.29	16	45	43.29	11	39	35.03	11
9-12												
Ungraded												
Totals District 21	281	264.14	83	270	264.14	95	215	196.83	78	243	213.73	83
Ratio of ADA to Enrollment / Percentage Unduplicated		94.00%	29.54%		97.83%	35.19%		91.55%	36.28%		87.95%	34.16%
							Funded @ 200.22 based on PY attend %					
TOTALS ALL SITES	1,157	1,100.90	281	1,104	1,100.90	282	964	893	234	956	881	256

Due to COVID, SunRidge funded at 200.22
based on prior year attendance percentage.

COVID19 Public Health Emergency:
State of Emergency for California ends 2/28/2023
Public State of Emergency for USA ends 5/11/2023

Description	2022-23 Estimated Actuals			2023-24 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)	272.21	272.21	352.45	268.00	268.00	317.52
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)	272.21	272.21	352.45	268.00	268.00	317.52
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	.95	.95	.95			
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)	.95	.95	.95	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	273.16	273.16	353.40	268.00	268.00	317.52
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 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	187.28	187.28	187.28	195.00	195.00	195.00
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)	187.28	187.28	187.28	195.00	195.00	195.00
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	207.46	207.46	207.46	231.00	231.00	231.00
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)	207.46	207.46	207.46	231.00	231.00	231.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	394.74	394.74	394.74	426.00	426.00	426.00

Description	2022-23 Estimated Actuals			2023-24 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	213.73	213.73	213.73	235.00	235.00	235.00
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)	213.73	213.73	213.73	235.00	235.00	235.00
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)	213.73	213.73	213.73	235.00	235.00	235.00

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

			2022-23 Estimated Actuals			2023-24 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	6,738,865.00	50,030.00	6,788,895.00	6,916,747.00	84,000.00	7,000,747.00	3.1%
2) Federal Revenue		8100-8299	0.00	425,404.00	425,404.00	0.00	323,803.00	323,803.00	-23.9%
3) Other State Revenue		8300-8599	427,904.00	1,085,198.00	1,513,102.00	96,326.00	417,120.00	513,446.00	-66.1%
4) Other Local Revenue		8600-8799	447,092.00	299,430.00	746,522.00	440,876.00	408,000.00	848,876.00	13.7%
5) TOTAL, REVENUES			7,613,861.00	1,860,062.00	9,473,923.00	7,453,949.00	1,232,923.00	8,686,872.00	-8.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,039,354.00	440,599.00	3,479,953.00	3,294,765.00	610,686.00	3,905,451.00	12.2%
2) Classified Salaries		2000-2999	1,125,528.00	341,903.00	1,467,431.00	1,291,381.00	311,235.00	1,602,616.00	9.2%
3) Employee Benefits		3000-3999	1,582,280.00	614,417.00	2,196,697.00	1,744,303.00	676,950.00	2,421,253.00	10.2%
4) Books and Supplies		4000-4999	110,607.09	273,145.40	383,752.49	63,392.00	99,594.00	162,986.00	-57.5%
5) Services and Other Operating Expenditures		5000-5999	774,715.00	1,101,538.64	1,876,253.64	734,560.00	1,011,577.00	1,746,137.00	-6.9%
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	60,074.00	0.00	60,074.00	60,028.00	0.00	60,028.00	-0.1%
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			6,692,558.09	2,771,603.04	9,464,161.13	7,188,429.00	2,710,042.00	9,898,471.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			921,302.91	(911,541.04)	9,761.87	265,520.00	(1,477,119.00)	(1,211,599.00)	-12,511.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,306,132.00	0.00	1,306,132.00	1,424,225.00	0.00	1,424,225.00	9.0%
b) Transfers Out		7600-7629	946,803.00	0.00	946,803.00	1,043,356.00	0.00	1,043,356.00	10.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,250,575.00)	1,250,575.00	0.00	(1,228,228.00)	1,228,228.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(891,246.00)	1,250,575.00	359,329.00	(847,359.00)	1,228,228.00	380,869.00	6.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,056.91	339,033.96	369,090.87	(581,839.00)	(248,891.00)	(830,730.00)	-325.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,624,539.30	511,821.51	4,136,360.81	3,654,596.21	850,855.47	4,505,451.68	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

49 70961 0000000
Form 01
E8BY4WUJX(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			3,624,539.30	511,821.51	4,136,360.81	3,654,596.21	850,855.47	4,505,451.68	8.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,624,539.30	511,821.51	4,136,360.81	3,654,596.21	850,855.47	4,505,451.68	8.9%
2) Ending Balance, June 30 (E + F1e)			3,654,596.21	850,855.47	4,505,451.68	3,072,757.21	601,964.47	3,674,721.68	-18.4%
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	850,855.47	850,855.47	0.00	601,964.47	601,964.47	-29.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,933,056.21	0.00	1,933,056.21	1,262,287.21	0.00	1,262,287.21	-34.7%
West County JPAs: Special Ed and Transportation	0000	9780	70,000.00		70,000.00			0.00	
Fund Balance Support: Charters	0000	9780	541,558.00		541,558.00			0.00	
Technology Hardware Replacement	0000	9780	500,000.00		500,000.00			0.00	
Facilities: Repair/Replace	0000	9780	600,000.00		600,000.00			0.00	
Pension & Salary Increase Support	0000	9780	300,000.00		300,000.00			0.00	
Assignment Reduction due to Supports	0000	9780	(178,501.79)		(178,501.79)			0.00	
COVID19 Legal: Distance Learning	0000	9780	100,000.00		100,000.00			0.00	
West County JPAs: Special Ed and Transportation	0000	9780			0.00	70,000.00		70,000.00	
Fund Balance Support: Charters	0000	9780			0.00	658,092.00		658,092.00	
Technology Hardware Replacement	0000	9780			0.00	500,000.00		500,000.00	
Facilities: Repair/Replace	0000	9780			0.00	600,000.00		600,000.00	
Pension & Salary Increase Support	0000	9780			0.00	300,000.00		300,000.00	
Assignment Reductions due to Supports	0000	9780			0.00	(965,804.79)		(965,804.79)	
COVID19 Legal: Distance Learning	0000	9780			0.00	100,000.00		100,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,716,540.00	0.00	1,716,540.00	1,805,470.00	0.00	1,805,470.00	5.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									

Resource	Description	2022-23		2023-24
		Estimated	Actuals	Budget
2600	Expanded Learning Opportunities Program		310,725.00	246,405.00
6230	California Clean Energy Jobs Act		70,694.47	70,694.47
6266	Educator Effectiveness, FY 2021-22		125,335.00	94,100.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant		155,831.00	90,831.00
7435	Learning Recovery Emergency Block Grant		188,270.00	99,934.00
Total, Restricted Balance			850,855.47	601,964.47

TWIN HILLS UNION SCHOOL DISTRICT
GENERAL FUND = DISTRICT / APPLE BLOSSOM ELEMENTARY SCHOOL AND TWIN HILLS CHARTER MIDDLE SCHOOL COMBINED - FUNDS 01 AND 03
2023-24 CASH FLOW ESTIMATES @ Adopted Budget

GENERAL FUND F01+F03		2023-24 PROJECTIONS												DEFERRED	
DESCRIPT	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP
	ACCT #S														JUL-AUG
A: BEGIN CASH	9110	3,900,000.00	3,629,690.00	2,922,112.00	2,754,269.00	2,438,414.00	1,683,436.00	3,611,379.00	3,001,860.00	2,591,483.00	2,179,436.00	3,338,578.00	2,717,147.00		
B: RECEIPTS															
Rev Limit Prop Taxes	8020-8079	0.00	0.00	0.00	0.00	0.00	2,225,000.00	0.00	0.00	0.00	1,668,750.00	0.00	556,250.00	4,450,000.00	0.00
Principal Ap	8010-8019	127,629.00	127,629.00	229,727.00	229,727.00	229,727.00	229,727.00	229,727.00	229,727.00	229,727.00	229,727.00	229,727.00	229,727.00	2,552,528.00	0.00
Basic Aid Supp		45,000.00	45,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	900,000.00	0.00
Education Protection Acct	8012	0.00	0.00	295,860.00	0.00	0.00	295,860.00	0.00	0.00	295,859.00	0.00	0.00	295,859.00	1,183,438.00	0.00
Misc Funds	8080-8099	0.00	-127,158.00	-254,306.00	-169,536.00	-169,536.00	-219,536.00	-169,536.00	-127,536.00	-296,703.00	-148,343.00	-148,343.00	-106,343.00	-1,936,876.00	-148,343.00
Federal	8100-8299	0.00	0.00	0.00	7,911.00	98,885.00	66,971.00	7,911.00	0.00	9,888.00	0.00	63,017.00	254,583.00	69,220.00	0.00
Other State	8300-8599	0.00	0.00	0.00	0.00	0.00	14,046.00	28,677.00	0.00	0.00	28,677.00	31,500.00	0.00	102,900.00	410,546.00
Other Local	8600-8799	17,500.00	17,500.00	29,100.00	156,100.00	29,100.00	29,100.00	100,065.00	29,100.00	36,860.00	43,100.00	29,100.00	68,251.00	584,876.00	264,000.00
Interfund TF in	8910-8929	0.00	0.00	0.00	0.00	175,000.00	57,351.00	321,874.00	175,000.00	0.00	0.00	0.00	475,000.00	1,204,225.00	220,000.00
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		190,129.00	62,971.00	381,381.00	305,202.00	444,176.00	2,779,519.00	599,718.00	387,291.00	346,743.00	1,912,799.00	222,984.00	1,662,761.00	9,295,674.00	815,423.00
C: DISBURSEMENTS															
Certificated Salaries	1000-1999	49,000.00	347,859.00	347,859.00	347,859.00	347,859.00	347,859.00	347,859.00	347,859.00	347,859.00	347,859.00	347,859.00	377,861.00	3,905,451.00	0.00
Classified Salaries	2000-2999	62,000.00	110,000.00	142,661.00	142,661.00	142,661.00	142,661.00	142,661.00	142,661.00	142,661.00	142,661.00	142,661.00	146,667.00	1,602,616.00	0.00
Employee Benefits	3000-3999	45,500.00	181,189.00	206,189.00	184,189.00	184,189.00	184,189.00	184,189.00	184,189.00	184,189.00	184,189.00	184,189.00	193,171.00	2,099,561.00	321,692.00
Books and Supplies	4000-4999	42,402.00	21,018.00	18,428.00	18,634.00	23,232.00	8,064.00	6,897.00	7,481.00	3,552.00	8,150.00	2,727.00	2,401.00	162,986.00	0.00
Services and Other Op	5000-5999	74,608.00	110,483.00	130,087.00	87,307.00	376,213.00	98,419.00	207,631.00	30,478.00	80,529.00	70,798.00	146,979.00	332,605.00	1,746,137.00	0.00
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	60,028.00	0.00	0.00	0.00	0.00	0.00	0.00	60,028.00	0.00
Interfund TF out	7600-7629	0.00	0.00	0.00	0.00	125,000.00	10,356.00	320,000.00	85,000.00	0.00	0.00	20,000.00	388,000.00	948,356.00	95,000.00
Other Finance sources	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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		273,510.00	770,549.00	845,224.00	780,650.00	1,199,154.00	851,576.00	1,209,237.00	797,668.00	758,790.00	753,657.00	844,415.00	1,440,705.00	10,525,135.00	416,692.00
D: PRIOR YR TRANSACTIONS															
Accounts Receivable	9200	-6,929.00	0.00	391,000.00	159,593.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	543,664.00	
Accounts Payable	9500	-180,000.00	0.00	-95,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-275,000.00	
TOTAL PRIOR YR		-186,929.00	0.00	296,000.00	159,593.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	268,664.00	
E: NET INC/DEC	(B-C+D)	-270,310.00	-707,578.00	-167,843.00	-315,855.00	-754,978.00	1,927,943.00	-609,519.00	-410,377.00	-412,047.00	1,159,142.00	-621,431.00	222,056.00	-960,797.00	
F: ENDING CASH BAL	(A+E)	3,629,690.00	2,922,112.00	2,754,269.00	2,438,414.00	1,683,436.00	3,611,379.00	3,001,860.00	2,591,483.00	2,179,436.00	3,338,578.00	2,717,147.00	2,939,203.00		398,731.00

TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT, APPLE BLOSSOM, TWIN HILLS CMS -- FUNDS 01 AND 03 COMBINED: 2023-24 Multi-Year Projection @ Adopted Budget

	Object Codes	Prior Fiscal Year Budget: 2022-23			Current Fiscal Year Budget: 2023-24			First Subsequent Fiscal Year: 2024-25			Second Subsequent Fiscal Year: 2025-26		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				6.56%			8.22%			8.22%			3.29%
Funded COLA				13.26%			8.22%			3.94%			3.29%
ADA for LCFF Funding purposes				542.45			512.52			476.33			464.37
Enrollment				480			490			490			490
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	5,793,865	50,030	5,843,895	5,963,938	84,000	6,047,938	5,783,285	84,000	5,867,285	5,825,717	84,000	5,909,717
Transportation Funding: NEW 15-16		95,000	-	95,000	102,809	-	102,809	106,860	-	106,860	110,376	-	110,376
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	900,000	-	900,000	900,000	-	900,000	900,000	-	900,000	900,000	-	900,000
Federal Revenues	8100-8299	-	176,180	176,180	-	197,770	197,770	-	197,770	197,770	-	197,770	197,770
Federal Funding: COVID19 (Unearned - record as expensed)		-	249,224	249,224	-	126,033	126,033	-	-	-	-	-	-
Other State Revenues	8300-8599	95,611	152,273	247,884	96,326	95,428	191,754	96,835	95,428	192,263	97,313	95,428	192,741
State Funding: IPI, Universal PreK (Unearned-see Fed)		-	61,392	61,392	-	-	-	-	-	-	-	-	-
State Funding: ELO-P, Educator Effectiveness,		-	-	-	-	-	-	-	-	-	-	-	-
Art Music IM BG, Learning Recovery ER BG		-	557,836	557,836	-	-	-	-	-	-	-	-	-
STRS on Behalf of State		-	313,697	313,697	-	321,692	321,692	-	337,776	337,776	-	354,667	354,667
THCMS Declining Enrollment Protection 22-23 only		332,293	-	332,293	-	-	-	-	-	-	-	-	-
Local Revenues	8600-8799	447,092	299,430	746,522	440,876	408,000	848,876	443,870	295,000	738,870	446,790	295,000	741,790
Total Revenue		7,613,861	1,860,062	9,473,923	7,453,949	1,232,923	8,686,872	7,280,850	1,009,974	8,290,824	7,330,196	1,026,865	8,357,061
Expenditures													
Certificated Salaries	1000-1999	3,039,354	242,511	3,281,865	3,294,763	432,752	3,727,517	3,336,328	359,739	3,696,067	3,391,814	366,933	3,758,747
Certificated Salaries One Time Grant Funds		-	198,088	198,088	-	177,934	177,934	-	14,000	14,000	-	14,000	14,000
Classified Salaries	2000-2999	1,125,528	341,703	1,467,231	1,291,381	311,235	1,602,616	1,317,209	317,460	1,634,669	1,343,553	323,809	1,667,362
Classified Salaries One Time Grant Funds		-	200	200	-	-	-	-	-	-	-	-	-
Employee Benefits -- Statutory	3301-3399;	218,706	42,993	261,699	223,782	17,525	241,307	227,551	15,542	243,093	231,760	15,853	247,613
Employee Benefits One Time Grant Funds	3501-3699	-	44,622	44,622	-	39,084	39,084	-	3,200	3,200	-	3,200	3,200
Employee Benefits STRS on Behalf of State	3101-3199	-	313,697	313,697	-	321,692	321,692	-	337,776	337,776	-	354,667	354,667
Employee Benefits STRS	3101-3199	544,258	43,262	587,520	599,176	106,122	705,298	613,601	68,710	682,311	623,770	70,084	693,854
Employee Benefits PERS	3201-3300	282,099	82,897	364,996	336,175	81,368	417,543	361,049	87,936	448,985	376,246	91,638	467,884
Employee & Retiree Benefits -- Health & Welfare	3400-3499; 3700-3799; 3900-3998	537,217	62,388	599,605	585,170	89,370	674,540	596,874	82,627	679,501	608,811	84,280	693,091
EE Benefits-H&W One Time Grant Funds		-	24,558	24,558	-	21,789	21,789	-	-	-	-	-	-
Books and Supplies	4000-4999	110,607	256,723	367,330	63,392	58,594	121,986	64,655	59,493	124,148	65,951	60,410	126,361
Books and Supplies One Time Grant Funds		-	16,423	16,423	-	41,000	41,000	-	-	-	-	-	-
Services, Other Operating Expenses	5000-5999	774,715	976,302	1,751,017	734,560	916,460	1,651,020	749,250	927,650	1,676,900	764,240	946,203	1,710,443
Services One Time Grant Funds		0	125,237	125,237	0	95,117	95,117	0	17,000	17,000	0	17,000	17,000
Restricted Expense Adjustment		-	-	-	-	-	-	2,166	(2,166)	-	25,323	(25,323)	-
Necessary Expense Reductions - see narrative		-	-	-	-	-	-	(650,000)	-	(650,000)	(850,000)	-	(850,000)
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7299	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7300-7499	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo: BAS to D21 charter	7299	60,074	-	60,074	60,028	-	60,028	50,000	-	50,000	50,000	-	50,000
Total Expenditures		6,692,558	2,771,604	9,464,162	7,188,429	2,710,042	9,898,471	6,668,683	2,288,967	8,957,650	6,631,468	2,322,754	8,954,222
Excess (Deficiency)		921,303	(911,542)	9,761	265,520	(1,477,119)	(1,211,599)	612,167	(1,278,993)	(666,826)	698,728	(1,295,889)	(597,161)
Transfers In	8910-8929	1,306,132	-	1,306,132	1,424,225	-	1,424,225	1,217,816	-	1,217,816	1,206,706	-	1,206,706
Transfers Out (enter as negative)	7610-7629	(946,803)	-	(946,803)	(1,043,356)	-	(1,043,356)	(883,000)	-	(883,000)	(883,000)	-	(883,000)
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program	8980-8999	(1,250,575)	1,250,575	-	(1,228,228)	1,228,228	-	(1,244,793)	1,244,793	-	(1,261,689)	1,261,689	-
Total Transfers/Other Uses		(891,246)	1,250,575	359,329	(847,359)	1,228,228	380,869	(909,977)	1,244,793	334,816	(937,983)	1,261,689	323,706
Net Increase (Decrease)		30,057	339,033	369,090	(581,839)	(248,891)	(830,730)	(297,810)	(34,200)	(332,010)	(239,255)	(34,200)	(273,455)
Fund Balance													
Beginning Balance		3,624,539	511,821	4,136,360	3,634,596	850,854	4,505,450	3,072,757	601,963	3,674,720	2,774,947	567,763	3,342,710
Audit Adjustment(s)		-	-	-	-	-	-	-	-	-	-	-	-
Net Ending Balance		3,634,596	850,854	4,505,450	3,072,757	601,963	3,674,720	2,774,947	567,763	3,342,710	2,535,692	533,563	3,069,255
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	-	850,854	850,854	-	601,963	601,963	-	567,763	567,763	-	533,563	533,563
Restricted COVID19 Rev 20-21, Exp 21-22	9740	-	-	-	-	-	-	-	-	-	-	-	-
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		541,558	-	541,558	658,092	-	658,092	397,202	-	397,202	218,625	-	218,625
Assigned - Fund Bal Site Support/Pensions/Tech/Facilities-Net		1,221,498	-	1,221,498	434,195	-	434,195	287,845	-	287,845	232,417	-	232,417
Assigned - Lottery Unrestricted		-	-	-	-	-	-	-	-	-	-	-	-
Assigned - COVID19 Legal / No Expense Reductions		100,000	-	100,000	100,000	-	100,000	400,000	-	400,000	400,000	-	400,000
Reserve for Economic Uncertainties	9789	1,716,540	-	1,716,540	1,805,470	-	1,805,470	1,614,900	-	1,614,900	1,609,650	-	1,609,650
Unassigned/Unappropriated Ending Bal	9790	0	-	0	0	-	0	0	-	0	0	-	0
Net Ending Balance		3,634,596	850,854	4,505,450	3,072,757	601,963	3,674,720	2,774,947	567,763	3,342,710	2,535,692	533,563	3,069,255
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		\$ 312,448	\$ 3,000	\$ 315,448	\$ 315,448	\$ 5,000	\$ 320,448	\$ 320,448	\$ 5,000	\$ 325,448	\$ 325,448	\$ 5,000	\$ 330,448

**TWIN HILLS UNION SCHOOL DISTRICT
APPLE BLOSSOM SCHOOL AND DISTRICT
2023-24 CASH FLOW ESTIMATES @ Adopted Budget**

APPLE B ELEM/DISTRICT	2023-24 PROJECTIONS													DEFERRED	
MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
ACCT #S														JU-AU 24	
DESCRIPTION															
A: BEGIN CASH	9110	3,300,000.00	3,031,374.00	2,445,223.00	2,320,483.00	2,053,650.00	1,458,643.00	3,334,862.00	2,469,615.00	2,218,823.00	1,711,770.00	2,940,494.00	2,399,692.00		
B: RECEIPTS															
Rev Limit Prop Taxes	8020-8079						2,225,000.00				1,668,750.00		556,250.00	4,450,000.00	4,450,000.00
LCFF State Aid	8010-8019	91,130.00	91,130.00	164,032.00	164,032.00	164,032.00	164,032.00	164,032.00	164,032.00	164,032.00	164,032.00	164,032.00	164,032.00	1,822,580.00	1,822,580.00
Basic Aid Supplement	8011	45,000.00	45,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	900,000.00	900,000.00
Education Protection Act	8012			172,702.00			172,702.00			172,701.00		172,701.00		690,806.00	690,806.00
Deferred Maintenance TF	8091						-50,000.00							-50,000.00	-50,000.00
In Lieu Property Tax	8080-8099		-180,363.00	-360,722.00	-240,480.00	-240,480.00	-240,480.00	-198,480.00	-420,852.00	-210,420.00	-210,420.00	-168,420.00	-2,711,597.00	-210,420.00	-2,922,017.00
Federal	8100-8299				7,911.00	98,885.00	3,955.00	7,911.00			9,888.00	0.00	128,550.00	69,220.00	197,770.00
Federal COVID							63,016.00					63,017.00	126,033.00		126,033.00
Other State - see below	8300-8599														
Mandated Block Grant							10,328.00						10,328.00		10,328.00
State COVID													0.00		0.00
New Block Grants													0.00	0.00	0.00
Lottery, Unrest+Rest								16,590.00			16,590.00		33,180.00	33,180.00	66,360.00
Special Ed: ERMHS												31,500.00	31,500.00	31,500.00	63,000.00
STRS on Behalf of / State Liability													0.00	210,334.00	210,334.00
Other Local	8600-8799														0.00
Interest					12,500.00			12,500.00			12,500.00		37,500.00	12,500.00	50,000.00
Rent, Util, SR MOU, Misc		3,000.00	3,000.00	3,000.00	116,000.00	3,000.00	3,000.00	59,965.00	3,000.00	10,760.00		3,000.00	132,151.00	342,876.00	592,876.00
Special Ed		14,500.00	14,500.00	26,100.00	26,100.00	26,100.00	26,100.00	26,100.00	26,100.00	26,100.00	26,100.00	26,100.00	-63,900.00	200,000.00	200,000.00
Interfund TF in (MOUs TH+OV+ASP)	8910-8929					175,000.00	57,351.00		175,000.00				175,000.00	582,351.00	802,351.00
Contributions from Unrest.	8930-8979												100,000.00	100,000.00	100,000.00
Other Non-Revenue													0.00		0.00
TOTAL RECEIPTS		153,630.00	-26,733.00	86,112.00	167,063.00	307,537.00	2,516,004.00	127,618.00	250,652.00	33,741.00	1,771,440.00	95,212.00	1,211,831.00	6,694,107.00	7,310,421.00
C: DISBURSEMENTS															
Certificated Salaries	1000-1999	38,000.00	222,841.00	222,841.00	222,841.00	222,841.00	222,841.00	222,841.00	222,841.00	222,841.00	222,841.00	242,841.00	2,509,251.00		2,509,251.00
Classified Salaries	2000-2999	55,000.00	90,000.00	117,846.00	117,846.00	117,846.00	117,846.00	117,846.00	117,846.00	117,846.00	117,846.00	117,849.00	1,323,463.00		1,323,463.00
Employee Benefits	3000-3999	38,000.00	131,189.00	131,189.00	131,189.00	131,189.00	131,189.00	131,189.00	131,189.00	131,189.00	131,189.00	136,188.00	1,486,078.00	210,334.00	1,696,412.00
Books & Supplies	4000-4999	2,402.00	16,335.00	14,414.00	17,296.00	19,218.00	6,726.00	2,883.00	4,805.00	2,883.00	4,805.00	1,922.00	2,401.00	96,090.00	96,090.00
Services & Other Operational	5000-5999	66,035.00	99,053.00	115,562.00	82,544.00	371,450.00	90,799.00	198,106.00	24,763.00	66,035.00	66,035.00	142,216.00	328,289.00	1,650,887.00	1,650,887.00
Capital Outlay	6000-6599													0.00	0.00
Other Outgo	7000-7499						60,028.00							60,028.00	60,028.00
Interfund TF out (Cafet)	7600-7629					40,000.00		20,000.00				20,000.00	3,000.00	83,000.00	83,000.00
Interfund TF out (BAS/OPEB)	7600-7629						10,356.00	300,000.00				300,000.00	610,356.00		610,356.00
Other Non-Expenditures													0.00		0.00
TOTAL DISBURSEMENTS		199,437.00	559,418.00	601,852.00	571,716.00	902,544.00	639,785.00	992,865.00	501,444.00	540,794.00	542,716.00	636,014.00	1,130,568.00	7,819,153.00	8,029,487.00
D: PRIOR YR TRANSACTIONS															
Accounts Receivable	92x														
Prior year LCFF, In Lieu Property Tax															
Lottery, Other State, Interest		-72,819.00			27,820.00									-44,999.00	
Prior year Clear Due To/From				391,000.00	110,000.00									501,000.00	
Accounts Payable	95x														
Prior year: Clear Due To/From, MOU, Books															
Sup, Unearned Rev. CY Use Tax		-150,000.00												-150,000.00	
TOTAL PRIOR YR		-222,819.00	0.00	391,000.00	137,820.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	306,001.00	
E: NET INC/DEC	(B-C+D)	-268,626.00	-586,151.00	-124,740.00	-266,833.00	-595,007.00	1,876,219.00	-865,247.00	-250,792.00	-507,053.00	1,228,724.00	-540,802.00	81,263.00	-819,045.00	
F: ENDING CASH BALANCE	(A+E)	3,031,374.00	2,445,223.00	2,320,483.00	2,053,650.00	1,458,643.00	3,334,862.00	2,469,615.00	2,218,823.00	1,711,770.00	2,940,494.00	2,399,692.00	2,480,955.00	405,980.00	

Notes: Amount expected in or after July of 2024 for all types of revenue is estimated at over \$400,000. This includes In Lieu property tax to charters, MOU amounts due from charters. 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 (\$210,334). Expenses to be made after June 30, 2024 shows the book entry amount for STRS on Behalf of State (will not be paid) and estimated amounts to be paid after that date in supplies and services.

Twin Hills Union School District - District & Apple Blossom Elementary School
2023-24 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

	2022-23	2023-24	2024-25	2025-26
	Prior Fiscal Year Actual	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
Revenue				
LCFF Revenue Sources				
Funded/Planning COLA	6.56% + 6.70% Base Inc	8.22%	3.94%	3.29%
Unduplicated Count # / Rolling % for Sup Grant	72 / 24.25%	70 / 24.08%	70 / 24.57%	70 / 24.56%
Funded ADA / Actual ADA	3 year average ADA 352.45 / CY ADA 272.11	3 year average ADA 317.52 / CY ADA 268.00	3 year average ADA 281.33 / CY ADA 268.00	3 year average ADA 269.37 / CY ADA 268.00
Enrollment (w/LCFF - TK below age 5)	293.00	285 : LCFF 285	285 : LCFF 285	285 : LCFF 285
Enrollment notes:	1 NPS+0 SCOE	1 SCOE student (not reported above)	1 SCOE student (not reported above)	1 SCOE student (not reported above)
Property Taxes % inc/dec	\$4,392,468	\$4.45 Million	\$4.5 Million	\$4.55 Million
In Lieu Property Tax per ADA	\$4,571	\$4,548	\$4,775	\$4,890
Transportation Funding	\$95,000	\$102,809 prior year plus COLA starts this year	\$106,860 (prior year plus COLA)	\$110,376 (prior year plus COLA)
Revenue Transfer to Deferred Maintenance	\$50,000	\$50,000 Same as prior year	\$50,000	Same as prior year
Basic Aid Supplemental Funding	\$900,000	\$900,000 estimate based prior year	Same as prior year	Same as prior year
Federal	Rest: Spec Ed, Title 1 & Title 2	Rest: Special Ed plus Title 1 & Title 2 based on prior year, rounded.	Same as prior year	Same as prior year
COVID19 Federal Funding (Unearned, recorded as spent)	\$213,768	\$126,033 ESSER Res 3213, 3218, 3219	Res 3214 not included, for summer school/extended day only	Res 3214 not included, for summer school/extended day only
Other State				
Lottery Unrestricted/Restricted	Unr \$170 : Rest \$67	Unr \$170 Rest \$67 ADA*1.04446	Unr \$170 Rest \$67 ADA*1.04446	Unr \$170 Rest \$67 ADA*1.04446
Mandated Block Grant	Unr \$34.94	Unr \$37.81 *prior year ADA	Unr \$39.30 *prior year ADA	Unr \$40.59 *prior year ADA
Special Ed Mental Health (ERMHS)	\$20,247	Rest: \$63,000 counseling & psych costs	Same as PY	Same as PY
COVID19 IPI and UPK (Unearned, see Fed)	\$54,121	Record Revenue when funds spent.	20-21 through 22-23 Only	20-21 through 22-23 Only
ELO-P, Educator Effectiveness, , Art Music IM BG, Learning Recovery ER BG	\$369,687	21-22 and 22-23 Only	21-22 and 22-23 Only	21-22 and 22-23 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	\$55,000	Unr Interest \$50,000	Same as PY	Same as PY
Other Local, see Narrative	SR MOU, rents, other	Unr SunRidge MOU \$250k, rents, util	PY + rent inc THH + SCOE EE inc	PY + rent inc THH + SCOE EE inc
Donations, Safety, COVID Testing, see Narrative	\$45,249	Rest: RESIG Safety and donations will be budgeted when actually received	Zero, only budgeted when received	Zero
Special Ed Transfers	\$248,845	Unr Consortium Rent. Rest funding from SELPA, SR share of WC Consortium costs	Prior year - one time 23-24 SELPA funding of \$113,000	Same as PY
Expenditures				
Certificated Salaries				
Staffing (FTEs)	19.2 FTE Teachers & Student Support (Counselor, Intervention) plus 1.0 FTE Site Admin +1.0 FTE Superintendent	21.5 FTE Teachers & Student Support: Teachers 15.0 FTE; AB, TH, OV, Dist Special Ed 4.3 FTE; Intervention 1.0 FTE; Enrichment (Art & Music) 0.7 FTE; Counselor 0.5 FTE Admin=1.0 FTE Site Admin, 1.0 FTE Superintendent	See necessary reductions, staffing will need reduced if student enrollment is not increased. MYP amounts do not include any specific dollar reductions by category until a plan is developed. Rest: deduct 0.50 FTE Dist Special Ed and reduce Special Ed teacher by 0.20 FTE.	See prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2% and CRSP adjustments. Reductions in staffing expected but not included.	Prior year plus 2%
One Time Grant Funds	Math Intervention 0.8 FTE, Maker 0.4 FTE	Counselor 0.5 FTE; Special Ed/Student Services 0.5 FTE, Summer School Admin 0.05 FTE	None of the prior year personnel. Amount for professional development using Res 6266	Same as prior year
Classified Salaries				
Staffing (FTEs)	16.8 FTE (with TH site maint and AB+TH special ed) 6.0 FTE District	16.3 FTE (includes AB+TH Special Ed Instr Assist 3.60 FTE, Health Tech 0.60 FTE). 6.0 FTE District personnel	See necessary reductions, staffing to be reduced if student enrollment is not increased.	See Prior Year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	PY + estimated 2%
One Time Grant Funds	Professional Development only, Res 6266	None (to be determined)	None	None
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on actual current payroll	Prior year minus 1x + 2%	Prior year + 2%
One Time Grant Funds	ER costs for 1X pgms	Employer costs for 1X grant funded programs	Res 6266 Prof development	Same as prior year
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=19.1%; PERS=25.37	STRS = 19.1%; PERS = 26.68%	STRS = 19.1%; PERS = 27.7%	STRS = 19.1%; PERS = 28.3%
Health & Welfare Benefits	\$13,690 full FTE	District annual maximum for a full FTE is apx. \$15,600. Actual cost known to date.	Prior year + 2%	Prior year + 2%
One Time Grant Funds	Costs for 1X pgms	H&W costs for 1X grant funded programs	Prior years only	Prior years only

Twin Hills USD - District & Apple Blossom Elementary School - 2023-24 Multi-Year Projection Assumptions @ Adopted Budget page 2 of 2

Assumptions Continued	2022-23		2023-24		2024-25		2025-26	
District/AB 23-24 Adopted Budget	Prior Fiscal Year Actual		Current Budget Year		1st Subsequent Year		2nd Subsequent Year	
			Expenses based on prior year. One time purchases, carryover, and donations received are not budgeted		Prior year + 2%		Prior year + 2%	
Books and Supplies					None		None	
One Time Grant Funds		\$10,927	Estimated expenses \$1,000					
			Current known expenses including: Unrestricted; JPA Transportation (see below), utilities, legal fees; Restricted special education, federal programs, RRM.		Prior year + 2%		Prior year + 2%	
Services, Other Operating Expenses					Same as prior year. To be updated 1st Int.		Same as prior year.	
Transportation (matches funding)		\$95,000	\$95,000, will update to match revenue 1st Int					
One Time Grant Funds		\$114,962	Estimated expenses \$91,817 for ELOP Summer School, prof. dev., garden instructor		Estimated expenses \$10,000 Prof Dev R6266		Same as prior year.	
Restricted Expense Adjustment			See subsequent years		Annual expenses increase, revenue generally does not, no adjust this year		Adj needed, annual expenses increase, revenue generally does not	
					Expenses need reduced by \$500,000. Need to work on plans to use PY categorical funding to slow necessary reductions.		Additional reduction of \$200,000 added to prior year = \$700,000	
Necessary Expense Reductions			See subsequent years				Note: Reduction still results in overspending.	
Capital Outlay	\$0		None anticipated to date		None		None	
	\$50,000 Exp support + \$10,074 CRSP		\$50,000 Expense support + \$10,028 CRSP		\$50,000 Expense support		\$50,000 Expense support	
Other Outgo: BAS to D21 SunRidge								
Transfers In								
MOU amounts from Charters+ABASP		\$745,000	\$730K Charters+\$15k ABASP		\$730k Charters+ \$15k ABASP		Same as prior year	
CRSP from Fund 20		\$55,406	\$57,351		\$11,706		\$11,706	
Transfers Out								
Contribution to Cafeteria Fund		\$86,400	\$83,000 is current estimate		\$83,000 is current estimate		Same as prior year	
Basic Aid Supplement Funds to THCMS		\$450,000	\$600,000 is current estimate		\$450,000 is current estimate		\$450,000 is current estimate	
Basic Aid Supplement/CRSP Funds to OV		\$60,403	CRSP \$10,356		None		None	
Contributions: Restricted								
Special Ed Encroachment & ADA transfers		\$825,875	\$802,228		Prior year + 2%		Prior year +2%	
Routine Restricted Maintenance		\$300,000	\$300,000		No change		No change	
PIP Program		\$24,700	\$26,000		Prior year + 2%		Prior year + 2%	
Net Increase (Decrease) - Unrestricted			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	
	CA Clean EF \$15,103 + \$210,725 ELO/COVID + Ed EF \$84,973 + Art Music IMDBG \$90,692 + LRER BG \$115,260		CA Clean Energy \$15,103, ELO Res2600 \$146,405, Ed Effect Res6266 \$60,699, Art Music IMD BG Res6762 \$65,692, LRER BG Res7435 \$99,081		CA Clean Energy \$15,103, ELO Res2600 \$146,405, Ed Effect Res6266 \$37,199, Art Music IMD BG Res6762 \$65,692, LRER BG Res7435 \$99,081		CA Clean Energy \$15,103, ELO Res2600 \$146,405, Ed Effect Res6266 \$13,699, Art Music IMD BG Res6762 \$65,692, LRER BG Res7435 \$99,081	
Restricted			MYP & SACS show each Assignment w/amount, Narrative & Exhibit B have details		MYP & SACS show each Assignment w/amount, Narrative & Exhibit B have details		MYP & SACS show each Assignment w/amount, Narrative & Exhibit B have details	
Assigned- See MYP+SACS+Exhibit B			BP 3100 = 17% rounded up		BP 3100 = 17% rounded up		BP 3100 = 17% rounded up	
Reserve for Economic Uncertainties (REU)		17%	Balance after Assignments and REU		Balance after Assignments and REU		Balance after Assignments and REU	
Unassigned/Unappropriated								
2022-23: Please see budgeted dollar amounts on MYP.			RRM & REU calculated without STRS on Behalf of State					

Abbreviations:

Adj = Adjusted, Adjustment(s)

Art, Music IMD BG= Art, Music, Instructional Materials Discretionary Block Grant

BA = original Budget Adopted in June

BP = Board Policy

Ed Effect = Educator Effectiveness

EU = Economic Uncertainties

inc/dec = increase/decrease

FTE = Full Time Equivalent

k = thousands

LLM/PI/ELO = Learning Loss Mitigation/In Person Instruction/Expanded Learning Opport.

LRER BG = Learning Recovery Emergency Block Grant

MYP = Multi-year projection

NPS = Non Public School

Abbreviations (continued):

PERS = Public Employee Retirement System (Classified personnel)

PY = prior year

R&R = Repair or replace

Rest = restricted

REU = Reserve for Economic Uncertainties

RRM = Routine Restricted Maintenance

SACS = State software reports (Standardized Account Code Structure)

STRS = State Teachers Retirement System (Certificated Teachers, Counselors and Administrators)

Unr = unrestricted

WC = West County

YEC = Year end close

TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT AND APPLE BLOSSOM - FUND 01: 2023-24 Multi-Year Projection @ Adopted Budget

Object Codes		Prior Fiscal Year Budget: 2022-23			Current Fiscal Year Budget: 2023-24			First Subsequent Fiscal Year: 2024-25			Second Subsequent Fiscal Year: 2025-26			
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
COLA (percentage)				6.56%			8.22%			3.94%			3.29%	
Funded COLA			LCFF funding	13.26%		LCFF funding	8.22%		LCFF funding	3.94%		LCFF funding	3.29%	
ADA for LCFF Funding purposes			rolling 3 yr avg	352.45		rolling 3 yr avg	317.52		rolling 3 yr avg	281.33		rolling 3 yr avg	269.37	
ADA for budget year Enrollment		Donation Rev & Exp shown as rec'd		272.11	Donation Rev & Exp NOT shown		268.00	Donation Rev & Exp NOT shown		268.00	Donation Rev & Exp NOT shown		268.00	
Revenue				293.00			285.00			285.00			285.00	
LCFF Sources: LCFF, EPA, Property Tax		8010-8099	3,927,902	50,030	3,977,932	3,854,560	84,000	3,938,560	3,583,721	84,000	3,667,721	3,554,095	84,000	3,638,095
Transportation Funding			95,000	-	95,000	102,809	-	102,809	106,860	-	106,860	110,376	-	110,376
Revenue transfer (Def Maint, F14)		8091	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Basic Aid Supplement: Cur & Subq years, estimates only			900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
Federal Revenues		8100-8299	-	176,180	176,180	-	197,770	197,770	-	197,770	197,770	-	197,770	197,770
Federal Funding: COVID19 (Unearned - record as expensed)			-	213,768	213,768	-	126,033	126,033	-	-	-	-	-	-
Other State Revenues		8300-8599	58,364	139,007	197,371	57,928	81,760	139,688	58,132	81,760	139,892	58,478	81,760	140,238
State Funding: IPI, Universal PreK (Unearned-see Fed)			-	54,121	54,121	-	-	-	-	-	-	-	-	-
State Funding: ELO-P, Educator Effectiveness, Art Music IM BG, Learning Recovery ER BG			-	369,687	369,687	-	-	-	-	-	-	-	-	-
Other State: STRS/PERS on Behalf of State			202,070	202,070	202,070	-	210,334	210,334	-	220,850	220,850	-	231,895	231,895
Local Revenues		8600-8799	440,592	284,094	724,686	434,876	408,000	842,876	437,870	295,000	732,870	440,790	295,000	735,790
Total Revenue			5,371,858	1,488,957	6,860,815	5,300,173	1,107,897	6,408,070	5,036,583	879,380	5,915,963	5,013,739	890,425	5,904,164
Expenditures														
Certificated Salaries		1000-1999	1,773,299	242,511	2,015,810	1,953,675	432,752	2,386,427	1,979,086	359,739	2,338,825	2,018,440	366,933	2,385,373
Certificated Salaries One Time Grant Funds			-	169,945	169,945	-	122,824	122,824	-	11,000	11,000	-	11,000	11,000
Classified Salaries		2000-2999	877,981	341,703	1,219,684	1,012,228	311,235	1,323,463	1,032,473	317,460	1,349,933	1,053,122	323,809	1,376,931
Classified Salaries One Time Grant Funds			-	200	200	-	-	-	-	-	-	-	-	-
Employee Benefits -- Statutory		3301-3399;	149,429	42,993	192,422	156,124	17,525	173,649	158,849	15,542	174,391	162,026	15,853	177,879
Employee Benefits One Time Grant Funds		3501-3699	-	38,295	38,295	-	26,960	26,960	-	2,500	2,500	-	2,500	2,500
Employee Benefits STRS/PERS on Behalf of State			-	202,070	202,070	-	210,334	210,334	-	220,850	220,850	-	231,895	231,895
Employee Benefits STRS		3101-3199	326,015	43,262	369,277	361,911	106,122	468,033	369,137	68,710	437,847	376,520	70,084	446,604
Employee Benefits PERS		3201-3299	208,738	82,897	291,635	249,358	81,368	330,726	267,897	87,936	355,833	279,173	91,638	370,811
Employee & Retiree Benefits -- Health & Welfare		3400-3499;	351,592	62,388	413,980	384,135	89,370	473,505	391,818	82,627	474,445	399,654	84,280	483,934
EE Benefits-H&W One Time Grant Funds		3700-3799	-	19,897	19,897	-	13,205	13,205	-	-	-	-	-	-
Books and Supplies		4000-4999	78,712	200,323	279,035	50,164	44,926	95,090	51,165	45,825	96,990	52,191	46,742	98,933
Books and Supplies One Time Grant Funds			-	10,927	10,927	-	1,000	1,000	-	-	-	-	-	-
Services, Other Operating Expenses		5000-5999	684,685	961,762	1,646,447	642,610	916,460	1,559,070	655,460	927,650	1,583,110	668,570	946,203	1,614,773
Services One Time Grant Funds			-	114,962	114,962	-	91,817	91,817	-	10,000	10,000	-	10,000	10,000
Restricted Expense Adjustment (clear through unres)			-	-	-	-	-	-	2,166	(2,166)	-	25,323	(25,323)	-
Necessary Expense Reductions - see narrative			-	-	-	-	-	-	(500,000)	(500,000)	-	(700,000)	(700,000)	-
Capital Outlay		6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo		7100-7199;	-	-	-	-	-	-	-	-	-	-	-	-
7300-7499		7299	60,074	-	60,074	60,028	-	60,028	50,000	-	50,000	50,000	-	50,000
Other Outgo: BAS & CRSP to D21 Charter			-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures			4,510,525	2,534,135	7,044,660	4,870,233	2,465,898	7,336,131	4,458,051	2,147,673	6,605,724	4,385,019	2,175,614	6,560,633
Excess (Deficiency)			861,333	(1,045,178)	(183,845)	429,940	(1,358,001)	(928,061)	578,532	(1,268,293)	(689,761)	628,720	(1,285,189)	(656,469)
Transfers In from OVS		8910-8929	380,000	-	380,000	380,000	-	380,000	380,000	-	380,000	380,000	-	380,000
Transfers In from THCMS		8910-8929	350,000	-	350,000	350,000	-	350,000	350,000	-	350,000	350,000	-	350,000
Transfers In from F20 OPEB for CRSP		8910-8929	55,406	-	55,406	57,351	-	57,351	11,706	-	11,706	11,706	-	11,706
Transfers In from ABASP		8910-8929	15,000	-	15,000	15,000	-	15,000	15,000	-	15,000	15,000	-	15,000
Transfers Out to Cafeteria (enter as negative)		7610-7629	(86,400)	-	(86,400)	(83,000)	-	(83,000)	(83,000)	-	(83,000)	(83,000)	-	(83,000)
Transfers Out: BAS to Fund 03		7200+7600	(450,000)	(450,000)	(900,000)	(600,000)	(600,000)	(1,200,000)	(450,000)	(450,000)	(900,000)	(450,000)	(450,000)	(900,000)
Transfers Out: BAS / CRSP to OV			(60,403)	-	(60,403)	(10,356)	-	(10,356)	-	-	-	-	-	-
Transfers Out: BAS Assist with 20-21 4% Salary Increase			-	-	-	-	-	-	-	-	-	-	-	-
Other Sources		8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative)		7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program		8980-8999	(1,150,575)	1,250,575	100,000	(1,128,228)	1,228,228	100,000	(1,144,793)	1,244,793	100,000	(1,161,689)	1,261,689	100,000
Total Transfers/Other Uses			(946,972)	1,250,575	303,603	(1,019,233)	1,228,228	208,995	(921,087)	1,244,793	323,706	(937,983)	1,261,689	323,706
Net Increase (Decrease)			(85,639)	205,397	119,758	(589,293)	(129,773)	(719,066)	(342,555)	(23,500)	(366,055)	(309,263)	(23,500)	(332,763)
Fund Balance														
Beginning Balance			3,537,021	311,356	3,848,377	3,451,382	516,753	3,968,135	2,862,089	386,980	3,249,069	2,519,534	363,480	2,883,014
Audit Adjustment(s)			-	-	-	-	-	-	-	-	-	-	-	-
Net Ending Balance			3,451,382	516,753	3,968,135	2,862,089	386,980	3,249,069	2,519,534	363,480	2,883,014	2,210,271	339,980	2,550,251
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	-	516,753	516,753	-	386,980	386,980	-	363,480	363,480	-	339,980	339,980
Restricted COVID19 Rev 20-21, Exp 21-22		9740	-	-	-	-	-	-	-	-	-	-	-	-
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			248,626	-	248,626	265,502	-	265,502	183,387	-	183,387	117,729	-	117,729
Assigned - Amount required for OV to meet BP3100			396,156	-	396,156	317,571	-	317,571	123,814	-	123,814	-	-	-
Assigned - Amount required for SR to meet BP3100			145,402	-	145,402	340,521	-	340,521	273,388	-	273,388	218,625	-	218,625
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			(178,502)	-	(178,502)	(965,805)	-	(965,805)	(1,112,155)	-	(1,112,155)	(1,167,583)	-	(1,167,583)
Assigned - Lottery Res 1100 Unrestricted			-	-	-	-	-	-	-	-	-	-	-	-
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			-	-	-	-	-	-	300,000	-	300,000	300,000	-	300,000
Reserve for Economic Uncertainties		9789	1,264,700	-	1,264,700	1,329,300	-	1,329,300	1,176,100	-	1,176,100	1,166,500	-	1,166,500
Unassigned/Unappropriated Ending Bal		9790	0	0	0	0	0	0	0	0	(0)	0	0	(0)
Net Ending Balance			3,451,382	516,753	3,968,135	2,862,089	386,980	3,249,069	2,519,534	363,480	2,883,014	2,210,271	339,980	2,550,251
Reserve percentage is based on Reserve of Economic Uncertainties+ Unassigned/Unappropriated Ending Bal divided by Total Expenditures and Transfers Out.				17%			17%			17%			17%	

Twin Hills Union Elementary (70961) - Apple Blossom Elem/District
Adopted Budget 2023-24

5/24/2023

	2022-23	2023-24	2024-25	2025-26
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	13.26%	8.22%	3.94%	3.29%
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	\$3,247,324	\$3,165,801	\$2,915,852	\$2,883,989
Grade Span Adjustment	220,286	215,399	196,176	191,843
Supplemental Grant	168,179	162,839	152,925	151,085
Concentration Grant	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-ons: Home-to-School Transportation	95,000	102,809	106,860	110,376
Add-ons: Small School District Bus Replacement Program	-	-	-	-
Add-ons: Transitional Kindergarten	30,268	48,708	56,955	65,365
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$3,761,057	\$3,695,556	\$3,428,768	\$3,402,658
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	261,813	261,813	261,813	261,813
Additional State Aid	-	-	-	-
Total LCFF Entitlement	4,022,870	3,957,369	3,690,581	3,664,471
LCFF Entitlement Per ADA	\$ 11,414	\$ 12,463	\$ 13,118	\$ 13,604
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 1,833,226	\$ 1,822,580	\$ 1,724,585	\$ 1,720,124
EPA (for LCFF Calculation purposes)	\$ 578,558	\$ 690,806	\$ 622,535	\$ 626,987
<i>Local Revenue Sources:</i>				
Property Taxes (Object 8021 to 8089)	\$ 4,392,468	\$ 4,450,000	\$ 4,500,000	\$ 4,550,000
In-Lieu of Property Taxes (Object Code 8096)	(2,781,382)	(3,006,017)	(3,156,539)	(3,232,640)
<i>Property Taxes net of In-Lieu</i>	<i>\$ 1,611,086</i>	<i>\$ 1,443,983</i>	<i>\$ 1,343,461</i>	<i>\$ 1,317,360</i>
TOTAL FUNDING	4,022,870	3,957,369	3,690,581	3,664,471
Basic Aid Status				
Excess Taxes	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	4,022,870	3,957,369	3,690,581	3,664,471
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	45.21920787%	45.21920787%	45.21920787%	45.21920787%
% of Adjusted Revenue Limit - P-2	45.21920787%	45.21920787%	45.21920787%	45.21920787%
EPA (for LCFF Calculation purposes)	\$ 578,558	\$ 690,806	\$ 622,535	\$ 626,987
EPA, Current Year (Object Code 8012)	\$ 578,558	\$ 690,806	\$ 622,535	\$ 626,987
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Object Code 8019)	\$ (71,407.00)	\$ -	\$ -	\$ -
(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)	\$ 3,729,423	\$ 3,643,013	\$ 3,373,841	\$ 3,337,645
Supplemental and Concentration Grant funding in the LCAP year	\$ 168,179	\$ 162,839	\$ 152,925	\$ 151,085
Percentage to Increase or Improve Services	4.51%	4.47%	4.53%	4.53%
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	293	285	285	285
COE Enrollment	-	-	-	-
Total Enrollment	293	285	285	285
Unduplicated Pupil Count	72	70	70	70
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	72	70	70	70
Rolling %, Supplemental Grant	24.2500%	24.0800%	24.5700%	24.5600%
Rolling %, Concentration Grant	24.2500%	24.0800%	24.5700%	24.5600%

Twin Hills Union Elementary (70961) - Apple Blossom Elem/District Adopted Budget 2023-24				
	2022-23	2023-24	2024-25	2025-26
SUMMARY OF LCFF ADA				
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	247.18	247.18	199.09	179.90
Grades 4-6	129.41	129.41	104.78	92.21
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	376.59	376.59	303.87	272.11
NSS	-	-	-	-
Combined Subtotal	376.59	376.59	303.87	272.11
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	247.18	199.09	179.90	170.00
Grades 4-6	129.41	104.78	92.21	98.00
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	376.59	303.87	272.11	268.00
NSS	-	-	-	-
Combined Subtotal	376.59	303.87	272.11	268.00
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	199.09	179.90	170.00	170.00
Grades 4-6	104.78	92.21	98.00	98.00
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	303.87	272.11	268.00	268.00
NSS	-	-	-	-
Combined Subtotal	303.87	272.11	268.00	268.00
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)				
Grades TK-3	231.15	208.72	183.00	173.30
Grades 4-6	121.20	108.80	98.33	96.07
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	352.35	317.52	281.33	269.37
NSS	-	-	-	-
Combined Subtotal	352.35	317.52	281.33	269.37
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average				
	1.54	-	-	-
Current Year ADA				
Grades TK-3	179.90	170.00	170.00	170.00
Grades 4-6	92.21	98.00	98.00	98.00
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	272.11	268.00	268.00	268.00
NSS	-	-	-	-
Combined Subtotal	272.11	268.00	268.00	268.00
Change in LCFF ADA (excludes NSS ADA)				
	(31.76)	(4.11)	-	-
	Decline	Decline	No Change	No Change
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF an				
Yield Calculation				
Total ADA				
Total Enrollment				
Attendance Yield				
Quotient				
2021-22 Proxy ADA				
Grades TK-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
Subtotal				
NSS				
Combined Subtotal				
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	231.15	208.72	183.00	173.30
Grades 4-6	121.20	108.80	98.33	96.07
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-

Twin Hills Union Elementary (70961) - Apple Blossom Elem/District
 Adopted Budget 2023-24

5/24/2023

	2022-23	2023-24	2024-25	2025-26
Subtotal	352.35	317.52	281.33	269.37
	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>3-PY Average</i>
Funded NSS ADA				
Subtotal	-	-	-	-
NPS, CDS, & COE Operated				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	0.10	-	-	-
Grades 9-12	-	-	-	-
Subtotal	0.10	-	-	-
ACTUAL ADA (Current Year Only)				
Grades TK-3	179.90	170.00	170.00	170.00
Grades 4-6	92.21	98.00	98.00	98.00
Grades 7-8	0.10	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	272.21	268.00	268.00	268.00
TOTAL FUNDED ADA				
Grades TK-3	231.15	208.72	183.00	173.30
Grades 4-6	121.20	108.80	98.33	96.07
Grades 7-8	0.10	-	-	-
Grades 9-12	-	-	-	-
Total	352.45	317.52	281.33	269.37
<i>Funded Difference (Funded ADA less Actual ADA)</i>	80.24	49.52	13.33	1.37
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA	10.76	16.00	18.00	20.00
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 10,610	\$ 11,478	\$ 11,941	\$ 12,333
Grades 4-6	\$ 9,755	\$ 10,554	\$ 10,980	\$ 11,341
Grades 7-8	\$ 10,045	\$ 10,866	\$ 11,304	\$ 11,676
Grades 9-12	\$ 11,943	\$ 12,921	\$ 13,443	\$ 13,884
Base Grants				
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899
Grade Span Adjustment				
Grades TK-3	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$ 289	\$ 312	\$ 325	\$ 335
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 10,119	\$ 10,951	\$ 11,382	\$ 11,756
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$ 11,391	\$ 12,327	\$ 12,813	\$ 13,234
Prorated Base Grants				
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899
Prorated Grade Span Adjustment				
Grades TK-3	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$ 289	\$ 312	\$ 325	\$ 335
Supplemental Grant	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$ 2,024	\$ 2,190	\$ 2,276	\$ 2,351
Grades 4-6	\$ 1,861	\$ 2,014	\$ 2,093	\$ 2,162
Grades 7-8	\$ 1,916	\$ 2,073	\$ 2,155	\$ 2,226
Grades 9-12	\$ 2,278	\$ 2,465	\$ 2,563	\$ 2,647
Actual - 1.00 ADA, Local UPP as follows:	24.25%	24.08%	24.57%	24.56%
Grades TK-3	\$ 491	\$ 527	\$ 559	\$ 577

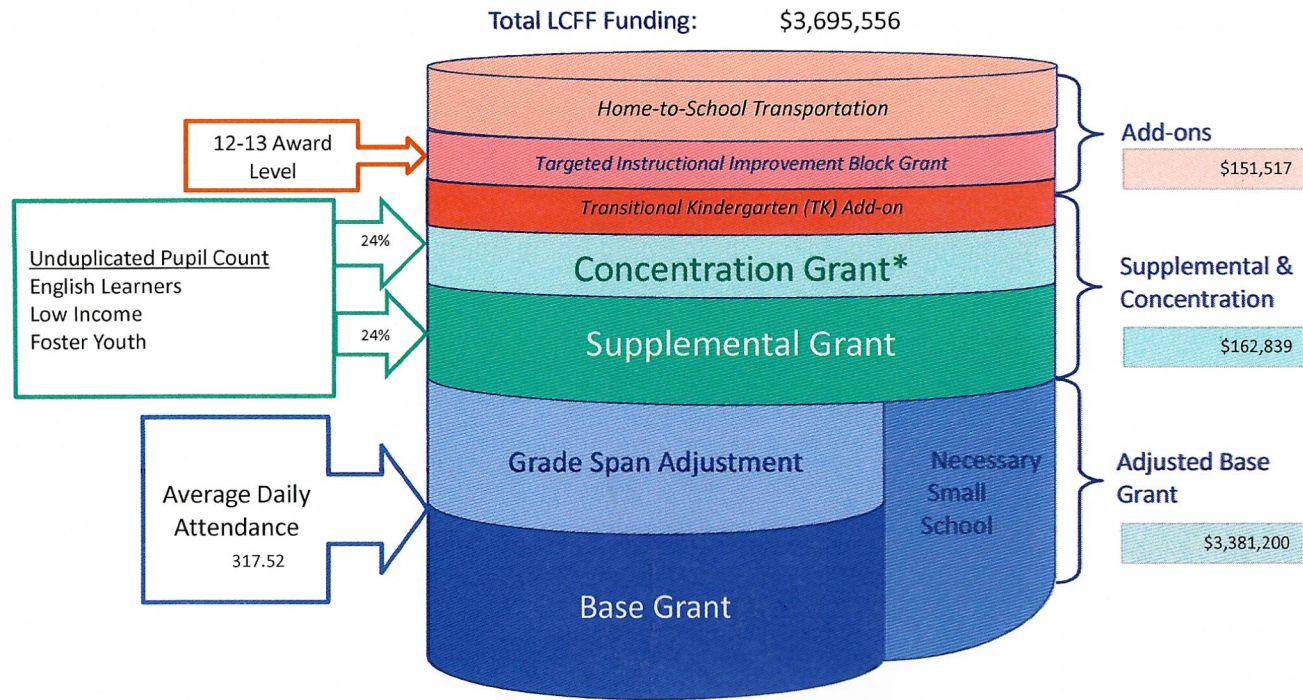
Twin Hills Union Elementary (70961) - Apple Blossom Elem/District Adopted Efv.23.2c							5/24/2023	CY	v.23.2c	CY1
LOCAL CONTROL FUNDING FORMULA							2022-23		2023-24	
LCFF ENTITLEMENT CALCULATION										
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage					
	13.26%		0.00%		24.25%	24.25%			8.22%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Total
Grades TK-3	231.15	\$ 9,166	\$ 953	\$ 491	\$ -	\$ 2,452,449	208.72	\$ 9,919	\$ 1,032	\$ 2,395,772
Grades 4-6	121.20	9,304		451	-	1,182,336	108.80	10,069		1,148,267
Grades 7-8	0.10	9,580		465	-	1,004	-	10,367		-
Grades 9-12	-	11,102	289	552	-	-	-	12,015	312	-
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 3,247,324	\$ 220,286	\$ 168,179	\$ -	\$ 3,635,789		\$ 3,165,801	\$ 215,399	\$ 3,544,039
NSS Allowance		-	-	-	-	-		-	-	-
TOTAL BASE	352.45	\$ 3,247,324	\$ 220,286	\$ 168,179	\$ -	\$ 3,635,789	317.52	\$ 3,165,801	\$ 215,399	\$ 3,544,039
ADD ONS:										
Targeted Instructional Improvement Block Grant						\$ -				\$ -
Home-to-School Transportation (COLA added commencing 2023-24)						95,000				102,809
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-				-
Transitional Kindergarten (Commencing 2022-23)						30,268				48,708
ECONOMIC RECOVERY TARGET PAYMENT						261,813				261,813
LCFF ENTITLEMENT						\$ 4,022,870				\$ 3,957,369
STATE AID CALCULATION										
Miscellaneous Adjustments						-				-
Adjusted LCFF Entitlement						4,022,870				3,957,369
Local Revenue (including RDA)						(1,611,086)				(1,443,983)
Gross State Aid						\$ 2,411,784				\$ 2,513,386
MINIMUM STATE AID CALCULATION										
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	2022-23 ADA		N/A			12-13 Rate	2023-24 ADA
2012-13 NSS Allowance (deficit)			\$ 5,027.20	352.45	\$ 1,771,837			\$ 5,027.20	317.52	\$ 1,596,237
Minimum State Aid Adjustments					-					-
Less Current Year Property Taxes/In-Lieu					(1,611,086)					(1,443,983)
Subtotal State Aid for Historical RL/Charter General BG					160,751					152,254
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					1,016,054					1,007,557
Proration Factor					0.00%					0.00%
Minimum State Aid Guarantee					\$ 1,016,054					\$ 1,007,557
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					-					-
GROSS STATE AID					\$ 2,411,784					\$ 2,513,386
ADDITIONAL STATE AID					\$ -					\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)					\$ 4,022,870					\$ 3,957,369
Change Over Prior Year			5.89%	223,866					-1.63%	(65,501)
LCFF Entitlement Per ADA					11,414					12,463
Per-ADA Change Over Prior Year			13.48%	1,356					9.19%	1,049
Basic Aid Status (school districts only)					Non-Basic Aid					Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES										
State Aid			14.80%	Increase 236,398	2022-23 \$ 1,833,226				-0.58%	Increase (10,646)
Education Protection Account					578,558					\$ 1,822,580
Property Taxes Net of In-Lieu Transfers			-3.05%	(50,692)	1,611,086				-10.37%	(167,103)
Charter In-Lieu Taxes			0.00%	-	-				0.00%	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			4.89%	185,706	\$ 4,022,870				-4.42%	(177,749)
										\$ 3,957,369

19

Charts and Graphs

Components of LCFF Entitlement

	2023-24	
Base Grant	\$ 3,165,801	317.52 ADA
Grade Span Adjustment	\$ 215,399	\$ 3,381,200 Adjusted Base Grant
Supplemental Grant	\$ 162,839 24%	
Concentration Grant	\$ - 24%	\$ 162,839 Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ -	
Add-ons: Home-to-School Transportation	\$ 102,809	
Add-ons: Small School District Bus Replacement Program	\$ -	\$ 151,517 Add-ons
Add-ons: Transitional Kindergarten	\$ 48,708	
Total	\$ 3,695,556	\$ 3,695,556



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

	LCFF Entitlement per ADA							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	
Funded ADA	383.17	377.65	377.72	352.45	317.52	281.33	269.37	
LCFF Sources per ADA	\$ 9,660.11	\$ 9,640.69	\$ 10,057.72	\$ 11,414.02	\$ 12,463.37	\$ 13,118.33	\$ 13,603.86	
Net Change per ADA		\$ (19.42)	\$ 417.03	\$ 1,356.29	\$ 1,049.35	\$ 654.97	\$ 485.52	
Net Percent Change		-0.20%	4.33%	13.49%	9.19%	5.26%	3.70%	
Estimated LCFF Entitlement per ADA	\$ 9,660.11	\$ 9,640.69	\$ 10,057.72	\$ 11,414.02	\$ 12,463.37	\$ 13,118.33	\$ 13,603.86	
Net Change per ADA		\$ (19.42)	\$ 417.03	\$ 1,356.29	\$ 1,049.35	\$ 654.97	\$ 485.52	
Net Percent Change		-0.20%	4.33%	13.49%	9.19%	5.26%	3.70%	

20

**TWIN HILLS UNION SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL
2023-24 CASH FLOW ESTIMATES @ Adopted Budget**

TWIN HILLS CMS		2023-24 PROJECTIONS													DEFERRED	
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
DESCRIPT	ACCT #S														JU-AU 24	
A: BEGIN CASH	9110	600,000.00	598,316.00	476,889.00	433,786.00	384,764.00	224,793.00	276,517.00	532,245.00	372,660.00	467,666.00	398,084.00	317,455.00			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF State Aid	8015	36,499.00	36,499.00	65,695.00	65,695.00	65,695.00	65,695.00	65,695.00	65,695.00	65,695.00	65,695.00	65,695.00	65,695.00	729,948.00	0.00	729,948.00
Education Protection Account	8012			123,158.00			123,158.00			123,158.00			123,158.00	492,632.00		492,632.00
In Lieu Property Tax	8096		53,205.00	106,416.00	70,944.00	70,944.00	70,944.00	70,944.00	70,944.00	124,149.00	62,077.00	62,077.00	62,077.00	824,721.00	62,077.00	886,798.00
Federal	8100-8299													0.00		0.00
Other State - see below	8300-8599															
Mandated Block Grant							3,718.00							3,718.00		3,718.00
New Block Grants														0.00		0.00
Lottery, Unrest+Rest								12,087.00			12,087.00			24,174.00	24,174.00	48,348.00
STRS on Behalf of / State Liability														0.00	111,358.00	111,358.00
Other Local - see below	8300-8599															
Interest					1,500.00			1,500.00			1,500.00			4,500.00	1,500.00	6,000.00
Donations & THABEF														0.00		0.00
Interfund TF in	8910-8929							321,874.00					300,000.00	621,874.00		621,874.00
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		36,499.00	89,704.00	295,269.00	138,139.00	136,639.00	263,515.00	472,100.00	136,639.00	313,002.00	141,359.00	127,772.00	450,930.00	2,601,567.00	199,109.00	2,800,676.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	11,000.00	125,018.00	125,018.00	125,018.00	125,018.00	125,018.00	125,018.00	125,018.00	125,018.00	125,018.00	125,018.00	135,020.00	1,396,200.00		1,396,200.00
Classified Salaries	2000-2999	7,000.00	20,000.00	24,815.00	24,815.00	24,815.00	24,815.00	24,815.00	24,815.00	24,815.00	24,815.00	24,815.00	28,818.00	279,153.00		279,153.00
Employee Benefits	3000-3999	7,500.00	50,000.00	75,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	56,983.00	613,483.00	111,358.00	724,841.00
Books& Supplies	4000-4999	40,000.00	4,683.00	4,014.00	1,338.00	4,014.00	1,338.00	4,014.00	2,676.00	669.00	3,345.00	805.00	0.00	66,896.00		66,896.00
Services & Other Operational	5000-5999	8,573.00	11,430.00	14,525.00	4,763.00	4,763.00	7,620.00	9,525.00	5,715.00	14,494.00	4,763.00	4,763.00	4,316.00	95,250.00		95,250.00
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	95,000.00	350,000.00
Other Finance sources	7630-7699													0.00		0.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSM		74,073.00	211,131.00	243,372.00	208,934.00	296,610.00	211,791.00	216,372.00	296,224.00	217,996.00	210,941.00	208,401.00	310,137.00	2,705,982.00	206,358.00	2,912,340.00
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		65,890.00			21,773.00									87,663.00		
Accounts Payable	9500															
Prior year: Clear Due To/From, MOU, Books																
Sup, Unearned Rev. CY Use Tax		-30,000.00		-95,000.00										-125,000.00		
TOTAL PRIOR YR		35,890.00	0.00	-95,000.00	21,773.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-37,337.00		
E: NET INC/DEC	(B-C+D)	-1,684.00	-121,427.00	-43,103.00	-49,022.00	-159,971.00	51,724.00	255,728.00	-159,585.00	95,006.00	-69,582.00	-80,629.00	140,793.00	-141,752.00		
F: ENDING CASH BAL	(A+E)	598,316.00	476,889.00	433,786.00	384,764.00	224,793.00	276,517.00	532,245.00	372,660.00	467,666.00	398,084.00	317,455.00	458,248.00		-7,249.00	

Notes: Amount expected in or after July of 2024 for all types of revenue is estimated at \$80,000+. This includes In Lieu property tax and lottery.
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 (\$111,358).
Expense shown to be made after June 30, 2024 is for the balance due for the special education excess costs and the MOU payable to the district of \$95,000.

**Twin Hills Union School District - Twin Hills Charter Middle School
2023-24 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

	2022-23	2023-24	2024-25	2025-26
Revenue	Prior Fiscal Year Actual	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	6.56% + 6.70% Base Inc	8.22%	3.94%	3.29%
Unduplicated Count # / Rolling % for Sup Grant	57 / 24.02%	57 / 26.14%	57 / 27.85%	57 / 27.80%
Funded ADA	187.28	195.00	195.00	195.00
Enrollment	204.00	205.00	205.00	205.00
In Lieu Property Tax per ADA	\$4,571	\$4,548	\$4,775	\$4,890
Federal: COVID19 (Unearned, recorded as spent)	\$35,456	NONE	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$170 Rest \$67	Unr \$170 Rest \$67 ADA*1.04446	Unr \$170 Rest \$67 ADA*1.04446	Unr \$170 Rest \$67 ADA*1.04446
Mandated Block Grant	Unr \$18.34	Unr \$19.85 *prior year ADA	Unr \$20.63 *prior year ADA	Unr \$21.31 *prior year ADA
COVID19 IPI and UPK (Unearned, see Fed)	\$7,271	Prior years only	20-21 - 22-23 only	20-21 - 22-23 only
Educator Effectiveness, Art Music IM BG, Learning Recovery ER BG	\$188,149	NONE	21-22 and 22-23 Only	21-22 and 22-23 Only
One Time Declining Enrollment Protection	\$332,293	22-23 only	22-23 Only	22-23 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	\$6,500	Unr Interest \$6,000	Unr Interest \$6,000	Same as PY
Donations	\$15,336	Budgeted as received.	Zero, only budgeted when received	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	11.5 FTE Teachers, .40 FTE counselor, 1.0 FTE Site Admin	10.5 FTE Teachers + 1.2 FTE Electives + .50 FTE Counselor plus 1.00 FTE Site Administrators	Same FTE as prior year. Change in amount is due to change in CRSP.	Same as prior year.
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	PY + estimated 2%
One Time Grant Funds	Res 3218+3219 .40 FTE Counselor	Res 7435 .50 FTE Counselor and .20 ELD	Prior years only	Prior years only
Classified Salaries				
Staffing (FTEs)	5.95 FTE (maint 1.0 FTE pd F01)	5.90 FTE	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	PY + estimated 2%
One Time Grant Funds	21-22 Only	None	None	None
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%
One Time Grant Funds	Counselor costs	Cost of Counselor and ELD benefits	Cost for Prof. Dev. Res6266	Same as prior year
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=19.1%; PERS=25.37	STRS = 19.1%; PERS = 26.68%	STRS = 19.1%; PERS = 27.7%	STRS = 19.1%; PERS = 28.3%
Health & Welfare Benefits	\$13,690 for full FTE	District annual maximum is for a full FTE is apx. \$15,600. Actual cost known to date.	Prior year + 2%	Prior year + 2%
One Time Grant Funds	Cost for Counselor	Cost of Counselor and ELD benefits	Prior years only	Prior years only

Twin Hills CMS - 2023-24 Adopted Budget page 2		2022-23	2023-24	2024-25	2025-26
Books and Supplies			Expenses based on prior year. One time purchases, carryover, donations are not included.	Unrestricted prior year + 2%; Restricted Lottery only, equals lottery revenue.	Unrestricted prior year + 2%; Restricted Lottery only
One Time Grant Funds	\$5,496		\$40,000 new ELA textbooks	Prior years only	Prior years only
Services, Other Operating Expenses			Expenses based on prior year. One time purchases, carryover, donations are not included.	Unrestricted prior year + 2%; Rest is Educator Effectiveness conference expense.	Unrestricted prior year + 2%; Restricted same as PY.
One Time Grant Funds	\$10,275		Estimated expenses \$3,300 Prof Dev R6266	Estimated expenses \$7,000 Prof Dev R6266	Same as prior year.
Necessary Expense Reductions				Expenses need reduced by \$150,000.	Same as prior year.
Capital Outlay			None anticipated to date	None	None
Transfers In					
Basic Aid Supplement Funds from F01	\$450,000		\$600,000 is current estimate	\$450,000	\$450,000
CRSP from Fund 20	\$55,726, 4 Teachers+1 Admin		\$21,874, 2 Teachers	\$11,100 - 1 Teacher	None
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	\$150,000		\$150,000 current estimate	Same as prior year	No change
Contribution	\$100,000		\$100,000 is current estimate	No change	No change
Net Increase (Decrease)	Positive amount increases fund balance		Negative amount decreases fund balance	Positive amount increases fund balance	Positive amount increases fund balance
Components of Ending Fund Balance					
Restricted	CA Clean Energy \$55,590, Ed Effect Res6266 \$40,362, ELO Res2600 \$100,000, Art Music BG Res6762 \$65,139, LRERBG Res7435 \$73,010	CA Clean Energy \$55,590, ELO Res2600 \$100,000, Ed Effect Res6266 \$33,401, Art Music BG Res6762 \$25,139, LRER BG Res7435 \$853	CA Clean Energy \$55,590, ELO Res2600 \$100,000, Ed Effect Res6266 \$33,401, Art Music BG Res6762 \$25,139, LRER BG Res7435 \$853	CA Clean Energy \$55,590, ELO Res2600 \$100,000, Ed Effect Res6266 \$22,701, Art Music BG Res6762 \$25,139, LRER BG Res7435 \$853	CA Clean Energy \$55,590, ELO Res2600 \$100,000, Ed Effect Res6266 \$12,001, Art Music BG Res6762 \$25,139, LRER BG Res7435 \$853
Assigned- Amount to meet 17%-See Fund 01		(Negative=Assignment reduction* needed)	(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	Positive = balance after specific assignments
Unassigned/Unappropriated		BP 3100 = 17% rounded up	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	Balance after Assignments and REU
2022-23: Please see actual 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: 2023-24 Multi-Year Projection @ Adopted Budget

	Object Codes	Prior Fiscal Year Budget: 2022-23			Current Fiscal Year Budget: 2023-24			First Subsequent Fiscal Year: 2024-25			Second Subsequent Fiscal Year: 2025-26		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				6.56%			8.22%			3.94%			3.29%
Funded COLA				13.26%			8.22%			3.94%			3.29%
ADA for LCFF Funding purposes				190.00			195.00			195.00			195.00
Enrollment				187.28			205.00			205.00			205.00
Revenue													
LCFF Sources: LCFF, EPA, In Lieu Property Tax	8010-8099	1,865,963		1,865,963	2,109,378		2,109,378	2,199,564		2,199,564	2,271,622		2,271,622
Federal Revenues	8100-8299			-			-			-			-
Federal Funding: COVID19 (Unearned - record as expensed)			35,456	35,456			-			-			-
Other State Revenues	8300-8599	37,247	13,266	50,513	38,398	13,668	52,066	38,703	13,668	52,371	38,835	13,668	52,503
State Funding: IPI, Universal PreK (Unearned-see Fed)			7,271	7,271			-			-			-
State Funding: ELO-P, Educator Effectiveness, Art Music IM BG, Learning Recovery ER BG			188,149	188,149			-			-			-
One time Declining Enrollment Protection		332,293		332,293			-			-			-
Other State: STRS/PERS on Behalf of State			111,627	111,627		111,358	111,358		116,926	116,926		122,772	122,772
Local Revenues	8600-8799	6,500	15,336	21,836	6,000		6,000	6,000		6,000	6,000		6,000
Total Revenue		2,242,003	371,105	2,613,108	2,153,776	125,026	2,278,802	2,244,267	130,594	2,374,861	2,316,437	136,440	2,452,897
Expenditures													
Certificated Salaries	1000-1999	1,266,055		1,266,055	1,341,090		1,341,090	1,357,242		1,357,242	1,373,374		1,373,374
Certificated Salaries One Time Grant Funds			28,143	28,143		55,110	55,110		3,000	3,000		3,000	3,000
Classified Salaries	2000-2999	247,547		247,547	279,153		279,153	284,736		284,736	290,431		290,431
Classified Salaries One Time Grant Funds				-			-			-			-
Employee Benefits -- Statutory	3301-3399;	69,277		69,277	67,658		67,658	68,702		68,702	69,734		69,734
Employee Benefits One Time Grant Funds	3501-3699		6,327	6,327		12,124	12,124		700	700		700	700
Employee Benefits STRS/PERS on Behalf of State			111,627	111,627		111,358	111,358		116,926	116,926		122,772	122,772
Employee Benefits STRS	3101-3199	218,243		218,243	237,265		237,265	244,464		244,464	247,250		247,250
Employee Benefits PERS	3201-3299	73,361		73,361	86,817		86,817	93,152		93,152	97,073		97,073
Employee & Retiree Benefits -- Health & Welfare	3400-3499;	185,625		185,625			201,035	205,056		205,056	209,157		209,157
EE Benefits-H&W One Time Grant Funds	3700-3799			-			-			-			-
Books and Supplies	4000-4999	31,895	56,400	88,295	13,228	8,584	26,896	13,490	13,668	27,158	13,760	13,668	27,428
Books and Supplies One Time Grant Funds			5,496	5,496		40,000	40,000			-			-
Services, Other Operating Expenses	5000-5999	90,030	14,540	104,570	91,950		91,950	93,790		93,790	95,670		95,670
Services One Time Grant Funds			10,275	10,275		3,300	3,300		7,000	7,000		7,000	7,000
Necessary Expense Reductions - see narrative				-			-	(150,000)		(150,000)	(150,000)		(150,000)
Capital Outlay	6000-6999			-			-			-			-
Other Outgo	7100-7199			-			-			-			-
	7300-7399			-			-			-			-
Total Expenditures		2,182,033	237,469	2,419,502	2,318,196	244,144	2,562,340	2,210,632	141,294	2,351,926	2,246,449	147,140	2,393,589
Excess (Deficiency)		59,970	133,636	193,606	(164,420)	(119,118)	(283,538)	33,635	(10,700)	22,935	70,008	(10,700)	59,308
Transfers In from General Fund 01	8910-8929	450,000		450,000	600,000		600,000	450,000		450,000	450,000		450,000
Transfers In from Fund 20 CRSP		55,726		55,726	21,874		21,874	11,110		11,110			
Transfers Out to General Fund 01	7610-7629	(350,000)		(350,000)	(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		55,726	-	55,726	171,874	-	171,874	11,110	-	11,110	-	-	-
Net Increase (Decrease)		115,696	133,636	249,332	7,454	(119,118)	(111,664)	44,745	(10,700)	34,045	70,008	(10,700)	59,308
Fund Balance													
Beginning Balance		87,518	200,465	287,983	203,214	334,101	537,315	210,668	214,983	425,651	255,413	204,283	459,696
Audit Adjustment(s)				-			-			-			-
Net Ending Balance		203,214	334,101	537,315	210,668	214,983	425,651	255,413	204,283	459,696	325,421	193,583	519,004
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711			-			-			-			-
Stores (nonspendable)	9712			-			-			-			-
Restricted (Res 2000-9999)	9740		334,101	334,101		214,983	214,983		204,283	204,283		193,583	193,583
Restricted COVID19 Res 20-21, Exp 21-22	9740			-			-			-			-
Committed	9750			-			-			-			-
Assigned: See Fund 01 for Assignment to meet 17%		(248,626)		(248,626)	(265,502)		(265,502)	(183,387)		(183,387)	(117,729)		(117,729)
Assigned - Lottery Res 1100 Unrestricted				-			-			-			-
Reserve for Economic Uncertainties	9789	451,840		451,840	476,170		476,170	438,800		438,800	443,150		443,150
Unassigned/Unappropriated Ending Balance				0	0		0	0		0	0		0
Net Ending Balance		203,214	334,101	537,315	210,668	214,983	425,651	255,413	204,283	459,696	325,421	193,583	519,004
<i>Reserve percentage is based on Reserve of Economic Uncertainties + Assigned Fund01 to meet 17% divided by Total Expenditures and Transfers Out.</i>													
				9%			8%			10%			12%

Twin Hills Charter Middle (6052302) - Adopted Budget 2023-24					5/24/2023				
					2022-23	2023-24	2024-25	2025-26	
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation		13.26%	8.22%	3.94%	3.29%				
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		\$1,780,431	\$2,004,579	\$2,083,512	\$2,151,972				
Grade Span Adjustment		-	-	-	-				
Supplemental Grant		85,532	104,799	116,052	119,650				
Concentration Grant		-	-	-	-				
Add-ons: Targeted Instructional Improvement Block Grant		-	-	-	-				
Add-ons: Home-to-School Transportation		-	-	-	-				
Add-ons: Small School District Bus Replacement Program		-	-	-	-				
Add-ons: Transitional Kindergarten		-	-	-	-				
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$1,865,963	\$2,109,378	\$2,199,564	\$2,271,622				
Miscellaneous Adjustments		-	-	-	-				
Economic Recovery Target		-	-	-	-				
Additional State Aid		-	-	-	-				
Total LCFF Entitlement		1,865,963	2,109,378	2,199,564	2,271,622				
LCFF Entitlement Per ADA		\$ 9,963	\$ 10,817	\$ 11,280	\$ 11,649				
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$	641,774	\$ 729,948	\$ 765,784	\$ 790,671				
EPA (for LCFF Calculation purposes)	\$	368,112	\$ 492,632	\$ 502,577	\$ 527,298				
<i>Local Revenue Sources:</i>									
Property Taxes (Object 8021 to 8089)	\$	-	\$ -	\$ -	\$ -				
In-Lieu of Property Taxes (Object Code 8096)		856,077	886,798	931,203	953,653				
Property Taxes net of In-Lieu	\$	-	\$ -	\$ -	\$ -				
TOTAL FUNDING		1,865,963	2,109,378	2,199,564	2,271,622				
Basic Aid Status	\$	-	\$ -	\$ -	\$ -				
Excess Taxes	\$	-	\$ -	\$ -	\$ -				
EPA in Excess to LCFF Funding	\$	-	\$ -	\$ -	\$ -				
Total LCFF Entitlement		1,865,963	2,109,378	2,199,564	2,271,622				
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual		45.21920787%	45.21920787%	45.21920787%	45.21920787%				
% of Adjusted Revenue Limit - P-2		45.21920787%	45.21920787%	45.21920787%	45.21920787%				
EPA (for LCFF Calculation purposes)	\$	368,112	\$ 492,632	\$ 502,577	\$ 527,298				
EPA, Current Year (Object Code 8012)	\$	368,112	\$ 492,632	\$ 502,577	\$ 527,298				
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Object Code 8019)	\$	(37,029.00)	\$ -	\$ -	\$ -				
(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)	\$	1,780,431	\$ 2,004,579	\$ 2,083,512	\$ 2,151,972				
Supplemental and Concentration Grant funding in the LCAP year	\$	85,532	\$ 104,799	\$ 116,052	\$ 119,650				
Percentage to Increase or Improve Services		4.80%	5.23%	5.57%	5.56%				
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment		204	205	205	205				
COE Enrollment		-	-	-	-				
Total Enrollment		204	205	205	205				
Unduplicated Pupil Count		57	57	57	57				
COE Unduplicated Pupil Count		-	-	-	-				
Total Unduplicated Pupil Count		57	57	57	57				
Rolling %, Supplemental Grant		24.0200%	26.1400%	27.8500%	27.8000%				
Rolling %, Concentration Grant		24.0200%	26.1400%	27.8500%	0.0000%				

Twin Hills Charter Middle (6052302) - Adopted Budget 2023-24		5/24/2023						
		2022-23	2023-24	2024-25	2025-26			
SUMMARY OF LCFF ADA								
Current Year ADA								
Grades TK-3		-	-	-	-			
Grades 4-6		49.68	57.00	57.00	57.00			
Grades 7-8		137.60	138.00	138.00	138.00			
Grades 9-12		-	-	-	-			
LCFF Subtotal		187.28	195.00	195.00	195.00			
NSS		-	-	-	-			
Combined Subtotal		187.28	195.00	195.00	195.00			
Change in LCFF ADA (excludes NSS ADA)		187.28	195.00	195.00	195.00			
		Increase	Increase	Increase	Increase			
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and								
Yield Calculation								
Total ADA								
Total Enrollment								
Attendance Yield								
Quotient								
2021-22 Proxy ADA								
Grades TK-3								
Grades 4-6								
Grades 7-8								
Grades 9-12								
Subtotal								
NSS								
Combined Subtotal								
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3		-	-	-	-			
Grades 4-6		49.68	57.00	57.00	57.00			
Grades 7-8		137.60	138.00	138.00	138.00			
Grades 9-12		-	-	-	-			
Subtotal		187.28	195.00	195.00	195.00			
		Current	Current	Current	Current			
Funded NSS ADA								
Subtotal		-	-	-	-			
NPS, CDS, & COE Operated								
Subtotal		-	-	-	-			
ACTUAL ADA (Current Year Only)								
Grades TK-3		-	-	-	-			
Grades 4-6		49.68	57.00	57.00	57.00			
Grades 7-8		137.60	138.00	138.00	138.00			
Grades 9-12		-	-	-	-			
Total Actual ADA		187.28	195.00	195.00	195.00			
TOTAL FUNDED ADA								
Grades TK-3		-	-	-	-			
Grades 4-6		49.68	57.00	57.00	57.00			
Grades 7-8		137.60	138.00	138.00	138.00			
Grades 9-12		-	-	-	-			
Total		187.28	195.00	195.00	195.00			
Funded Difference (Funded ADA less Actual ADA)								
		-	-	-	-			
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA		-	-	-	-			
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$	10,605	\$	11,524	\$	12,016	\$	12,410
Grades 4-6	\$	9,751	\$	10,595	\$	11,049	\$	11,411
Grades 7-8	\$	10,040	\$	10,909	\$	11,375	\$	11,748
Grades 9-12	\$	11,938	\$	12,971	\$	13,527	\$	13,970
Base Grants								
Grades TK-3	\$	9,166	\$	9,919	\$	10,310	\$	10,649
Grades 4-6	\$	9,304	\$	10,069	\$	10,466	\$	10,810
Grades 7-8	\$	9,580	\$	10,367	\$	10,775	\$	11,129

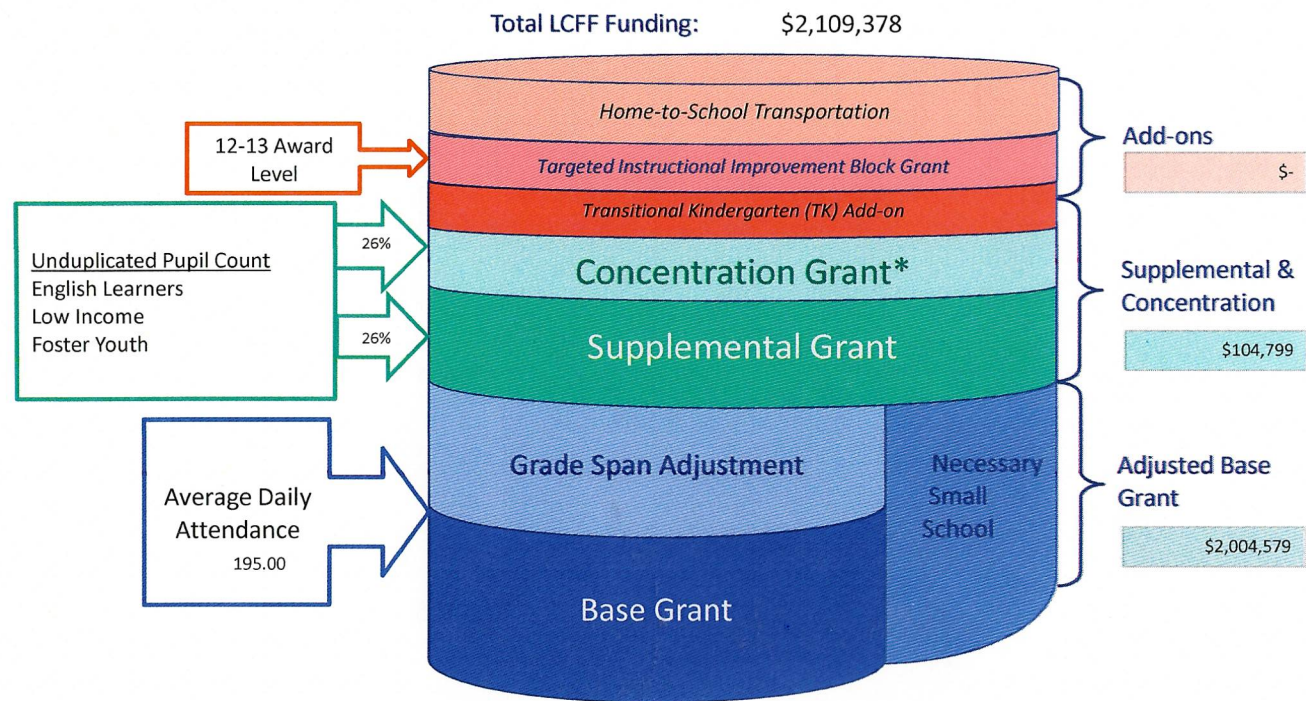
Twin Hills Charter Middle (6052302) - Adopted Budget 2023-24										v.23.2c	5/24/2023	CY	v.23.2c	CY1							
LOCAL CONTROL FUNDING FORMULA										2022-23				2023-24							
LCFF ENTITLEMENT CALCULATION																					
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
Calculation Factors										13.26%		0.00%		24.02% 24.02%		8.22%		0.00%		26.14% 26.14%	
										ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3										-	\$ 9,166	\$ 953	\$ 486	\$ -	\$ -	-	\$ 9,919	\$ 1,032	\$ 573	\$ -	\$ -
Grades 4-6										49.68	9,304		447	-	484,428	57.00	10,069		526	-	603,938
Grades 7-8										137.60	9,580		460	-	1,381,535	138.00	10,367		542	-	1,505,440
Grades 9-12										-	11,102	289	547	-	-	-	12,015	312	644	-	-
Subtract Necessary Small School ADA and Funding										-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant											\$ 1,780,431	\$ -	\$ 85,532	\$ -	\$ 1,865,963		\$ 2,004,579	\$ -	\$ 104,799	\$ -	\$ 2,109,378
NSS Allowance											-				-		-				-
TOTAL BASE										187.28	\$ 1,780,431	\$ -	\$ 85,532	\$ -	\$ 1,865,963	195.00	\$ 2,004,579	\$ -	\$ 104,799	\$ -	\$ 2,109,378
ADD ONS:																					
Targeted Instructional Improvement Block Grant														\$ -						\$ -	
Home-to-School Transportation (COLA added commencing 2023-24)														-						-	
Small School District Bus Replacement Program (COLA added commencing 2023-24)														-						-	
Transitional Kindergarten (Commencing 2022-23)														-						-	
ECONOMIC RECOVERY TARGET PAYMENT														-						-	
LCFF ENTITLEMENT														\$ 1,865,963						\$ 2,109,378	
STATE AID CALCULATION																					
Miscellaneous Adjustments														-						-	
Adjusted LCFF Entitlement														1,865,963						2,109,378	
Local Revenue (Including RDA)														(856,077)						(886,798)	
Gross State Aid														\$ 1,009,886						\$ 1,222,580	
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	187.28	\$ 990,603			\$ 5,289.42	195.00	\$ 1,031,437		
2012-13 NSS Allowance (deficit)														-					-		
Minimum State Aid Adjustments														-					-		
Less Current Year Property Taxes/In-Lieu														(856,077)					(886,798)		
Subtotal State Aid for Historical RL/Charter General BG														134,526					144,639		
Categorical funding from 2012-13 net of fair share reduction														-					-		
Charter School Categorical Block Grant adjusted for ADA												481.92	187.28	90,254			481.92	195.00	93,974		
Minimum State Aid Guarantee Before Proration Factor														224,780					238,613		
Proration Factor														0.00%					0.00%		
Minimum State Aid Guarantee														\$ 224,780					\$ 238,613		
CHARTER SCHOOL MINIMUM STATE AID OFFSET																					
LCFF Entitlement														1,865,963					2,109,378		
Minimum State Aid plus Property Taxes including RDA														1,080,857					1,125,411		
Offset														-					-		
Minimum State Aid Prior to Offset														224,780					238,613		
Total Minimum State Aid with Offset														224,780					238,613		
GROSS STATE AID														\$ 1,009,886					\$ 1,222,580		
ADDITIONAL STATE AID														\$ -					\$ -		
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)														\$ 1,865,963					\$ 2,109,378		
Change Over Prior Year												8.81%	151,103				13.05%	243,415			
LCFF Entitlement Per ADA														9,963					10,817		
Per-ADA Change Over Prior Year												13.63%	1,195				8.57%	854			
Basic Aid Status (school districts only)														-					-		
LCFF SOURCES INCLUDING EXCESS TAXES																					
													Increase	2022-23			Increase	2023-24			
State Aid												24.60%	126,716	\$ 641,774			13.74%	88,174	\$ 729,948		
Education Protection Account														368,112					492,632		
Property Taxes Net of In-Lieu Transfers												0.00%	-	-			0.00%	-	-		
Charter In-Lieu Taxes												-0.51%	(4,421)	856,077			3.59%	30,721	886,798		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)												7.13%	122,295	\$ 1,865,963			6.37%	118,895	\$ 2,109,378		

28

Charts and Graphs

Components of LCFF Entitlement

	2023-24	
Base Grant	\$ 2,004,579	195.00 ADA
Grade Span Adjustment	\$ -	\$ 2,004,579 Adjusted Base Grant
Supplemental Grant	\$ 104,799 26%	
Concentration Grant	\$ - 26%	\$ 104,799 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
Add-ons: Transitional Kindergarten	\$ -	
Total	\$ 2,109,378	\$ 2,109,378



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

	LCFF Entitlement per ADA						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Funded ADA	233.49	233.49	195.59	187.28	195.00	195.00	195.00
LCFF Sources per ADA	\$ 8,383.23	\$ 8,366.29	\$ 8,767.63	\$ 9,963.49	\$ 10,817.32	\$ 11,279.82	\$ 11,649.34
Net Change per ADA		\$ (16.94)	\$ 401.33	\$ 1,195.87	\$ 853.83	\$ 462.49	\$ 369.53
Net Percent Change		-0.20%	4.80%	13.64%	8.57%	4.28%	3.28%
Estimated LCFF Entitlement per ADA	\$ 8,383.23	\$ 8,366.29	\$ 8,767.63	\$ 9,963.49	\$ 10,817.32	\$ 11,279.82	\$ 11,649.34
Net Change per ADA		\$ (16.94)	\$ 401.33	\$ 1,195.87	\$ 853.83	\$ 462.49	\$ 369.53
Net Percent Change		-0.20%	4.80%	13.64%	8.57%	4.28%	3.28%

29

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,246,345.00	2,718,219.00	21.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	308,189.00	194,385.00	-36.9%
4) Other Local Revenue		8600-8799	8,592.00	6,500.00	-24.3%
5) TOTAL, REVENUES			2,563,126.00	2,919,104.00	13.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,222,139.00	1,466,597.00	20.0%
2) Classified Salaries		2000-2999	146,385.00	164,224.00	12.2%
3) Employee Benefits		3000-3999	655,122.00	736,467.00	12.4%
4) Books and Supplies		4000-4999	92,358.58	68,879.00	-25.4%
5) Services and Other Operating Expenditures		5000-5999	104,651.47	63,200.00	-39.6%
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			2,220,656.05	2,499,367.00	12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			342,469.95	419,737.00	22.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,403.00	10,356.00	-82.9%
b) Transfers Out		7600-7629	380,000.00	380,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(319,597.00)	(369,644.00)	15.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,872.95	50,093.00	119.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	186,313.09	209,186.04	12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			186,313.09	209,186.04	12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			186,313.09	209,186.04	12.3%
2) Ending Balance, June 30 (E + F1e)			209,186.04	259,279.04	23.9%
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	182,471.95	108,609.95	-40.5%
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	26,714.09	150,669.09	464.0%
BP3100: 17% Reserve	0000	9780	422,870.00		
See Fund 01: Assign Bal to meet 17% Reserve	0000	9780	(396,155.91)		
BP3100: 17% Reserve	0000	9780		468,240.00	
See Fund 01: Assign Bal to meet 17% Reserve	0000	9780		(317,570.91)	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	401,201.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6230	California Clean Energy Jobs Act	45,522.95	45,522.95
6266	Educator Effectiveness, FY 2021-22	32,036.00	23,874.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	33,787.00	18,787.00
7412	A-G Access/Success Grant	6,510.00	6,510.00
7413	A-G Learning Loss Mitigation Grant	2,441.00	2,441.00
7435	Learning Recovery Emergency Block Grant	62,175.00	11,475.00
Total, Restricted Balance		182,471.95	108,609.95

**TWIN HILLS UNION SCHOOL DISTRICT
ORCHARD VIEW SCHOOL
2023-24 CASH FLOW ESTIMATES @ Adopted Budget**

ORCHARD VIEW		2023-24 PROJECTIONS												DEFERRED		
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
DESCRIPT	ACCT #S														JU-AU 24	
A: BEGIN CASH	9110	400,000.00	475,954.00	388,681.00	546,963.00	417,097.00	271,906.00	419,353.00	396,615.00	270,422.00	466,493.00	435,551.00	387,828.00			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF	8011	48,952.00	48,952.00	88,117.00	88,117.00	88,117.00	88,117.00	88,117.00	88,117.00	88,117.00	88,117.00	88,117.00	88,116.00	979,073.00	0.00	979,073.00
Education Protection Account	8012			172,158.00			172,158.00			172,158.00			172,158.00	688,632.00		688,632.00
In Lieu Property Tax	8096		63,031.00	126,062.00	84,041.00	84,041.00	84,041.00	84,041.00	84,041.00	147,076.00	73,535.00	73,535.00	73,535.00	976,979.00	73,535.00	1,050,514.00
Federal Revenues	8100-8299													0.00		0.00
Other State - see below	8300-8599													0.00		0.00
Mandated Block Grant	8550						7,245.00							7,245.00		7,245.00
New Block Grants	85xx				5,000.00									5,000.00		5,000.00
Lottery, Unrest+Rest	8560							14,279.00			14,279.00			28,558.00	28,559.00	57,117.00
STRS on Behalf of State	8590													0.00	125,023.00	125,023.00
Other Local	8660-8799				1,750.00			1,750.00			1,500.00			5,000.00	1,500.00	6,500.00
Interfund TF in	8910-8929						10,356.00							10,356.00		10,356.00
Other Finance sources	8930-8979													0.00		0.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		48,952.00	111,983.00	386,337.00	178,908.00	172,158.00	361,917.00	188,187.00	172,158.00	407,351.00	177,431.00	161,652.00	333,809.00	2,700,843.00	228,617.00	2,929,460.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	10,000.00	131,963.00	131,963.00	131,963.00	131,963.00	131,963.00	131,963.00	131,963.00	131,963.00	131,963.00	131,963.00	136,967.00	1,466,597.00		1,466,597.00
Classified Salaries	2000-2999	1,600.00	10,000.00	15,262.00	15,262.00	15,262.00	15,262.00	15,262.00	15,262.00	15,262.00	15,262.00	15,262.00	15,266.00	164,224.00		164,224.00
Employee Benefits	3000-3999	3,800.00	50,000.00	55,664.00	55,664.00	55,664.00	55,664.00	55,664.00	55,664.00	55,664.00	55,664.00	55,664.00	56,668.00	611,444.00	125,023.00	736,467.00
Books & Supplies	4000-5999	1,000.00	4,133.00	6,206.00	14,399.00	18,776.00	5,517.00	5,512.00	3,930.00	2,071.00	2,066.00	2,066.00	3,203.00	68,879.00	0.00	68,879.00
Services & Other Operatnl	5000-5999	632.00	3,160.00	18,960.00	5,686.00	5,684.00	6,064.00	2,524.00	1,532.00	6,320.00	3,418.00	4,420.00	4,800.00	63,200.00	0.00	63,200.00
Capital Outlay	6000-6599													0.00		0.00
Other Outgo	7000-7499													0.00		0.00
Interfund TF out	7600-7629					90,000.00			90,000.00				90,000.00	270,000.00	110,000.00	380,000.00
Other Finance sources	7630-7699													0.00		0.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSM		17,032.00	199,256.00	228,055.00	222,974.00	317,349.00	214,470.00	210,925.00	298,351.00	211,280.00	208,373.00	209,375.00	306,904.00	2,644,344.00	235,023.00	2,879,367.00
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year: LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		74,034.00			24,200.00											
Accounts Payable	9500															
Prior year: Clear Due To/From, MOU, Books																
Sup, Unearned Rev. CY Use Tax		-30,000.00			-110,000.00									-140,000.00		
TOTAL PRIOR YR		44,034.00	0.00	0.00	-85,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-140,000.00	0.00	
E: NET INC/DEC	(B-C+D)	75,954.00	-87,273.00	158,282.00	-129,866.00	-145,191.00	147,447.00	-22,738.00	-126,193.00	196,071.00	-30,942.00	-47,723.00	26,905.00	-83,501.00		
F: ENDING CASH BAL	(A+E)	475,954.00	388,681.00	546,963.00	417,097.00	271,906.00	419,353.00	396,615.00	270,422.00	466,493.00	435,551.00	387,828.00	414,733.00		-6,406.00	

Notes: Amount expected July and August of 2024 for all types of revenue is \$100,000+.

Expenses to be made after June 30, 2024 include the balance due for special education excess costs and the MOU payable to the district totaling \$110,000.

STRS on Behalf of State represents their retirement liability, we budget the amount and adjust as needed at the end of the year then do a journal entry to spend the revenue.

We will not receive any cash nor will we spend any, we are required to report (\$125,023).

Twin Hills Union School District - Orchard View Charter School
2023-24 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

	2022-23	2023-24	2024-25	2025-26
Revenue	Prior Fiscal Year Actual	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	6.56% + 6.70% Base Inc	8.22%	3.94%	3.29%
Unduplicated Count # / Rolling % for Sup Grant	44 / 18.95%	50 / 19.17%	50 / 20.69%	50 / 20.83%
Funded ADA	207.46	231.00	231.00	231.00
Enrollment	216.00	240.00	240.00	240.00
In Lieu Property Tax per ADA	\$4,571	\$4,548	\$4,775	\$4,890
Federal: COVID19 (Unearned, recorded as spent)	NONE	NONE	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$170 Rest \$67	Unr \$170 Rest \$67 ADA*1.04446	Unr \$170 Rest \$67 ADA*1.04446	Unr \$170 Rest \$67 ADA*1.04446
Mandated Block Grant	Unr K-8 \$18.34; 9-12 \$50.98	Unr K-8 \$19.85; 9-12 \$55.17 *prior year ADA	Unr K-8 \$20.63; 9-12 \$57.34 *prior year ADA	Unr K-8 \$21.31; 9-12 \$59.23 *prior year ADA
COVID19 IPI and UPK (Unearned, see Fed)	\$1,005	\$5,000	Prior years only	Prior years only
A-G A/S and LLM, Ethnic Studies, ELO-P, Art Music IM BG, Learning Recovery ER BG, Educator Effectiveness	\$135,389	21-22 and 22-23 Only	21-22 and 22-23 Only	21-22 and 22-23 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	\$6,500	Same as PY	Same as PY
Donations/ SCOE Prof Dev Stipend Reimb	\$3,592	\$0	Zero	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	13.7 FTE Teachers, +0.20 FTE Counselor, 01.0 FTE Site Admin	13.8 FTE Teachers, 1.0 FTE Site Administrator	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
One Time Grant Funds	Profes. Dev Res 6266	0.50 FTE Counselor Res 7435 plus Prof. Dev Res 6266	Professional Dev Res 6266	Professional Dev Res 6266
Classified Salaries				
Staffing (FTEs)	2.76 FTE	2.7 FTE	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
One Time Grant Funds		0.10 FTE TK IA Res 6053	Prior year only	None
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%
One Time Grant Funds	Prof. Dev Res 6266	Counselor and TK IA	Professional Dev Res 6266	Professional Dev Res 6266
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=19.10%. PERS=25.37%	STRS = 19.10%; PERS = 26.68%	STRS = 19.1%; PERS = 27.7%	STRS = 19.1%; PERS = 28.3%
Health & Welfare Benefits	\$13,960 full FTE	District annual maximum is for a full FTE is apx. \$15,600. Actual cost known to date.	Prior year + 2%	Prior year + 2%
One Time Grant Funds		Cost for Counselor	Prior year only	None

Orchard View - 2023-24 Adopted Budget page 2		2022-23	2023-24	2024-25	2025-26
Expenditures - continued					
Books and Supplies			Expenses based on prior year. Carryover and one time purchases are not budgeted.	Prior year + 2%	Prior year + 2%
One Time Grant Funds	Res 7810 \$2,327	Res 6053 \$762		Prior years only	None
Services, Other Operating Expenses			Expenses based on prior year. Carryover and one time purchases are not budgeted.	Prior year + 2%	Prior year + 2%
One Time Grant Funds	\$42,605	\$19,500 includes Edgenuity \$15k Res 6762		Professional Dev Res 6266	Professional Dev Res 6266
Capital Outlay		None		None	None
Transfer In BAS from Fund 01	\$50k BAS for py sal inc + \$100k for ADA loss.	None		None	None
Transfer In CRSP from Fund 01	\$10,403 for 1 retiree, year 2 of 3	\$10,356 for 1 retiree, year 3 of 3		None	None
Transfers Out					
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	\$150,000	\$150,000 is current estimate		Same as prior year	Same as prior year
Net Increase (Decrease)		Positive amount increases fund balance		Positive amount increases fund balance	Positive amount increases fund balance
Components of Ending Fund Balance					
	R6266 \$32,036, AMBG R6762 \$33,787, LRERBG R7435 \$62,175, A-G BG R7412+7413 \$8,951	CA Clean Energy \$45,523, Ed Effect Res6266 \$23,874, Art Music BG Res6762 \$18,787, LRER BG Res7435 \$11,475, A-G BG Res7412+7413 \$8,951	CA Clean Energy \$45,523, Ed Effect Res6266 \$15,674, Art Music BG Res6762 \$18,787, LRER BG Res7435 \$11,475, A-G BG Res7412+7413 \$8,951	CA Clean Energy \$45,523, Ed Effect Res6266 \$7,474, Art Music BG Res6762 \$18,787, LRER BG Res7435 \$11,475, A-G BG Res7412+7413 \$8,951	CA Clean Energy \$45,523, Ed Effect Res6266 \$7,474, Art Music BG Res6762 \$18,787, LRER BG Res7435 \$11,475, A-G BG Res7412+7413 \$8,951
Restricted					
Assigned- See MYP+SACS+Exhibit B	No funding available	No funding available	No funding available	No funding available	See Exhibit B
Assigned- BP3100 (17%)		BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
Assigned- Charter Balance per GASB54		(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments	Positive = balance after specific assignments (Negative=Assignment reduction* needed)
2022-23: Please see actual dollar amounts shown on MYP.		*Assignment reduction= reduces reserve below 17%, see Fund 01 for Assigned amount.			

**Twin Hills Union School District - Orchard View Charter
2022-23 Multi-Year Projection @ 2023-24 Adopted Budget**

	Prior Year Budget Fiscal Year: 2022-23	Current Budget Fiscal Year: 2023-24	First Subsequent Fiscal Year: 2024-25	Second Subsequent Fiscal Year: 2025-26
COLA (percentage)	6.56%	8.22%	3.94%	3.29%
Funded COLA	13.26%	8.22%	3.94%	3.29%
ADA: Current Year / LCFF Funding	207.46	231.00	231.00	231.00
Enrollment Estimate	216.00	240.00	240.00	240.00
Object Codes				
Revenue				
LCFF Sources: LCFF, Education Protection				
Account, In Lieu Property Tax 8010-8099	2,246,345	2,718,219	2,836,714	2,933,979
Federal Revenues 8100-8299				
Federal Funding: COVID19 (Unearned-recorded as expended)				
State Revenues 8300-8599	58,593	64,362	65,370	65,642
State Funding: UPK (Unearned-recorded as expended)	1,005	5,000	-	-
New Grants A-G A/S and LLM, Ethnic Studies Arts Music IM Disc BG, Learning Recovery ER BG	135,389			
State Revenues: STRS/PERS on Behalf of State	113,202	125,023	131,274	137,838
Local Revenues 8600-8799	8,592	6,500	6,500	6,500
Total Revenue	2,563,126	2,919,104	3,039,858	3,143,959
Expenditures				
Certificated Salaries 1000-1999	1,219,139	1,427,453	1,445,737	1,474,652
Certificated Salaries One Time Grant Funds	3,000	39,144	3,000	3,000
Classified Salaries 2000-2999	146,385	160,339	163,546	166,817
Classified Salaries One Time Grant Funds	-	3,885	-	-
Employee Benefits -- Statutory 3300-3399;	33,146	55,965	56,786	57,922
Employee Benefits One Time Grant Funds 3500-3699	676	8,968	700	700
Employee Benefits -- STRS/PERS on Behalf of State 310x	113,202	125,023	131,274	137,838
Employee Benefits -- STRS 3100-3199	251,964	270,722	276,136	281,659
Employee Benefits -- PERS 3200-3299	46,538	36,039	45,302	47,209
Employee & Retiree Benefits -- Health & Welfare 3400-3499;	209,596	233,147	237,810	242,566
Welfare 3700-3799	-	6,603	-	-
Health & Welfare One Time Grant Funds	-	68,117	69,480	70,870
Books and Supplies 4000-4999	90,032	762	-	-
Books and Supplies One Time Grant Funds	2,327	43,700	44,570	45,460
Services, Other Operating Expenses 5000-5999	62,046	19,500	4,500	4,500
Services, Other Operating Expenses One Time Grant Funds	42,605	-	-	-
Capital Outlay 6000-6999	-	-	-	-
7100-7199	-	-	-	-
Other Outgo 7300-7399	-	-	-	-
Total Expenditures	2,220,656	2,499,367	2,478,841	2,533,193
Excess (Deficiency)	342,470	419,737	561,017	610,766
Transfers In Basic Aid Supp from F01 8910-8929	50,000			
Transfers In CRSP from Fund 01 8910-8929	10,403	10,356		
Transfers Out (enter as negative) 7610-7629	(380,000)	(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	(319,597)	(369,644)	(380,000)	(380,000)
Net Increase (Decrease)	22,873	50,093	181,017	230,766
Fund Balance				
Beginning Balance	186,313	209,186	259,279	440,296
Beginning Fund Balance Transfers (restricted program carryovers)				
Net Ending Balance	209,186	259,279	440,296	671,062
Components of Ending Balance:				
Revolving Cash (nonspendable) 9711				
Stores (nonspendable) 9712				
Restricted (Res 2000-9999) 9740	182,472	108,610	100,410	92,210
Lottery Res 1100 Unrestricted 9740		-	-	-
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	422,870	468,240	463,700	471,820
Assigned - Balance After Above GASB54 - *See Note Below (396,156)		(317,571)	(123,814)	107,032
Unasn/Unappr Amt (not for charters) 9790				
Net Ending Balance	209,186	259,279	440,296	671,062
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 is a negative amount for three of the four years and will reduce the amount available for 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. STRS on Behalf is deducted from 17% Reserve requirement.				
Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:	1%	5%	12%	20%

Orchard View (4930319) - Adopted Budget 2023-24

	2022-23	2023-24	2024-25	2025-26
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	13.26%	8.22%	3.94%	3.29%
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	\$2,095,904	\$2,509,403	\$2,608,248	\$2,694,032
Grade Span Adjustment	60,281	96,720	100,555	103,780
Supplemental Grant	81,721	99,919	112,090	116,557
Concentration Grant	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-
Add-ons: Transitional Kindergarten	8,439	12,177	15,821	19,610
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,246,345	\$2,718,219	\$2,836,714	\$2,933,979
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	2,246,345	2,718,219	2,836,714	2,933,979
LCFF Entitlement Per ADA	\$ 10,828	\$ 11,767	\$ 12,280	\$ 12,701
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 803,064	\$ 979,073	\$ 1,029,047	\$ 1,066,838
EPA (for LCFF Calculation purposes)	\$ 494,959	\$ 688,632	\$ 704,550	\$ 737,429
Local Revenue Sources:				
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	948,322	1,050,514	1,103,117	1,129,712
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING	2,246,345	2,718,219	2,836,714	2,933,979
Basic Aid Status	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	2,246,345	2,718,219	2,836,714	2,933,979
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	45.21920787%	45.21920787%	45.21920787%	45.21920787%
% of Adjusted Revenue Limit - P-2	45.21920787%	45.21920787%	45.21920787%	45.21920787%
EPA (for LCFF Calculation purposes)	\$ 494,959	\$ 688,632	\$ 704,550	\$ 737,429
EPA, Current Year (Object Code 8012)	\$ 494,959	\$ 688,632	\$ 704,550	\$ 737,429
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Object Code 8019)	\$ (40,297.00)	\$ -	\$ -	\$ -
(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)	\$ 2,156,185	\$ 2,606,123	\$ 2,708,803	\$ 2,797,812
Supplemental and Concentration Grant funding in the LCAP year	\$ 81,721	\$ 99,919	\$ 112,090	\$ 116,557
Percentage to Increase or Improve Services	3.79%	3.83%	4.14%	4.17%
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	216	240	240	240
COE Enrollment	-	-	-	-
Total Enrollment	216	240	240	240
Unduplicated Pupil Count	44	50	50	50
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	44	50	50	50
Rolling %, Supplemental Grant	18.9500%	19.1700%	20.6900%	20.8300%

Orchard View (4930319) - Adopted Budget 2023-24				
	2022-23	2023-24	2024-25	2025-26
Rolling %, Concentration Grant	18.9500%	19.1700%	20.6900%	0.0000%
SUMMARY OF LCFF ADA				
Current Year ADA				
Grades TK-3	36.41	65.00	65.00	65.00
Grades 4-6	40.64	43.00	43.00	43.00
Grades 7-8	41.89	28.00	28.00	28.00
Grades 9-12	88.52	95.00	95.00	95.00
LCFF Subtotal	207.46	231.00	231.00	231.00
NSS	-	-	-	-
Combined Subtotal	207.46	231.00	231.00	231.00
Change in LCFF ADA (excludes NSS ADA)	207.46	231.00	231.00	231.00
	Increase	Increase	Increase	Increase
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the				
Yield Calculation				
Total ADA				
Total Enrollment				
Attendance Yield				
Quotient				
2021-22 Proxy ADA				
Grades TK-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
Subtotal				
NSS				
Combined Subtotal				
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	36.41	65.00	65.00	65.00
Grades 4-6	40.64	43.00	43.00	43.00
Grades 7-8	41.89	28.00	28.00	28.00
Grades 9-12	88.52	95.00	95.00	95.00
Subtotal	207.46	231.00	231.00	231.00
	Current	Current	Current	Current
Funded NSS ADA				
Subtotal	-	-	-	-
NPS, CDS, & COE Operated				
Subtotal	-	-	-	-
ACTUAL ADA (Current Year Only)				
Grades TK-3	36.41	65.00	65.00	65.00
Grades 4-6	40.64	43.00	43.00	43.00
Grades 7-8	41.89	28.00	28.00	28.00
Grades 9-12	88.52	95.00	95.00	95.00
Total Actual ADA	207.46	231.00	231.00	231.00
TOTAL FUNDED ADA				
Grades TK-3	36.41	65.00	65.00	65.00
Grades 4-6	40.64	43.00	43.00	43.00
Grades 7-8	41.89	28.00	28.00	28.00
Grades 9-12	88.52	95.00	95.00	95.00
Total	207.46	231.00	231.00	231.00
Funded Difference (Funded ADA less Actual ADA)				
	-	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA	3.00	4.00	5.00	6.00
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 10,503	\$ 11,371	\$ 11,853	\$ 12,246
Grades 4-6	\$ 9,657	\$ 10,455	\$ 10,899	\$ 11,260
Grades 7-8	\$ 9,943	\$ 10,764	\$ 11,221	\$ 11,593
Grades 9-12	\$ 11,823	\$ 12,800	\$ 13,343	\$ 13,785

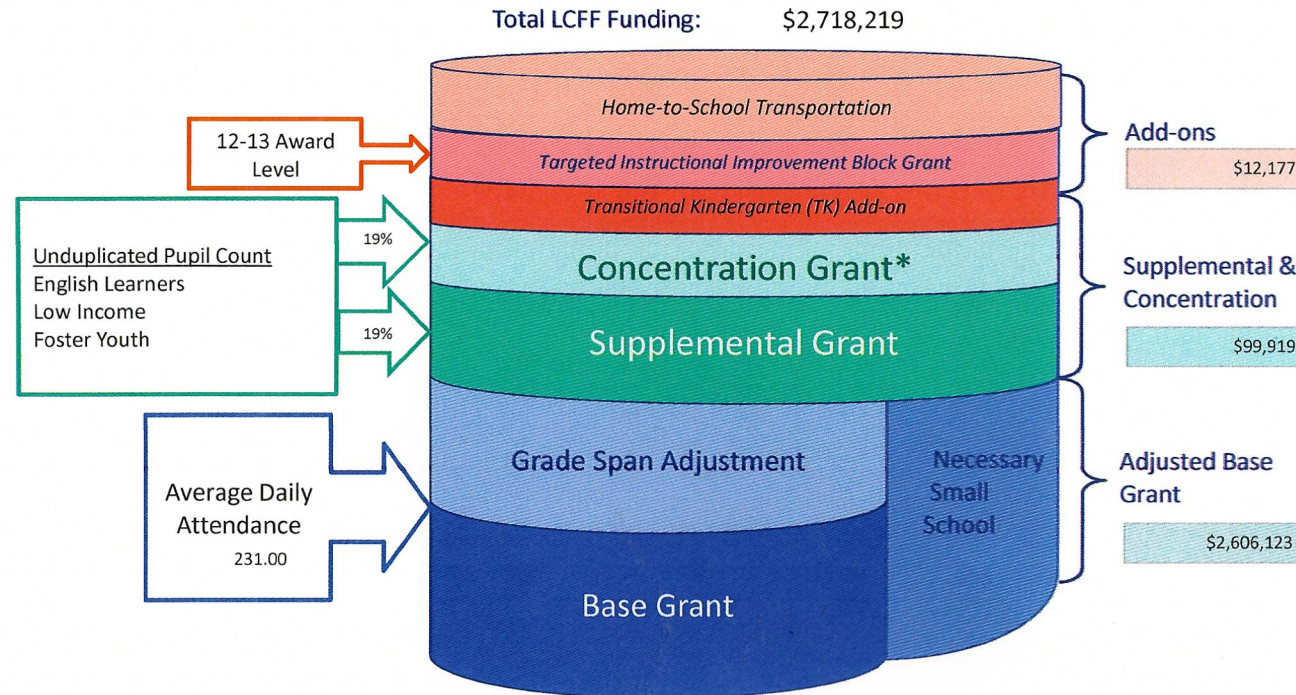
Orchard View (4930319) - Adopted Budget 2023-24						CY	v.23.2c	CY1
LOCAL CONTROL FUNDING FORMULA						2022-23	2023-24	2023-24
LCFF ENTITLEMENT CALCULATION								
						COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage
Calculation Factors						13.26%	0.00%	18.95% 18.95%
						ADA	Base	Grade Span
								Supplemental
								Concentration
								Total
Grades TK-3						36.41	\$ 9,166	\$ 953
Grades 4-6						40.64	9,304	353
Grades 7-8						41.89	9,580	363
Grades 9-12						88.52	11,102	289
Subtract Necessary Small School ADA and Funding						-	-	432
Total Base, Supplemental, and Concentration Grant							\$ 2,095,904	\$ 60,281
NSS Allowance							-	\$ 81,721
TOTAL BASE						207.46	\$ 2,095,904	\$ 60,281
ADD ONS:								\$ -
Targeted Instructional Improvement Block Grant								\$ -
Home-to-School Transportation (COLA added commencing 2023-24)								\$ -
Small School District Bus Replacement Program (COLA added commencing 2023-24)								\$ -
Transitional Kindergarten (Commencing 2022-23)								8,439
ECONOMIC RECOVERY TARGET PAYMENT								\$ -
LCFF ENTITLEMENT								\$ 2,246,345
STATE AID CALCULATION								
Miscellaneous Adjustments								\$ -
Adjusted LCFF Entitlement								2,246,345
Local Revenue (including RDA)								(948,322)
Gross State Aid								\$ 1,298,023
MINIMUM STATE AID CALCULATION								
						12-13 Rate	2022-23 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA						\$ 5,629.47	207.46	\$ 1,167,890
2012-13 NSS Allowance (deficit)								-
Minimum State Aid Adjustments								-
Less Current Year Property Taxes/In-Lieu								(948,322)
Subtotal State Aid for Historical RL/Charter General BG								219,568
Categorical funding from 2012-13 net of fair share reduction								-
Charter School Categorical Block Grant adjusted for ADA							455.53	207.46
Minimum State Aid Guarantee Before Proration Factor								94,504
Proration Factor								314,072
Minimum State Aid Guarantee								0.00%
CHARTER SCHOOL MINIMUM STATE AID OFFSET								\$ 314,072
LCFF Entitlement								2,237,906
Minimum State Aid plus Property Taxes including RDA								1,262,394
Offset								-
Minimum State Aid Prior to Offset								314,072
Total Minimum State Aid with Offset								314,072
GROSS STATE AID								\$ 1,298,023
ADDITIONAL STATE AID								\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)								\$ 2,246,345
Change Over Prior Year						11.35%	228,899	21.01%
LCFF Entitlement Per ADA								471,874
Per-ADA Change Over Prior Year						14.24%	1,350	8.67%
Basic Aid Status (school districts only)								939
LCFF SOURCES INCLUDING EXCESS TAXES								
						Increase	2022-23	Increase
State Aid						27.91%	175,237	21.92%
Education Protection Account								176,009
Property Taxes Net of In-Lieu Transfers						0.00%	-	0.00%
Charter In-Lieu Taxes						1.27%	11,888	10.78%
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						9.28%	187,125	12.38%

Orchard View (4930319) - Adopted Budget 2023-24										v.23.2c		CY2						v.23.2c		CY3					
LOCAL CONTROL FUNDING FORMULA												2024-25								2025-26					
LCFF ENTITLEMENT CALCULATION																									
Calculation Factors																									

Charts and Graphs

Components of LCFF Entitlement

	2023-24	
Base Grant	\$ 2,509,403	231.00 ADA
Grade Span Adjustment	\$ 96,720	\$ 2,606,123 Adjusted Base Grant
Supplemental Grant	\$ 99,919 19%	
Concentration Grant	\$ - 19%	\$ 99,919 Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ -	
Add-ons: Home-to-School Transportation	\$ -	
Add-ons: Small School District Bus Replacement Program	\$ -	\$ 12,177 Add-ons
Add-ons: Transitional Kindergarten	\$ 12,177	
Total	\$ 2,718,219	\$ 2,718,219



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

LCFF Entitlement per ADA							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Funded ADA	225.62	225.62	212.85	207.46	231.00	231.00	231.00
LCFF Sources per ADA	\$ 9,152.26	\$ 9,139.42	\$ 9,478.25	\$ 10,827.85	\$ 11,767.18	\$ 12,280.15	\$ 12,701.21
Net Change per ADA		\$ (12.84)	\$ 338.83	\$ 1,349.59	\$ 939.34	\$ 512.97	\$ 421.06
Net Percent Change		-0.14%	3.71%	14.24%	8.68%	4.36%	3.43%
Estimated LCFF Entitlement per ADA	\$ 9,152.26	\$ 9,139.42	\$ 9,478.25	\$ 10,827.85	\$ 11,767.18	\$ 12,280.15	\$ 12,701.21
Net Change per ADA		\$ (12.84)	\$ 338.83	\$ 1,349.59	\$ 939.34	\$ 512.97	\$ 421.06
Net Percent Change		-0.14%	3.71%	14.24%	8.68%	4.36%	3.43%

40

			2022-23 Estimated Actuals			2023-24 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	2,255,784.00	0.00	2,255,784.00	2,681,939.00	0.00	2,681,939.00	18.9%
2) Federal Revenue		8100-8299	0.00	47,115.00	47,115.00	0.00	23,712.00	23,712.00	-49.7%
3) Other State Revenue		8300-8599	630,612.00	443,793.00	1,074,405.00	45,893.00	118,688.00	164,581.00	-84.7%
4) Other Local Revenue		8600-8799	73,074.00	527,398.00	600,472.00	72,028.00	619,416.00	691,444.00	15.2%
5) TOTAL, REVENUES			2,959,470.00	1,018,306.00	3,977,776.00	2,799,860.00	761,816.00	3,561,676.00	-10.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,060,548.00	128,077.00	1,188,625.00	1,163,426.00	117,912.00	1,281,338.00	7.8%
2) Classified Salaries		2000-2999	294,262.00	313,958.00	608,220.00	338,507.00	425,753.00	764,260.00	25.7%
3) Employee Benefits		3000-3999	529,194.00	261,371.00	790,565.00	578,788.00	309,107.00	887,895.00	12.3%
4) Books and Supplies		4000-4999	73,599.60	175,269.10	248,868.70	54,750.00	152,702.00	207,452.00	-16.6%
5) Services and Other Operating Expenditures		5000-5999	631,655.00	120,892.00	752,547.00	590,730.00	98,500.00	689,230.00	-8.4%
6) Capital Outlay		6000-6999	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
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			2,594,258.60	999,567.10	3,593,825.70	2,726,201.00	1,103,974.00	3,830,175.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			365,211.40	18,738.90	383,950.30	73,659.00	(342,158.00)	(268,499.00)	-169.9%
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	(210,688.00)	210,688.00	0.00	(229,427.00)	229,427.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(210,688.00)	210,688.00	0.00	(229,427.00)	229,427.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			154,523.40	229,426.90	383,950.30	(155,768.00)	(112,731.00)	(268,499.00)	-169.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	316,474.84	230,661.40	547,136.24	470,998.24	460,088.30	931,086.54	70.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			316,474.84	230,661.40	547,136.24	470,998.24	460,088.30	931,086.54	70.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			316,474.84	230,661.40	547,136.24	470,998.24	460,088.30	931,086.54	70.2%
2) Ending Balance, June 30 (E + F1e)			470,998.24	460,088.30	931,086.54	315,230.24	347,357.30	662,587.54	-28.8%
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	460,088.30	460,088.30	0.00	347,357.30	347,357.30	-24.5%
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	466,998.24	0.00	466,998.24	311,230.24	0.00	311,230.24	-33.4%
RESIG Deductible - 8th Grade FT	0000	9780	18,000.00		18,000.00			0.00	
BP3100: 17% Reserve	0000	9780	594,400.00		594,400.00			0.00	
See Fund 01 Assign Bal to meet 17% Reserve	0000	9780	(145,401.76)		(145,401.76)			0.00	
RESIG Deductible - 8th Grade FT	0000	9780			0.00	18,000.00		18,000.00	
BP3100: 17% Reserve	0000	9780			0.00	633,750.00		633,750.00	
See Fund01 Assign Bal to meet 17% Reserve	0000	9780			0.00	(340,519.76)		(340,519.76)	
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%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,055,825.34	335,155.87	1,390,981.21				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	4,000.00	0.00	4,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	155,691.00	155,691.00
6230	California Clean Energy Jobs Act	11,604.30	11,604.30
6266	Educator Effectiveness, FY 2021-22	49,771.00	42,810.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	65,552.00	1,428.00
7435	Learning Recovery Emergency Block Grant	107,470.00	65,824.00
9010	Other Restricted Local	70,000.00	70,000.00
Total, Restricted Balance		460,088.30	347,357.30

**TWIN HILLS UNION SCHOOL DISTRICT
SUNRIDGE SCHOOL
2023-24 CASH FLOW ESTIMATES @ Adopted Budget**

SUNRIDGE		2023-24 PROJECTIONS													DEFERRED	
	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET
DESCRIPT	ACCT #S														JU-AU 24	
A: BEGIN CASH	9110	900,000.00	974,083.00	889,498.00	712,114.00	656,273.00	568,084.00	670,772.00	627,044.00	535,325.00	636,346.00	559,736.00	464,483.00			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF	8011	52,850.00	52,850.00	95,129.00	95,129.00	95,129.00	95,129.00	95,129.00	95,129.00	95,129.00	95,129.00	95,129.00	95,128.00	1,056,989.00	0.00	1,056,989.00
Education Protection Account	8012			139,061.00			139,061.00			139,062.00			139,061.00	556,245.00		556,245.00
In Lieu Property Tax	8096		64,122.00	128,245.00	85,496.00	85,496.00	85,496.00	85,496.00	85,496.00	149,622.00	74,809.00	74,809.00	74,809.00	993,896.00	74,809.00	1,068,705.00
Federal COVID	8100-8299					11,856.00							11,856.00	23,712.00		23,712.00
Other State - see below	8300-8599															0.00
Mandated Block Grant, Unres	8550						4,243.00							4,243.00		4,243.00
Lottery, Unrest+Rest	8560							14,516.00			14,516.00			29,032.00	29,033.00	58,065.00
State COVID, ELO, Universal TK, Art Music																
IM Disc BG, Learning ER BG														0.00		0.00
STRS on Behalf of State	8590													0.00	102,273.00	102,273.00
Other Local - Interest	8600-8799				3,000.00			3,000.00			3,000.00			9,000.00	3,000.00	12,000.00
Other Local - After Care Prog.	8689		8,000.00	10,000.00	11,000.00	10,000.00	10,000.00	10,000.00	11,000.00	10,000.00	10,000.00	10,000.00	10,000.00	110,000.00		110,000.00
Universal Meal Program	8699				30,000.00			30,000.00			30,000.00		30,000.00	120,000.00		120,000.00
Other Local - Parent Pledges																
& SR Ed Foundation	8600-8799		10,000.00	20,000.00	20,000.00	25,000.00	25,000.00	35,000.00	35,000.00	30,000.00	30,000.00	30,000.00	39,416.00	299,416.00		299,416.00
BAS/CRSP TF in from D53	8781						60,028.00							60,028.00		60,028.00
Special Ed Revenue TF	8930-8979												90,000.00	90,000.00		90,000.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		52,850.00	134,972.00	392,435.00	244,625.00	227,481.00	418,957.00	273,141.00	226,625.00	423,813.00	257,454.00	209,938.00	490,270.00	3,352,561.00	209,115.00	3,561,676.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	11,000.00	114,576.00	114,576.00	114,576.00	114,576.00	114,576.00	114,576.00	114,576.00	114,576.00	114,576.00	114,576.00	124,578.00	1,281,338.00		1,281,338.00
Classified Salaries	2000-2999	6,000.00	35,000.00	72,326.00	72,326.00	72,326.00	72,326.00	72,326.00	72,326.00	72,326.00	72,326.00	72,326.00	72,326.00	764,260.00		764,260.00
Employee Benefits	3000-3999	6,000.00	18,000.00	75,912.00	75,912.00	75,912.00	75,912.00	75,912.00	75,912.00	75,912.00	75,912.00	75,912.00	78,414.00	785,622.00	102,273.00	887,895.00
Books & Supplies	4000-4999	4,149.00	10,373.00	24,894.00	18,671.00	20,745.00	16,596.00	12,447.00	18,671.00	20,745.00	24,894.00	6,224.00	9,043.00	187,452.00	20,000.00	207,452.00
Services	5000-5999	4,749.00	23,743.00	14,246.00	28,491.00	14,246.00	18,994.00	23,743.00	18,994.00	21,368.00	28,491.00	18,288.00	9,497.00	224,850.00	250,000.00	474,850.00
Rent @ Pinecrest	5600	17,865.00	17,865.00	17,865.00	17,865.00	17,865.00	17,865.00	17,865.00	17,865.00	17,865.00	17,865.00	17,865.00	17,865.00	214,380.00		214,380.00
Capital Outlay	6000-6599												0.00	0.00		0.00
Other Outgo	7000-7499													0.00		0.00
Interfund TF out	7600-7629													0.00		0.00
Other Finance sources	7630-7699													0.00		0.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSM		49,763.00	219,557.00	319,819.00	327,841.00	315,670.00	316,269.00	316,869.00	318,344.00	322,792.00	334,064.00	305,191.00	311,723.00	3,457,902.00	372,273.00	3,830,175.00
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year: LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		90,996.00			27,375.00									118,371.00		
Accounts Payable	9500+9650															
Prior year: Clear Due To/From, MOU, Books																
sup, Unearned Rev. CY Use Tax		-20,000.00		-250,000.00										-270,000.00		
TOTAL PRIOR YR		70,996.00	0.00	-250,000.00	27,375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-151,629.00	0.00	
E: NET INC/DEC	(B-C+D)	74,083.00	-84,585.00	-177,384.00	-55,841.00	-88,189.00	102,688.00	-43,728.00	-91,719.00	101,021.00	-76,610.00	-95,253.00	178,547.00	-256,970.00		
F: ENDING CASH BAL	(A+E)	974,083.00	889,498.00	712,114.00	656,273.00	568,084.00	670,772.00	627,044.00	535,325.00	636,346.00	559,736.00	464,483.00	643,030.00		-163,158.00	

Notes: Revenue expected in July and August 2024 is over \$100,000 for In Lieu property tax, lottery and interest.
Expenses to be made after June 30, 2023 are for the MOU payable to the district in the amount of \$250,000 and \$20,000 for books and supplies.
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 (\$102,273).

Twin Hills Union School District - SunRidge Charter School
2023-24 Multi-Year Projection Assumptions @ Adopted Budget

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

	2022-23	2023-24	2024-25	2025-26
Revenue	Prior Fiscal Year Actual	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	6.56% + 6.70% Base Inc	8.22%	3.94%	3.29%
Unduplicated Count # / Rolling % for Sup Grant	83 / 35.26%	83 / 34.51%	83 / 33.42%	83 / 33.07%
Actual ADA / Funded ADA	213.73	235.00	235.00	235.00
Enrollment	243.00	251.00	251.00	251.00
In Lieu Property Tax per ADA	\$4,571	\$4,548	\$4,775	\$4,890
Federal: COVID19 (Unearned, recorded as spent)	\$47,115	\$23,712	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$170 Rest \$67	Unr \$170 Rest \$67 ADA*1.04446	Unr \$170 Rest \$67 ADA*1.04446	Unr \$170 Rest \$67 ADA*1.04446
Mandated Block Grant	Unr \$18.34	Unr \$19.85 *prior year ADA	Unr \$20.63 *prior year ADA	Unr \$21.31 *prior year ADA
COVID19 IPI and UPK (Unearned, see Fed)	\$51,852	20-21 through 22-23	20-21 through 22-23	20-21 through 22-23
ELO-P, Educator Effectiveness, , Art		21-22 and 22-23 Only	21-22 and 22-23 Only	21-22 and 22-23 Only
Music IM BG, Learning Recovery ER BG	\$278,713			
One Time Declining Enrollment Protection	\$587,732, huge for this charter!	22-23 Only	22-23 Only	22-23 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, Grants/Donations & Other	\$32,398	Interest \$12k+\$22,416 SREF donation for .20 FTE Math/Science Teacher.	Interest \$12k +Donations \$0	Same as PY
Meal Program-Fed & State TFD from D53	\$95,000	\$120,000	Prior Year +\$2,000	Prior Year +\$2,000
Parent Pledges	\$242,000	Estimate based on amount needed to cover exp.	Prior Year +2%, follow expense increases	Prior Year +2%, follow expense increases
After Care Program	\$99,000	Estimate based on amount needed to cover exp.	PY + 2% as costs increase annually	PY + 2% as costs increase annually
Special Education	\$72,000	Direct transfer from District/SELPA \$90k	Direct transfer from District/SELPA \$90k	Direct transfer from District/SELPA \$90k
Expenditures				
Certificated Salaries				
Staffing (FTEs)	12.6 FTE Teachers plus 1.0 FTE Site Admin	12.7 FTE Teachers, includes 1.8 FTE Special Ed and Math/Reading Intervention, see 1X Grant for additional FTE. 1.0 FTE Site Admin	FTE is prior year -.20 FTE Math paid by Foundation	FTE same as prior year, deduct CRSP
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
One Time Grant Funds	1.30 FTE Reading & Math	0.2 FTE Math/Science plus 0.4 FTE Counselor	21-22 thru 23-24 only, based on 1X funds	21-22 thru 23-24 only, based on 1X funds
Classified Salaries				
Staffing (FTEs)	14.5 FTE	15.1 FTE includes: 2.00 FTE Full Inclusion IA + 0.66 FTE Spec Ed IA + 0.66 FTE Cafeteria + 1.77 FTE After Care	FTE same as prior year	FTE same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
One Time Grant Funds	0.58 FTE Garden IA	0.68 FTE Garden IA	None	None
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on current payroll	Prior year +2%	Prior year + 2%, deduct CRSP
One Time Grant Funds	\$14,809	Benefit costs for 1X Grant funded programs	Prior years only	Prior years only
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=19.1%; PERS=25.37%	STRS = 19.10%; PERS = 26.68%	STRS = 19.1%; PERS = 27.7%	STRS = 19.1%; PERS = 28.3%
Health & Welfare Benefits	\$13,960 full FTE	District annual maximum is for a full FTE is apx. \$15,600. Actual cost known to date.	Prior year + 2%	Prior year + 2%
One Time Grant Funds	\$7,928	H&W costs for grant funded programs	21-22 and 22-23 Only	21-22 and 22-23 Only

SunRidge - Adopted Budget 2023-24 /Page 2 of 2		2022-23	2023-24	2024-25	2025-26
Expenditures - continued					
Books and Supplies			Estimated expenses based on prior year. Carryover and donations are not budgeted.	Prior year - + 2%	Prior year + 2%
One Time Grant Funds		\$2,054	No estimated expenses for 1X funds	Same as prior year	Same as prior year
Services, Other Operating Expenses		Includes MOU to District estimated at \$240,000	Estimated expenses based on prior year. Includes MOU due to the District of \$250,000. Carryover and donations are not set up.	Prior year + 2%	Prior year + 2%
One Time Grant Funds		\$8,412	Estimated expenses using grant funds \$3,300	Same as prior year	Same as prior year
Rent: Pine Crest Campus		\$214,380	Same as prior year	Prior year plus 1%	Prior year plus 1%
Capital Outlay		\$5,000	None anticipated	None anticipated	None anticipated
Necessary Expense Reductions			None anticipated	-\$100,000 or use prior year categorical funding, may also increase enrollment.	Same as prior year
Transfer In BAS from D53		\$50,000 BAS for py sal inc	\$50,000 BAS from Fund 01-D53/Exp Support	\$50,000 BAS from Fund 01-D53/Exp Support	\$50,000 BAS from Fund 01-D53/Exp Support
Transfer In CRSP from D53		\$10,074 1 retiree/yr 2 of 3	\$10,028 for 1 retiree, year 3 of 3	None anticipated	None anticipated
Contribution: Net to zero \$ from Unr to Rest		Special Ed \$163,488 Cafeteria \$47,200	Special Education encroachment \$194,627 Cafeteria \$34,800	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		Estimated \$460,088	CA Clean Energy \$11,604, ELO Res2600 \$155,691, Ed Effect Res6266 \$42,810, Art Music BG Res6762 \$1,428, LRER BG Res7435 \$65,824, AC Pgm \$70k	CA Clean Energy \$11,604, ELO Res2600 \$155,691, Ed Effect Res6266 \$35,810, Art Music BG Res6762 \$1,428, LRER BG Res7435 \$65,824, AC Pgm \$70k	CA Clean Energy \$11,604, ELO Res2600 \$155,691, Ed Effect Res6266 \$28,810, Art Music BG Res6762 \$1,428, LRER BG Res7435 \$65,824, AC Pgm \$70k
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			(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments
2022-23: Please see actual dollar amounts shown on MYP.			*Assignment reduction= reduces reserve below 17%, see Fund 01 for Assigned amount.		

**Twin Hills Union School District - SunRidge Charter
2022-23 Multi-Year Projection @ 2023-24 Adopted Budget**

	Prior Year Budget Fiscal Year: 2022-23	Current Budget Fiscal Year: 2023-24	First Subsequent Fiscal Year: 2024-25	Second Subsequent Fiscal Year: 2025-26
COLA (percentage)	6.56%	8.22%	3.94%	3.29%
Funded COLA+Increase to Base	13.26%	8.22%	3.94%	3.29%
ADA: Current Year / LCFF Funding	213.73	235.00	235.00	235.00
Enrollment Estimate	243.00	251.00	251.00	251.00
Object Codes				
Revenue				
LCFF Sources: LCFF, Education Protection				
Account, In Lieu Property Tax 8010-8099	2,255,784	2,681,939	2,785,084	2,878,006
Federal Revenues: 8100-8299				
Federal Funding: COVID19 (Unearned-recorded as expended)	47,115	23,712	-	-
State Revenues: 8300-8599				
State Revenues: Lottery & Mandated Block Grant 8300-8599	58,357	62,308	62,913	63,073
State Funding: UPK, IPI (Unearned-recorded as expended)	51,852	-	-	-
State Funding: Educator Effectiveness, Art Music IM BG, Learning Recovery ER BG	278,713	-	-	-
One time Declining Enrollment Protection	587,732			
State Revenues: STRS/PERS on Behalf of State	97,751	102,273	107,387	112,756
Local Revenues: Interest + Other 8600-8799	32,398	34,416	12,000	12,000
Local Revenues: Meal Program Reimbursement 8699	95,000	120,000	122,000	124,000
Local Revenues: Parent Pledges 8699	242,000	277,000	282,540	288,190
Local Revenues: After Care Program 8689	99,000	110,000	112,200	114,450
Local Revenues: Special Ed 8792	72,000	90,000	90,000	90,000
Total Revenue	3,917,702	3,501,648	3,574,124	3,682,475
Expenditures				
Certificated Salaries 1000-1999	1,122,861	1,215,053	1,229,413	1,244,060
Certificated Salaries One Time Grant Funds	65,764	66,285	3,000	3,000
Classified Salaries 2000-2999	608,220	717,034	731,375	746,002
Classified Salaries One Time Grant Funds		47,226		
Employee Benefits-Statutory: Social Security, Medicare, State Unemployment, Workers Comp 3301-3399;				
3501-3699	63,047	52,435	53,196	53,925
Employee Benefits One Time Grant Funds	14,809	31,183	700	700
Employee Benefits-Statutory: STRS on Behalf of State 310x	97,751	102,273	107,387	112,756
Employee Benefits-Statutory: STRS 3101-3199	245,609	266,155	234,818	237,616
Employee Benefits-Statutory: PERS 3201-3299	137,801	187,281	185,292	193,092
Employee & Retiree Benefits -- Health & Welfare 3400-3499;				
3700-3799	223,620	237,703	242,457	247,306
Employee H&W Benefits One Time Grant Funds	7,928	10,865		
Books and Supplies 4000-4999	246,815	207,452	211,601	215,833
Books and Supplies One Time Grant Funds	2,054	-	-	-
Services, Other Operating Expenses 5000-5999	529,755	471,550	484,348	497,402
Services, Other Operating Expenses One time Grant Funds	8,412	3,300	3,300	3,300
Services, Other Op Exps: Pine Crest Rent	214,380	214,380	216,524	218,689
Necessary reductions			(100,000)	(100,000)
Capital Outlay 6000-6999	5,000	-	-	-
Other Outgo 7100-7199	-	-	-	-
7300-7399	-	-	-	-
Total Expenditures	3,593,826	3,830,175	3,603,411	3,673,681
Excess (Deficiency)	323,876	(328,527)	(29,287)	8,794
Transfers In BAS from D53 87,8910-8929	50,000	50,000	50,000	50,000
Transfers In CRSP from D53 87,8910-8929	10,074	10,028	-	-
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	60,074	60,028	50,000	50,000
Net Increase (Decrease)	383,950	(268,499)	20,713	58,794
Fund Balance				
Beginning Balance	547,136	931,086	662,587	683,300
Beginning Fund Balance Transfers (restricted program carryovers)				
Net Ending Balance	931,086	662,587	683,300	742,094
Components of Ending Balance:				
Revolving Cash (nonspendable) 9711	4,000	4,000	4,000	4,000
Stores (nonspendable) 9712				
Restricted (Res 2000-9999) 9740	460,088	347,357	340,357	333,357
Lottery Res 1100 Unrestricted 9740		-	-	-
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%)	594,400	633,750	594,330	605,360
Assigned - Balance After Above: GASB54 - *See Notes Below	(145,402)	(340,520)	(273,387)	(218,623)
Unasn/Unappr Amount (not for charters) 9790				
Net Ending Balance	931,086	662,587	683,300	742,094
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 which began in 20-21 continues. If actual pledge revenue is below the necessary amount needed to cover specialty expenses, the fund balance and Actual Reserve percentage below will decrease as unrestricted funds are used to pay those expenses. *The Assigned Balance After Above are negative amounts and will reduce the amount available for the Assigned BP3100 17% Reserve. Please see Fund 01 for an Assigned amount that equals the negative amount each year.				
Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:	13%	8%	9%	11%

Sunridge Charter (4930350) - Adopted Budget 2023-24					2/22/2023				
					2022-23	2023-24	2024-25	2025-26	
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation		13.26%	8.22%	3.94%	3.29%				
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		\$1,982,416	\$2,357,001	\$2,449,898	\$2,530,433				
Grade Span Adjustment		109,081	129,000	134,000	138,375				
Supplemental Grant		147,493	171,584	172,708	176,515				
Concentration Grant		-	-	-	-				
Add-ons: Targeted Instructional Improvement Block Grant		-	-	-	-				
Add-ons: Home-to-School Transportation		-	-	-	-				
Add-ons: Small School District Bus Replacement Program		-	-	-	-				
Add-ons: Transitional Kindergarten		16,794	24,354	28,478	32,683				
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$2,255,784	\$2,681,939	\$2,785,084	\$2,878,006				
Miscellaneous Adjustments		-	-	-	-				
Economic Recovery Target		-	-	-	-				
Additional State Aid		-	-	-	-				
Total LCFF Entitlement		2,255,784	2,681,939	2,785,084	2,878,006				
LCFF Entitlement Per ADA		\$ 10,554	\$ 11,413	\$ 11,851	\$ 12,247				
Components of LCFF By Object Code									
State Aid (Object Code 8011)		\$ 890,163	\$ 1,056,989	\$ 1,096,111	\$ 1,133,465				
EPA (for LCFF Calculation purposes)		\$ 388,638	\$ 556,245	\$ 566,754	\$ 595,266				
<i>Local Revenue Sources:</i>									
Property Taxes (Object 8021 to 8089)		\$ -	\$ -	\$ -	\$ -				
In-Lieu of Property Taxes (Object Code 8096)		976,983	1,068,705	1,122,219	1,149,275				
Property Taxes net of In-Lieu		\$ -	\$ -	\$ -	\$ -				
TOTAL FUNDING		2,255,784	2,681,939	2,785,084	2,878,006				
Basic Aid Status		\$ -	\$ -	\$ -	\$ -				
Excess Taxes		\$ -	\$ -	\$ -	\$ -				
EPA in Excess to LCFF Funding		\$ -	\$ -	\$ -	\$ -				
Total LCFF Entitlement		2,255,784	2,681,939	2,785,084	2,878,006				
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual		45.21920787%	45.21920787%	45.21920787%	45.21920787%				
% of Adjusted Revenue Limit - P-2		45.21920787%	45.21920787%	45.21920787%	45.21920787%				
EPA (for LCFF Calculation purposes)		\$ 388,638	\$ 556,245	\$ 566,754	\$ 595,266				
EPA, Current Year (Object Code 8012)		\$ 388,638	\$ 556,245	\$ 566,754	\$ 595,266				
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Object Code 8019)		\$ (31,851.00)	\$ -	\$ -	\$ -				
(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)		\$ 2,091,497	\$ 2,486,001	\$ 2,583,898	\$ 2,668,808				
Supplemental and Concentration Grant funding in the LCAP year		\$ 147,493	\$ 171,584	\$ 172,708	\$ 176,515				
Percentage to Increase or Improve Services		7.05%	6.90%	6.68%	6.61%				
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment		243	251	251	251				
COE Enrollment		-	-	-	-				
Total Enrollment		243	251	251	251				
Unduplicated Pupil Count		83	83	83	83				
COE Unduplicated Pupil Count		-	-	-	-				
Total Unduplicated Pupil Count		83	83	83	83				
Rolling %, Supplemental Grant		35.2600%	34.5100%	33.4200%	33.0700%				
Rolling %, Concentration Grant		35.2600%	34.5100%	33.4200%	33.0700%				

Sunridge Charter (4930350) - Adopted Budget 2023-24		2/22/2023			
		2022-23	2023-24	2024-25	2025-26
SUMMARY OF LCFF ADA					
Current Year ADA					
Grades TK-3	114.46	125.00	125.00	125.00	
Grades 4-6	64.24	78.00	78.00	78.00	
Grades 7-8	35.03	32.00	32.00	32.00	
Grades 9-12	-	-	-	-	
LCFF Subtotal	213.73	235.00	235.00	235.00	
NSS	-	-	-	-	
Combined Subtotal	213.73	235.00	235.00	235.00	
Change in LCFF ADA (excludes NSS ADA)	213.73	235.00	235.00	235.00	
	Increase	Increase	Increase	Increase	
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and					
Yield Calculation					
Total ADA					
Total Enrollment					
Attendance Yield					
Quotient					
2021-22 Proxy ADA					
Grades TK-3					
Grades 4-6					
Grades 7-8					
Grades 9-12					
Subtotal					
NSS					
Combined Subtotal					
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)					
Grades TK-3	114.46	125.00	125.00	125.00	
Grades 4-6	64.24	78.00	78.00	78.00	
Grades 7-8	35.03	32.00	32.00	32.00	
Grades 9-12	-	-	-	-	
Subtotal	213.73	235.00	235.00	235.00	
	Current	Current	Current	Current	
Funded NSS ADA					
Subtotal	-	-	-	-	
NPS, CDS, & COE Operated					
Subtotal	-	-	-	-	
ACTUAL ADA (Current Year Only)					
Grades TK-3	114.46	125.00	125.00	125.00	
Grades 4-6	64.24	78.00	78.00	78.00	
Grades 7-8	35.03	32.00	32.00	32.00	
Grades 9-12	-	-	-	-	
Total Actual ADA	213.73	235.00	235.00	235.00	
TOTAL FUNDED ADA					
Grades TK-3	114.46	125.00	125.00	125.00	
Grades 4-6	64.24	78.00	78.00	78.00	
Grades 7-8	35.03	32.00	32.00	32.00	
Grades 9-12	-	-	-	-	
Total	213.73	235.00	235.00	235.00	
Funded Difference (Funded ADA less Actual ADA)					
	-	-	-	-	
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA	5.97	8.00	9.00	10.00	
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$ 10,833	\$ 11,707	\$ 12,143	\$ 12,534	
Grades 4-6	\$ 9,960	\$ 10,764	\$ 11,166	\$ 11,525	
Grades 7-8	\$ 10,256	\$ 11,083	\$ 11,495	\$ 11,865	
Grades 9-12	\$ 12,194	\$ 13,178	\$ 13,669	\$ 14,109	
Base Grants					

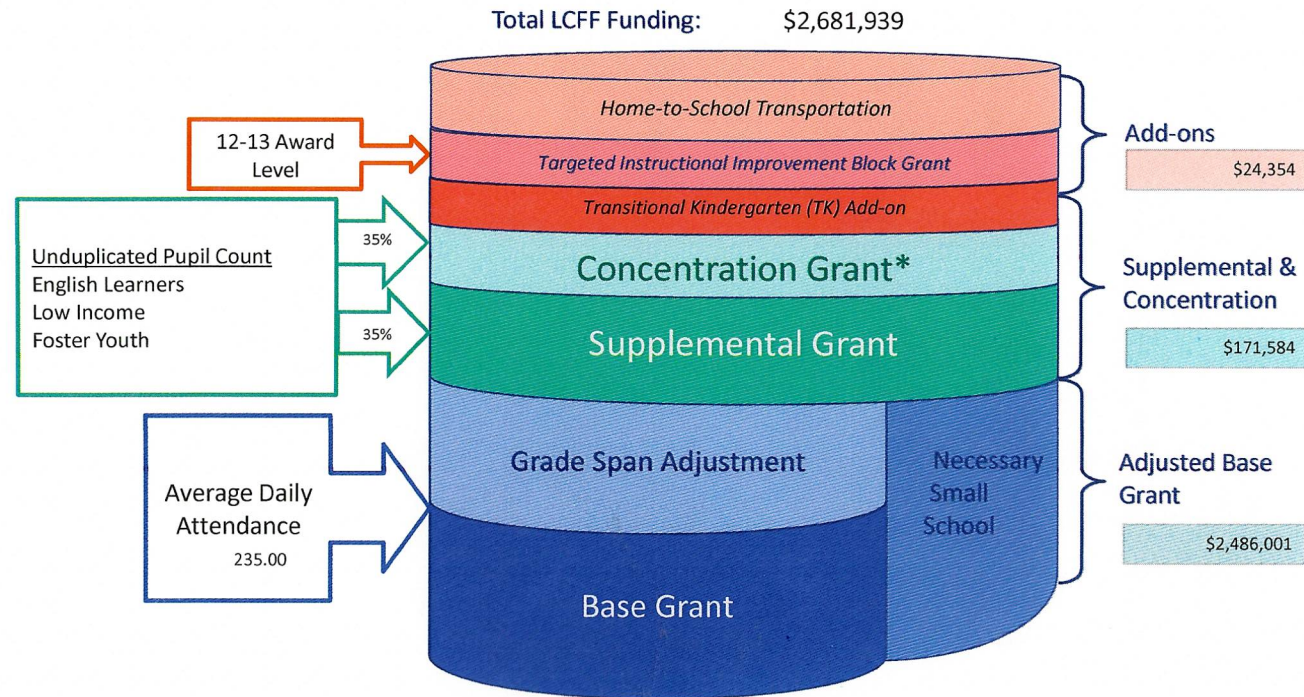
Sunridge Charter (4930350) - Adopted Budget 2023-24										v.23.2c	2/22/2023	CY	v.23.2c	CY1							
LOCAL CONTROL FUNDING FORMULA										2022-23					2023-24						
LCFF ENTITLEMENT CALCULATION																					
Calculation Factors										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
										13.26%		0.00%		35.26% 35.26%		8.22%		0.00%		34.51% 34.51%	
										ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3										114.46	\$ 9,166	\$ 953	\$ 714	\$ -	\$ 1,239,899	125.00	\$ 9,919	\$ 1,032	\$ 756	\$ -	\$ 1,463,355
Grades 4-6										64.24	9,304		656	-	639,838	78.00	10,069		695	-	839,589
Grades 7-8										35.03	9,580		676	-	359,253	32.00	10,367		716	-	354,641
Grades 9-12										-	11,102	289	803	-	-	-	12,015	312	851	-	-
Subtract Necessary Small School ADA and Funding										-	-				-	-	-				-
Total Base, Supplemental, and Concentration Grant											\$ 1,982,416	\$ 109,081	\$ 147,493	\$ -	\$ 2,238,990		\$ 2,357,001	\$ 129,000	\$ 171,584	\$ -	\$ 2,657,585
NSS Allowance											-				-		-				-
TOTAL BASE										213.73	\$ 1,982,416	\$ 109,081	\$ 147,493	\$ -	\$ 2,238,990	235.00	\$ 2,357,001	\$ 129,000	\$ 171,584	\$ -	\$ 2,657,585
ADD ONS:																					
Targeted Instructional Improvement Block Grant														\$ -							\$ -
Home-to-School Transportation (COLA added commencing 2023-24)														-						-	
Small School District Bus Replacement Program (COLA added commencing 2023-24)														-						-	
Transitional Kindergarten (Commencing 2022-23)														16,794						24,354	
ECONOMIC RECOVERY TARGET PAYMENT														-						-	
LCFF ENTITLEMENT														\$ 2,255,784							\$ 2,681,939
STATE AID CALCULATION																					
Miscellaneous Adjustments														-						-	
Adjusted LCFF Entitlement														2,255,784						2,681,939	
Local Revenue (including RDA)														(976,983)						(1,068,705)	
Gross State Aid														\$ 1,278,801						\$ 1,613,234	
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	213.73	\$ 1,105,046			\$ 5,170.29	235.00	\$ 1,215,018		
2012-13 NSS Allowance (deficit)														-					-		
Minimum State Aid Adjustments														-					-		
Less Current Year Property Taxes/In-Lieu														(976,983)					(1,068,705)		
Subtotal State Aid for Historical RL/Charter General BG														128,063					146,313		
Categorical funding from 2012-13 net of fair share reduction														84,609					84,609		
Charter School Categorical Block Grant adjusted for ADA														95,866			448.54	235.00	105,407		
Minimum State Aid Guarantee Before Proration Factor														308,538					336,329		
Proration Factor														0.00%					0.00%		
Minimum State Aid Guarantee														\$ 308,538					\$ 336,329		
CHARTER SCHOOL MINIMUM STATE AID OFFSET																					
LCFF Entitlement														2,238,990					2,657,585		
Minimum State Aid plus Property Taxes including RDA														1,285,521					1,405,034		
Offset														-					-		
Minimum State Aid Prior to Offset														308,538					336,329		
Total Minimum State Aid with Offset														308,538					336,329		
GROSS STATE AID														\$ 1,278,801					\$ 1,613,234		
ADDITIONAL STATE AID														\$ -					\$ -		
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)														\$ 2,255,784					\$ 2,681,939		
Change Over Prior Year												22.32%	411,629			18.89%	426,155				
LCFF Entitlement Per ADA														10,554					11,413		
Per-ADA Change Over Prior Year												14.58%	1,343			8.14%	859				
Basic Aid Status (school districts only)														-					-		
LCFF SOURCES INCLUDING EXCESS TAXES																					
												Increase	2022-23			Increase	2023-24				
State Aid												38.31%	246,551	\$ 890,163			18.74%	166,826	\$ 1,056,989		
Education Protection Account														388,638					556,245		
Property Taxes Net of In-Lieu Transfers												0.00%	-	-			0.00%	-	-		
Charter In-Lieu Taxes												10.91%	96,115	976,983			9.39%	91,722	1,068,705		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)												18.58%	342,666	\$ 2,255,784			11.46%	258,548	\$ 2,681,939		

51

Charts and Graphs

Components of LCFF Entitlement

	2023-24		
Base Grant	\$ 2,357,001	235.00 ADA	
Grade Span Adjustment	\$ 129,000	\$ 2,486,001	Adjusted Base Grant
Supplemental Grant	\$ 171,584 35%		
Concentration Grant	\$ - 35%	\$ 171,584	Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ -		
Add-ons: Home-to-School Transportation	\$ -		
Add-ons: Small School District Bus Replacement Program	\$ -	\$ 24,354	Add-ons
Add-ons: Transitional Kindergarten	\$ 24,354		
Total	\$ 2,681,939	\$ 2,681,939	



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

	LCFF Entitlement per ADA							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	
Funded ADA	264.14	264.14	200.22	213.73	235.00	235.00	235.00	
LCFF Sources per ADA	\$ 8,665.70	\$ 8,728.96	\$ 9,210.64	\$ 10,554.36	\$ 11,412.51	\$ 11,851.42	\$ 12,246.83	
Net Change per ADA		\$ 63.27	\$ 481.68	\$ 1,343.72	\$ 858.14	\$ 438.91	\$ 395.41	
Net Percent Change		0.73%	5.52%	14.59%	8.13%	3.85%	3.34%	
Estimated LCFF Entitlement per ADA	\$ 8,665.70	\$ 8,728.96	\$ 9,210.64	\$ 10,554.36	\$ 11,412.51	\$ 11,851.42	\$ 12,246.83	
Net Change per ADA		\$ 63.27	\$ 481.68	\$ 1,343.72	\$ 858.14	\$ 438.91	\$ 395.41	
Net Percent Change		0.73%	5.52%	14.59%	8.13%	3.85%	3.34%	

52

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	341,612.00	385,000.00	12.7%
5) TOTAL, REVENUES			341,612.00	385,000.00	12.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	215,095.00	246,010.00	14.4%
3) Employee Benefits		3000-3999	63,401.00	68,445.00	8.0%
4) Books and Supplies		4000-4999	28,016.00	26,700.00	-4.7%
5) Services and Other Operating Expenditures		5000-5999	23,908.00	24,800.00	3.7%
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			330,420.00	365,955.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,192.00	19,045.00	70.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	15,000.00	15,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,000.00)	(15,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,808.00)	4,045.00	-206.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	144,496.03	140,688.03	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144,496.03	140,688.03	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,496.03	140,688.03	-2.6%
2) Ending Balance, June 30 (E + F1e)			140,688.03	144,733.03	2.9%
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	136,688.03	140,733.03	3.0%
Fee driven program, all funds generated to be used by this fund only	0000	9780	136,688.03		
Fee driven program, all funds generated to be used by this fund only	0000	9780		140,733.03	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	139,484.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	4,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	110,000.00	115,000.00	4.5%
3) Other State Revenue		8300-8599	205,400.00	225,000.00	9.5%
4) Other Local Revenue		8600-8799	7,000.00	2,000.00	-71.4%
5) TOTAL, REVENUES			322,400.00	342,000.00	6.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	49,906.00	54,499.00	9.2%
3) Employee Benefits		3000-3999	26,641.00	31,141.00	16.9%
4) Books and Supplies		4000-4999	232,109.00	213,460.00	-8.0%
5) Services and Other Operating Expenditures		5000-5999	100,144.00	125,900.00	25.7%
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			408,800.00	425,000.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(86,400.00)	(83,000.00)	-3.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	86,400.00	83,000.00	-3.9%
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			86,400.00	83,000.00	-3.9%
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	5,807.46	5,807.46	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,807.46	5,807.46	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,807.46	5,807.46	0.0%
2) Ending Balance, June 30 (E + F1e)			5,807.46	5,807.46	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	4,000.00	0.0%
Stores		9712	456.80	456.80	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,350.66	1,350.66	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(50,114.82)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	4,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	2,400.00	3,000.00	25.0%
5) TOTAL, REVENUES			52,400.00	53,000.00	1.1%
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	40,400.00	36,800.00	-8.9%
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			40,400.00	36,800.00	-8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,000.00	16,200.00	35.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,000.00	16,200.00	35.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	246,965.30	258,965.30	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			246,965.30	258,965.30	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			246,965.30	258,965.30	4.9%
2) Ending Balance, June 30 (E + F1e)			258,965.30	275,165.30	6.3%
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	258,965.30	275,165.30	6.3%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	289,763.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	5,000.00	66.7%
5) TOTAL, REVENUES			3,000.00	5,000.00	66.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,000.00	5,000.00	66.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	5,000.00	66.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	312,448.20	315,448.20	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			312,448.20	315,448.20	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			312,448.20	315,448.20	1.0%
2) Ending Balance, June 30 (E + F1e)			315,448.20	320,448.20	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	315,448.20	320,448.20	1.6%
Volatile State revenue/funding for schools	0000	9780	315,448.20		
Volatile State revenue/funding for schools	0000	9780		320,448.20	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	315,806.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	5,000.00	9,000.00	80.0%
5) TOTAL, REVENUES			5,000.00	9,000.00	80.0%
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)			5,000.00	9,000.00	80.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	111,132.00	79,225.00	-28.7%
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			(111,132.00)	(79,225.00)	-28.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(106,132.00)	(70,225.00)	-33.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	656,393.82	550,261.82	-16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			656,393.82	550,261.82	-16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			656,393.82	550,261.82	-16.2%
2) Ending Balance, June 30 (E + F1e)			550,261.82	480,036.82	-12.8%
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	550,261.82	480,036.82	-12.8%
Retirement Program Liability (CRSP)	0000	9780	550,261.82		
Retirement Program Liability (CRSP)	0000	9780		480,036.82	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	551,564.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	1,500.00	2,500.00	66.7%
5) TOTAL, REVENUES			1,500.00	2,500.00	66.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,500.00	2,500.00	66.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,500.00	2,500.00	66.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	158,543.68	160,043.68	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			158,543.68	160,043.68	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			158,543.68	160,043.68	0.9%
2) Ending Balance, June 30 (E + F1e)			160,043.68	162,543.68	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	160,043.68	162,543.68	1.6%
Measure M approved projects only	0000	9780	160,043.68		
Measure M approved projects only	0000	9780		162,543.68	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	160,247.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	500.00	500.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,000.00	11,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,000.00	11,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,500.00)	(10,500.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,500.00)	(10,500.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,837.17	41,337.17	-20.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,837.17	41,337.17	-20.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,837.17	41,337.17	-20.3%
2) Ending Balance, June 30 (E + F1e)			41,337.17	30,837.17	-25.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	41,337.17	30,837.17	-25.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	40,458.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	11,460.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,460.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,460.00)	1,000.00	-109.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,460.00)	1,000.00	-109.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	107,993.54	97,533.54	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,993.54	97,533.54	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,993.54	97,533.54	-9.7%
2) Ending Balance, June 30 (E + F1e)			97,533.54	98,533.54	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	97,533.54	98,533.54	1.0%
Capital Equipment purchases only	0000	9780	97,533.54		
Capital Equipment purchases only	0000	9780		98,533.54	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	97,620.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

49 70961 0000000
Form SIAB
E8BY4WUYJX(2023-24)

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					1,424,225.00	1,043,356.00		
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					10,356.00	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					83,000.00	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								

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

49 70961 0000000
Form SIAB
E8BY4WUYJX(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	79,225.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	1,517,581.00	1,517,581.00		

Twin Hills Union Elementary
Budget, July 1
Workers' Compensation Certification
Workers' Compensation Certification
49 70961 0000000
Form CC

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, 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 budg	\$ _____
	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 _____

Date of
Meeting: _____

_____ Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	_____ Patty Nosecchi
Title:	_____ Business Manager
Telephone:	_____ 707-823-0871
E-mail:	_____ pnosecchi@twinhillsusd.org

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 700 Watertrough Rd, Sebastopol CA

Date: 06/16/2023

Adoption Date: 06/23/2023

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 700 Watertrough Rd,
Sebastopol CA

Date: 06/22/2023

Time: 4:45pm

Contact person for additional information on the budget reports:

Name: Patty Nosecchi

Title: Business Manager

Telephone: 707-823-0871

E-mail: pnosecchi@twinhillsued.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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			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? • Adoption date of the LCAP or an update to the LCAP:		X
			06/23/2023	
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	

**Sunridge Charter
Budget, July 1
Budget Certification
Budget Certifications
49 70961 4930350
Form CB**

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):

2023-24 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____ Date: _____

Charter School Official - Original signature required

Printed Name: Anna-Maria Guzman, 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

Budget, July 1
Budget 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

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)

EXPORT VALIDATION CHECKS

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

Exception

FORM

Form 01CS

Explanation: Worked with SCOE regarding error on Criteria and Standards, seems to be a SACS software issue. Item S7A does have information provided.

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

Exception

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

Budget, July 1
Budget 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Sunridge Charter

Sonoma County

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

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

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

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

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):	463.00	
District's ADA Standard Percentage Level:	2.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	378	378		
Charter School	234	233		
Total ADA	612	611	0.1%	Met
Second Prior Year (2021-22)				
District Regular	378	378		
Charter School	218	196		
Total ADA	596	573	3.8%	Not Met
First Prior Year (2022-23)				
District Regular	304	352		
Charter School	193	187		
Total ADA	497	540	N/A	Met
Budget Year (2023-24)				
District Regular	318			
Charter School	195			
Total ADA	513			

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)

Enrollment/ADA are estimated based on prior year. There was a larger than anticipated drop in enrollment at the middle school in 21-22. Due to COVID there was a decrease in ADA as students stay home ill.

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, 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 (2020-21)				
District Regular	401	357		
Charter School	248	226		
Total Enrollment	649	583	10.2%	Not Met
Second Prior Year (2021-22)				
District Regular	356	320		
Charter School	230	207		
Total Enrollment	586	527	10.1%	Not Met
First Prior Year (2022-23)				
District Regular	320	293		
Charter School	205	204		
Total Enrollment	525	497	5.3%	Not Met
Budget Year (2023-24)				
District Regular	285			
Charter School	205			
Total Enrollment	490			

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)

Declining enrollment is a state issue and these figures show we are declining like most other schools in this state. Projecting enrollment is a challenge as we generally base information on prior year. For 2023-24 site administrators supplied enrollment numbers as a way to improve projections.

- 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 based on prior year. Due to declining enrollment this is no longer an accurate way to project how many students we will have. For 23-24 site administrators supplied enrollment numbers to assist in improving these projections.

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 (2020-21)			
District Regular	378	357	
Charter School	233	226	
Total ADA/Enrollment	611	583	104.8%
Second Prior Year (2021-22)			
District Regular	287	320	
Charter School	196	207	
Total ADA/Enrollment	483	527	91.6%
First Prior Year (2022-23)			
District Regular	272	293	
Charter School	187	204	
Total ADA/Enrollment	459	497	92.5%
Historical Average Ratio:			96.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.8%

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 (2023-24)				
District Regular	268	285		
Charter School	195	205		
Total ADA/Enrollment	463	490	94.5%	Met
1st Subsequent Year (2024-25)				
District Regular	268	285		
Charter School	195	205		
Total ADA/Enrollment	463	490	94.5%	Met
2nd Subsequent Year (2025-26)				
District Regular	268	285		
Charter School	195	205		
Total ADA/Enrollment	463	490	94.5%	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 (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	540.68	512.52	476.35	464.37
b. Prior Year ADA (Funded)		540.68	512.52	476.35
c. Difference (Step 1a minus Step 1b)		(28.16)	(36.17)	(11.98)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(5.21%)	(7.06%)	(2.51%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		5,888,833.00	6,066,747.00	5,890,145.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		484,062.07	239,029.83	193,785.77
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		3.01%	(3.12%)	.78%
LCFF Revenue Standard (Step 3, plus/minus 1%):				
		2.01% to 4.01%	-4.12% to -2.12%	-0.22% to 1.78%

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 (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	4,392,500.00	4,450,000.00	4,500,000.00	4,550,000.00
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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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 (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	8,714,170.00	9,085,966.00	9,015,481.00	9,115,080.00
District's Projected Change in LCFF Revenue:		4.27%	(.78%)	1.10%
LCFF Revenue Standard		2.01% to 4.01%	-4.12% to -2.12%	-0.22% to 1.78%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

This criteria is not appropriate for this district as it does not include In Lieu Property Tax transfer amounts.

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	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2020-21)	5,404,762.39	6,188,867.88	87.3%
Second Prior Year (2021-22)	5,263,251.39	6,095,751.38	86.3%
First Prior Year (2022-23)	5,747,162.00	6,692,558.09	85.9%
	Historical Average Ratio:		86.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	4.0%	4.0%	4.0%
	District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		
	82.5% to 90.5%	82.5% to 90.5%	82.5% to 90.5%

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	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
Budget Year (2023-24)	6,330,449.00	7,188,429.00	88.1%	Met
1st Subsequent Year (2024-25)	6,002,612.00	6,668,683.00	90.0%	Met
2nd Subsequent Year (2025-26)	5,975,953.00	6,631,468.00	90.1%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.01%	(3.12%)	.78%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.99% to 13.01%	-13.12% to 6.88%	-9.22% to 10.78%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.99% to 8.01%	-8.12% to 1.88%	-4.22% to 5.78%

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 (2022-23)	425,404.00		
Budget Year (2023-24)	323,803.00	(23.88%)	Yes
1st Subsequent Year (2024-25)	197,770.00	(38.92%)	Yes
2nd Subsequent Year (2025-26)	197,770.00	0.00%	No

Explanation:
(required if Yes)

2022-23 and 2023-24 include COVID19 Federal funding while the two subsequent years do not.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	1,513,102.00		
Budget Year (2023-24)	513,446.00	(66.07%)	Yes
1st Subsequent Year (2024-25)	530,039.00	3.23%	Yes
2nd Subsequent Year (2025-26)	547,408.00	3.28%	No

Explanation:
(required if Yes)

2022-23 includes COVID19 State funding and several new categorical programs such as the Learning Recovery Emergency Block Grant and the Arts, Music, and Instructional Materials Discretionary Block Grant. 22-23 also includes a one time charter declining enrollment relief revenue of over \$330,000. 2024-25 gets us back to what is normally expected.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	746,522.00		
Budget Year (2023-24)	848,876.00	13.71%	Yes
1st Subsequent Year (2024-25)	738,870.00	(12.96%)	Yes
2nd Subsequent Year (2025-26)	741,790.00	.40%	No

Explanation:
(required if Yes)

2023-24 includes a one time SELPA transfer of \$113,000 as the distribute unspent program funds. 2024-25 is a normal amount of funds we can expect.

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

First Prior Year (2022-23)	383,752.49		
Budget Year (2023-24)	162,986.00	(57.53%)	Yes
1st Subsequent Year (2024-25)	124,148.00	(23.83%)	Yes
2nd Subsequent Year (2025-26)	126,361.00	1.78%	No

Explanation:
(required if Yes)

2022-23 includes one time expenses, using one time revenue, and carry over plus expenses to match donations received.

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

First Prior Year (2022-23)	1,876,253.64		
Budget Year (2023-24)	1,746,137.00	(6.93%)	Yes
1st Subsequent Year (2024-25)	1,493,900.00	(14.45%)	Yes
2nd Subsequent Year (2025-26)	1,477,437.00	(1.10%)	No

Explanation:
(required if Yes)

2022-23 includes one time expenses, using one time revenue, and carry over plus expenses to match donations received.
2024-25 includes necessary expense reductions due to declining enrollment resulting in declining revenue.

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 (2022-23)	2,685,028.00		
Budget Year (2023-24)	1,686,125.00	(37.20%)	Not Met
1st Subsequent Year (2024-25)	1,466,679.00	(13.01%)	Met
2nd Subsequent Year (2025-26)	1,486,968.00	1.38%	Met

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

First Prior Year (2022-23)	2,260,006.13		
Budget Year (2023-24)	1,909,123.00	(15.53%)	Not Met
1st Subsequent Year (2024-25)	1,618,048.00	(15.25%)	Not Met
2nd Subsequent Year (2025-26)	1,603,798.00	(.88%)	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)

2022-23 and 2023-24 include COVID19 Federal funding while the two subsequent years do not.

Explanation:

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

2022-23 includes COVID19 State funding and several new categorical programs such as the Learning Recovery Emergency Block Grant and the Arts, Music, and Instructional Materials Discretionary Block Grant. 22-23 also includes a one time charter declining enrollment relief revenue of over \$330,000. 2024-25 gets us back to what is normally expected.

Explanation:

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

2023-24 includes a one time SELPA transfer of \$113,000 as the distribute unspent program funds. 2024-25 is a normal amount of funds we can expect.

- 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)

2022-23 includes one time expenses, using one time revenue, and carryover plus expenses to match donations received.

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

2022-23 includes one time expenses, using one time revenue, and carryover plus expenses to match donations received.
2024-25 includes necessary expense reductions due to declining enrollment resulting in declining revenue.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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

 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

 10,494,102.00

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

3% Required

Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution¹

to the Ongoing and Major
Maintenance Account

Status

- c. Net Budgeted Expenditures and Other Financing Uses

 10,494,102.00

314,823.06

300,000.00

Not 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)

This district is currently exempt due to ADA but we make the effort to comply with the 3% minimum contribution and will update the contribution if necessary at First Interim. While the federal one time funds are automatically exempt from this calculation, state one time funds are not which would make a difference.

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 (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
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)	1,550,940.00	1,665,000.00	1,716,540.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	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)	1,550,940.00	1,665,000.00	1,716,540.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	9,711,624.99	9,794,057.21	10,410,964.13
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)	9,711,624.99	9,794,057.21	10,410,964.13
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	16.0%	17.0%	16.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.3%	5.7%	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 (2020-21)	(86,912.36)	7,226,210.88	1.2%	Met
Second Prior Year (2021-22)	26,473.73	7,202,667.97	N/A	Met
First Prior Year (2022-23)	30,056.91	7,639,361.09	N/A	Met
Budget Year (2023-24) (Information only)	(581,839.00)	8,231,785.00		

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)

--

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 (2020-21)	3,446,591.47	3,684,977.93	N/A	Met
Second Prior Year (2021-22)	3,586,786.50	3,598,065.57	N/A	Met
First Prior Year (2022-23)	3,277,026.64	3,624,539.30	N/A	Met
Budget Year (2023-24) (Information only)	3,654,596.21			

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 \$80,000 (greater of)	0 to 300
4% or \$80,000 (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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	463	463	463
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:
 - 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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	10,941,827.00	9,840,650.00	9,837,222.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	10,941,827.00	9,840,650.00	9,837,222.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	437,673.08	393,626.00	393,488.88
6. Reserve Standard - by Amount			

(\$80,000 for districts with 0 to 1,000 ADA, else 0)		80,000.00	80,000.00	80,000.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	437,673.08	393,626.00	393,488.88

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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)	1,805,470.00	1,614,900.00	1,609,650.00
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)	1,805,470.00	1,614,900.00	1,609,650.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.50%	16.41%	16.36%
District's Reserve Standard (Section 10B, Line 7):	437,673.08	393,626.00	393,488.88
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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 are advised by SCOE to use Basic Aid Supplement Funds for one time expenditures and this is not possible due to the higher special education costs and very low special education funding, negotiations difficulties, and our LCFF "Lite" status with an unduplicated pupil count below 40% resulting in very little supplemental funding and no concentration funds. The salary agreements during the past few years were only affordable by using BAS funds. We are using these funds to keep programs and employees salaries 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 (2022-23)	(1,250,575.00)			
Budget Year (2023-24)	(1,228,228.00)	(22,347.00)	(1.8%)	Met
1st Subsequent Year (2024-25)	(1,244,793.00)	16,565.00	1.3%	Met
2nd Subsequent Year (2025-26)	(1,261,689.00)	16,896.00	1.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	1,306,132.00			
Budget Year (2023-24)	1,424,225.00	118,093.00	9.0%	Met
1st Subsequent Year (2024-25)	1,217,816.00	(206,409.00)	(14.5%)	Not Met
2nd Subsequent Year (2025-26)	1,206,706.00	(11,110.00)	(.9%)	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	946,803.00			
Budget Year (2023-24)	1,043,356.00	96,553.00	10.2%	Not Met
1st Subsequent Year (2024-25)	883,000.00	(160,356.00)	(15.4%)	Not Met
2nd Subsequent Year (2025-26)	883,000.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

1a. 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)

2023-24 includes a one time transfer to support one of our schools and this amount is deducted from 2024-25. Several retired teacher retirement incentives end in 22-23 reducing the transfer in from Fund 20.

- 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)

2023-24 includes an additional transfer out to support our schools and as several retired teacher incentive payments end, this transfer out to other schools is reduced.

- 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)

The compensated absence amount (vacation pay for 12 month classified employees) is based on wages and employer costs for 23-24 (estimated) and the full amount is shown as being paid in full in 23-24 even though this is not actually done.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

- 2 For the district's OPEB:

- a. Are they lifetime benefits?

Yes

- b. Do benefits continue past age 65?

Yes

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

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

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

0

0

4. OPEB Liabilities

Data must be entered.

- 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

73,828.00
0.00
73,828.00
Actuarial
6/30/2022

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
5,500.00	5,610.00	5,720.00
5,500.00	5,610.00	5,720.00
1.00	1.00	1.00

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	33.7	32.4	30	30

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.

Item 3 below - The 2023-24 Adopted Budget includes a salary increase based on the May 2023 Revisé of 8.22% so the date shown is the date the board will adopt the budget for this year.

Negotiations Settled

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

Sep 09, 2022

- 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:

Aug 12, 2022

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

Yes

If Yes, date of budget revision board adoption:

Jun 23, 2023

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2025

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

Actual \$ in budget, based on COLA

% 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

--

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

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:

--

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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?

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) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	27.8	28.2	26	26

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.

Item 3 below - This is a "Me Too" district, classified receive same increase as certificated. The 2023-24 Adopted Budget includes a salary increase based on the May 2023 Revise of 8.22% so the date shown is the date the board will adopt the budget for this year.

Negotiations Settled

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

Sep 09, 2022

- 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:

Aug 12, 2022

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

Yes

If Yes, date of budget revision board adoption:

Jun 23, 2023

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

--

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

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:

--

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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?

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) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	5.0	5.0	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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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 23, 2023

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)	Yes
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)

A3: Declining enrollment is a reality for this state as a whole. Enrollment is monitored carefully by site and district administration. A6: This district pays health benefits for one 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 2023-24

Exhibits

SCOE BIZ

Business Services

Bulletin No. 23-19



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

May 18, 2023

To: Chief Business Officials
From: Sarah Lampenfeld, Director, External Fiscal Services
Subject: May Revision Guidance for the 2023-24 Budget Adoption

The purpose of this letter is to provide 2023-24 Adopted Budget guidance, along with the release of *The Common Message*, which will follow in early June or as soon as its published.

On May 12th, the Governor's May Revision was released. Following two years of unprecedented growth, the May Revision holds the line without making significant reductions over the Governor's Budget proposal from January. Since the Governor's January proposal, the monthly revenue shortfalls have continued, which have resulted in California's budget short fall to grow from January's estimates of \$22.5 billion to \$31.5 billion. Even with the with short fall, the May Revision *does not* project a recession. However, the May Revision does recognize the increased risks that could significantly change the state's fiscal trajectory, and if realized would result in necessary reductions. These risks include: the economic fallout from a debt limit impasse, higher interest rates, uncertainty in financial institutions, and delayed tax receipts from fall filing deadlines. As a result of the risks, the state underscores the reason the May Revision does not reflect a withdrawal from the Budget Stabilization Account (BSA) by stating "this [BSA] reserve will help protect the state from having to make the kind of drastic reductions to core programs that marked the state's efforts to close significant deficits in the past."

The May Revision addressed the budget shortfall of \$31.5 billion by proposing additional steps and modified measures already presented in January. For K-12 Education, the May Revision **projects to fund 2023-24's cost-of-living adjustment of 8.22%**, maintain the \$300 million for the Equity Multiplier, continue to fund expanded eligibility for Transitional Kindergarten and Universal School Meals program, and a increase to county offices of education serving students in juvenile court and other alternative school settings. January's Budget reduction to the Arts, Music, and Instructional Materials Discretionary Block Grant is increased, resulting in a ~50% cut (up from 33% in January). Additionally, the May Revision proposes to reduce the 2022-23 Learning Recovery Emergency Block Grant by ~32% (changing funding from ~\$7.9 billion to ~\$5.4 billion). Furthermore, the May Revision proposes to extend the spending timeline of Expanded Learning Opportunities Program (ELOP) dollars for fiscal year 2021-22 and 2022-23 from June 30, 2023 to June 30, 2024.

2022-23 and 2023-24 Cash Flow Projections

Cash remains King! Therefore, now is the time to **update your 2022-23 Cash Flow** with actuals through April 2023 and revise your estimates for May and June 2023. Accurate 2022-23 Cash Flow Projections provide reasonable June 30 cash balance estimates. The June 30 cash balance

will be your 2023-24 July 1 beginning balance estimate plus reasonable estimates throughout the 2023-24 projections.

2023-24 Adopted Budget and Multi-Year Projections (MYP)

The following should be considered when preparing the 2023-24 Adopted Budget, which is due to SCOE within 5 days of adoption or no later than July 1, 2023 (whichever is sooner):

✦ Common Message (to follow)

Please read *The Common Message – May Revision 2023-2024* (will follow this memo once available).

✦ Dartboard (attached)

Use the *SSC School District and Charter School Financial Projection Dartboard 2023-24 May Revision* (will follow once available) for economic planning factors. Parameters, such as the COLA, PERS and STRS contribution rates have **changed** since the January budget proposal and preparation of 2022-23 Second Interim Reports.

✦ LCFF Calculator

Use the latest calculator and be sure to incorporate the May Revision's estimates for the 2023-24 Adopted Budget.

SCOE recommends sending LCFF calculators to your Fiscal Advisor before finalizing projections for the 2023-24 Adopted Budget.

✦ 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 2023-24 budget, prescribed information must be provided for public review and comment.

✦ Local Reserve Cap

Reserve cap expected to remain in place for 2023-24, resulting in a cap of 10% on local reserves (combined assigned and unassigned General Fund balances [includes the Reserve for Economic Certainty]) for districts who are not Basic Aid or districts with fewer than 2,501 average daily attendance (ADA). **If the reserve cap is applicable to your school district, please plan ahead to ensure compliance to the law.**

✦ STRS and PERS contribution rates:

Please note that PERS contribution rates have changed since the January proposed budget and preparation of 2022-23 Second Interim Reports.

Employer Contribution Rates – May Revise 2023	2022-23	2023-24	2024-25	2025-26
STRS – Actual and projected rates	19.10%	19.10%	19.10%	19.10%
PERS – Actual and projected rates	25.37%	26.68%	27.70%	28.30%

✦ **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.

- Effective 2022-23, a school district that provides pupil transportation services will receive equal to 60% of the home-to-school transportation expenditures reported for the prior year less the LCFF add-on. Requirements for funding will include: Transportation Plan (updated annually), and annual reporting of such items as encompass ridership, miles driven, expenditure details, number of pupils transported, and more.

✦ **Prop 28:**

In November 2022 voters approved Proposition 28, which dedicates funding to arts and music education. The funding is dependent on the amount of funding allocated to public education, equal to 1% of the prior year Prop 98 minimum guarantee. The May Revision estimated a \$8 million decrease to Prop 28 with the May Revision, which adjusts the support of this program to ~\$933 million. **Due to uncertainty regarding the funding LEAs are encouraged to slow their planning and implementation of the funds until more information is known, which likely will come in the fall.**

✦ **Routine Restricted Maintenance Account:**

All districts must comply with the minimum 3% contribution unless exempt due to district size. Per numerous Assembly bills, several resources' expenditures may be excluded from the 3% calculation.

- Exclude STRS on-behalf (Resource 7690) from expenditures
- Expenses of 1-time pandemic funding sources in Res. 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, and 7027

✦ **Expanded Transitional Kindergarten:**

Legislation changed in 2021 to extend the Transitional Kindergarten (TK) program to all children who turn four years old by September 1 by the year 2025-26. Starting in 2022-23, the age of children eligible for TK changes until full implementation is met. The age at which children are eligible for TK changes from 2022-23 to 2025-26 are as follows:

- In the 2022-23 school year, children who will turn five years old between September 2 and February 2* are eligible for TK.
- **In the 2023-24 school year, children who will turn five years old between September 2 and April 2* are eligible for TK.**
- In the 2024-25 school year, children who turn five years old between September 2 and June 2* are eligible for TK.

- In the 2025–26 school year, and in each school year thereafter, children who will turn four years old by September 1* are eligible for TK.

- ***Inclusive of these dates**

Points to remember about TK students:

- LCFF Calculator ~ Enrollment and unduplicated pupils counts used in the LCFF Calculator should **exclude** TK students who turn 5 years old **after** April 2, 2024.
- Attendance for TK students turning five years old **after** the TK eligibility cut-off date only generate ADA for the purpose of funding **after** they turn five.

✚ **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.
- Basic Aid/Excess Tax School Districts are subject to the Local Control and Accountability Plan (LCAP) and Supplemental and Concentration Grant regulations under LCFF.

✚ **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-LQID) 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, 2028 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.

- **Note:** May Revision anticipates \$8 billion reduction to 2022-23 EPA funds due to tax extension. Based on this information, it's likely most LEAs have been overpaid through quarter three (3) in 2022-23. Therefore, LEAs may not see a fourth quarter payment and repayments in fiscal year 2023-24...CDE working on now so stay tuned.

✦ **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.

Please remember that the local indicator results must be reported to your local governing board/body on or before July 1, 2023, at the same meeting at which the LCAP is adopted.

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 2023-24 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2023-24 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. 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	2022-23	2023-24 ¹	2024-25	2025-26	2026-27
Department of Finance Statutory COLA	6.56%	8.22%	3.94%	3.29%	3.19%
Planning COLA	6.56%	8.22%	3.94%	3.29%	3.19%

LCFF GRADE SPAN FACTORS FOR 2023-24				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Statutory COLA of 8.22%	\$753	\$765	\$787	\$913
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,032	—	—	\$312
2023-24 Adjusted Base Grants ²	\$10,951	\$10,069	\$10,367	\$12,327
Transitional Kindergarten (TK) Add-On ³	\$3,044	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2022-23	2023-24	2024-25	2025-26	2026-27
California CPI	5.71%	3.54%	3.02%	2.64%	2.89%
California Lottery	Unrestricted per ADA	\$170	\$170	\$170	\$170
	Restricted per ADA	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59
	Grades 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.85	\$20.63	\$21.31
	Grades 9-12 per ADA	\$50.98	\$55.17	\$57.34	\$59.23
Interest Rate for Ten-Year Treasuries	3.65%	3.13%	2.81%	2.90%	3.00%
CalSTRS Employer Rate ⁴	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴	25.37%	26.68%	27.70%	28.30%	28.70%
Unemployment Insurance Rate ⁵	0.50%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁶	\$15.50	\$16.00	\$16.50	\$16.90	\$17.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2023-24	
Reserve Requirement	District ADA Range
The greater of 5% or \$80,000	0 to 300
The greater of 4% or \$80,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adult Education, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education.

²Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

³Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2023-24 are final, and the subsequent years' rates are subject to change based on determination by the respective governing boards.

⁵Unemployment rate in 2023-24 is final based on determination by the Employment Development Department 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).

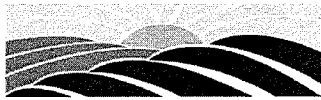
⁶Minimum wage rates are effective January 1 of the respective year.

Planning Factors for 2023-24 and Multi-Year Projections

Key planning factors for LEAs to incorporate into their 2023-24 adopted budgets and multi-year projections (MYPs) based on the latest information available are listed below:

Planning Factor	2023-24	2024-25	2025-26
Cost of Living Adjustment (COLA)			
LCFF COLA	8.22%	3.94%	3.29%
Special Education COLA	8.22%	3.94%	3.29%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.68%	27.70%	28.30%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$170	\$170	\$170
Proposition 20 per ADA	\$67	\$67	\$67
Minimum Wage	\$16.00*	\$16.50**	\$16.90***
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to-adult ratio	\$3,044	\$3,164	\$3,268

2023-24 Adopted Budget ✕ EXHIBIT B ✕ Assigned/Unassigned Detail



**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

2023-24 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	23-24 Budget
01	General Fund	\$3,067,757.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$320,448.00
Total Assigned and Unassigned Ending Fund Balances		\$3,388,205.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$437,673.00
Remaining Balance to Substantiate Need		\$2,950,532.00

SACS combines Funds 01 and 03

Objects 9780/9789/9790

Form 01 Unrestricted Fund Balance @ 6/30/24 - \$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	23-24 Budget	Description of Need
01	General Fund (Assigned)	\$1,367,797.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,805,470- standard 4% \$437,673
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
01	General Fund (Assigned)	\$0.00	Fund Balance support: F03 to maintain 17% reserve net, amount of \$265,502 is included above.
01	General Fund (Assigned)	\$317,571.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$340,521.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$500,000.00	Technology hardware replacement
			District campuses facility repairs and replacements. Assignment adjustment
01	General Fund (Assigned)	\$600,000.00	** reduces this amount first
01	General Fund (Assigned)	\$300,000.00	Fund Balance support: All sites due to increased costs for pensions (CalSTRS & CalPERS)
01	General Fund (Assigned)	(\$965,805.00)	** Assignment adjustment: Negative amount indicates one of the above assignments will be reduced by this amount
01	General Fund (Assigned)	\$100,000.00	COVID19 Legal for Distance Learning
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$320,448.00	Volatile State revenues/funding for schools, cash to cover deferrals
Total of Substantiated Needs		\$2,950,532.00	
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

2023-24 Adopted Budget ✕ EXHIBIT B ✕ Assigned/Unassigned Detail - Page 2

2023-24

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

Note: Charter Schools that show an amount assigned in Fund 01 indicates the Unrestricted Ending Fund Balance amount is used for the reserve.

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

Orchard View Charter D53 Fund 09

Form	Fund	23-24 Budget	Description of Need
D53 09	Orchard View Charter (Assigned)	\$468,240.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	<u>(\$317,571.00)</u>	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	<u><u>\$150,669.00</u></u>	Unrestricted Ending Fund Balance for Reserve (See Note)

SunRidge Charter D21 Fund 09

Form	Fund	23-24 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$633,750.00	Amount required to comply w/BP3100, 17% reserve
09	SunRidge Charter (Assigned)	\$18,000.00	RESIG Deductible - 8th Grade field trip
09	SunRidge Charter (Assigned)	<u>(\$340,520.00)</u>	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	<u><u>\$311,230.00</u></u>	Unrestricted Ending Fund Balance for Reserve (See Note)

Note: Charter Schools that show an amount assigned in Fund 01 indicates the Unrestricted Ending Fund Balance amount is used for the reserve.

Funds 12 through 40

Form	Fund	23-24 Budget	Description of Need
12	After School Program	<u>\$140,733.00</u>	Fee based fund: To be used for and by this program only
Equals =	Total of Assigned Fund Balances in Fund 12	<u><u>\$140,733.00</u></u>	
20	Post Employment Benefits	<u>\$480,037.00</u>	Set aside for unfunded liabilities (OPEB/Health Insurance & Pensions/Cash Buy-outs)
Equals =	Total of Assigned Fund Balances in Fund 20	<u><u>\$480,037.00</u></u>	
21	Bond Building Fund	<u>\$162,544.00</u>	Measure M Projects only
Equals =	Total of Assigned Fund Balances in Fund 21	<u><u>\$162,544.00</u></u>	
40	Special Reserve for Capital Outlay Projects	<u>\$98,534.00</u>	For large projects or capital equipment purchases
Equals =	Total of Assigned Fund Balances in Fund 40	<u><u>\$98,534.00</u></u>	

2023-24 Adopted Budget ✕ EXHIBIT B ✕ Assigned/Unassigned Detail



**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

2023-24 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.

2024-25

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

Combined Assigned and Unassigned/Unappropriated Fund Balances

Form	SACS Fund 01	2024-25 Budget
01	General Fund	\$2,769,947.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$325,448.00
	Total Assigned and Unassigned Ending Fund Balances	\$3,095,395.00
	Reserve Standard Percentage Level as defined by Criteria and Standards	4%
	Less District's Reserve Standard as defined by Critical and Standards	\$393,626.00
	Remaining Balance to Substantiate Need	\$2,701,769.00

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	2024-25 Budget	Description of Need
01	General Fund (Assigned)	\$1,221,274.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,614,900 - standard 4% \$393,626
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
01	General Fund (Assigned)	\$0.00	Fund Balance support: F03 to maintain 17% reserve net, amount of \$183,387 is included above
01	General Fund (Assigned)	\$123,814.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$273,388.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$500,000.00	Technology hardware replacement
01	General Fund (Assigned)	\$600,000.00	District campuses facility repairs and replacements. Assignment adjustment 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)	(\$1,112,155.00)	** Assignment adjustment: Negative amount indicates one of the above assignments will be reduced by this amount
01	General Fund (Assigned)	\$400,000.00	** COVID19 Legal for Distance Learning / No expense reductions
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$325,448.00	Volatile State revenues/funding for schools
	Total of Substantiated Needs	\$2,701,769.00	
	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	2024-25 Budget	Description of Need
D53 09	Orchard View Charter (Assigned)	\$463,700.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	(\$123,814.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$339,886.00	Unrestricted Ending Fund Balance for Reserve (See Note)

SunRidge Charter D21 Fund 09

Form	Fund	2024-25 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$594,330.00	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)	(\$273,388.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	\$338,942.00	Unrestricted Ending Fund Balance for Reserve (See Note)

Note: Charter Schools that show an amount assigned in Fund 01 indicates the Unrestricted Ending Fund Balance amount is used for the reserve.
Please see page 1 of this Exhibit for important information.

2023-24 Adopted Budget ✕ EXHIBIT B ✕ Assigned/Unassigned Detail



**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

2023-24 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.

2025-26

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

Combined Assigned and Unassigned/Unappropriated Fund Balances

Form	SACS Fund 01	2025-26 Budget
01	General Fund	\$2,530,692.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$330,448.00
	Total Assigned and Unassigned Ending Fund Balances	\$2,861,140.00
	Reserve Standard Percentage Level as defined by Criteria and Standards	4%
	Less District's Reserve Standard as defined by Criterion and Standards	\$393,489.00
	Remaining Balance to Substantiate Need	\$2,467,651.00

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	2025-26 Budget	Description of Need
01	General Fund (Assigned)	\$1,216,161.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,609,650 - standard 4% \$393,489
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
01	General Fund (Assigned)	\$0.00	Fund Balance support: F03 to maintain 17% reserve net, amount of \$117,729 is included above
01	General Fund (Assigned)	\$0.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$218,625.00	Fund Balance support: D21 (SR) to maintain 17% reserve
01	General Fund (Assigned)	\$500,000.00	Technology hardware replacement
01	General Fund (Assigned)	\$600,000.00	District campuses facility repairs and replacements. Assignment adjustment 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)	(\$1,167,583.00)	** Assignment adjustment: Negative amount indicates that some of the above assignments will be reduced by this amount
01	General Fund (Assigned)	\$400,000.00	COVID19 Legal for Distance Learning / No expense reductions
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$330,448.00	Volatile State revenues/funding for schools, cash to cover deferrals
	Total of Substantiated Needs	\$2,467,651.00	
	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	2025-26 Budget	Description of Need
D53 09	Orchard View Charter (Assigned)	\$471,820.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	\$0.00	Required amount not available, SEE amount Assigned in Fund 01
09	Orchard View Charter (Assigned)	\$107,032.00	GASB54
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$578,852.00	Unrestricted Ending Fund Balance

SunRidge Charter D21 Fund 09

Form	Fund	2025-26 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$605,360.00	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)	(\$218,625.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	\$404,735.00	Unrestricted Ending Fund Balance for Reserve (see Note)

Note: Charter Schools that show an amount assigned in Fund 01 indicates the Unrestricted Ending Fund Balance amount is used for the reserve.

Please see page 1 of this Exhibit for important information.



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

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.

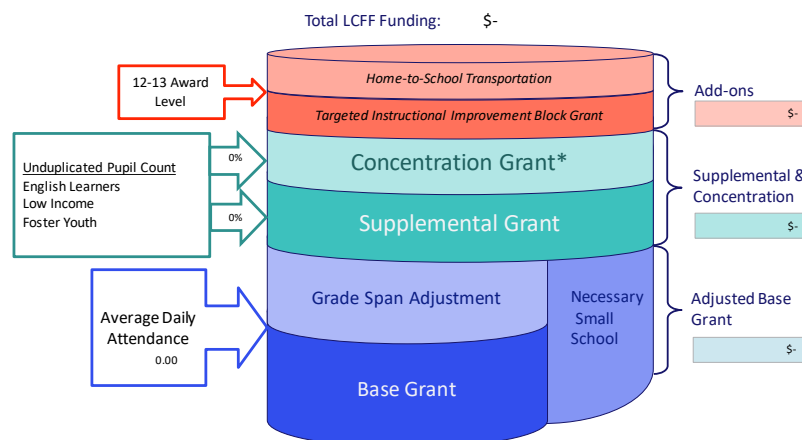
Target Entitlement: Amount at full funding.

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**

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

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.