

AGENDA ITEM # 8

Board Meeting Dates:
Public Hearing: 06/23/22
Adoption: 06/24/22



**Twin Hills
School District**

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

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Adopted Budget

2022-23



2022-23 BUDGET RECAP & NARRATIVE

The revenue side of school budgeting relies heavily on the Governor's May Revision. The May Revision presented on May 13, 2022, by the Governor proposed a COLA of 6.56% for 2022-23. This COLA will be applied to LCFF (state funding for education), special education, child nutrition, and the Mandate Block Grant. The 6.56% COLA is used for revenue estimates along with an increase to the LCFF base funding proposed by the Governor. The May Revision proposes a few enrollment/ADA mitigation items that are not included in the budgets and multi-year projections presented today as they are only proposals, but there is a recap showing how these proposals would change the ending fund balance for all district schools. One of these proposals is an estimated \$1,500 per reported 21-22 P-2 ADA, paid one time in 22-23 only, and another proposal is to mitigate declining enrollment by either using prior year ADA (if greater) or a three year rolling ADA average. Declining enrollment is a statewide issue and so is the reduced average daily attendance (ADA) due to COVID19 absences. Today negotiations between the Governor and Legislature are in process. The Governor has until June 30 to sign the budget into law. 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 20-21 through 24-25.

Report Pd	Revenue Item	2020-21	2021-22	2022-23	2023-24	2024-25
Adopt Budget	Planning COLA	0.00%	5.07%	6.56%	5.38%	4.02%
	Expense Item					
Adopt Budget	CalSTRS	16.15%	16.92%	19.10%	19.10%	19.10%
Adopt Budget	CalPERS	20.70%	22.91%	25.37%	25.20%	24.60%

In 2020-21 and 2021-22 there were several state and federal one time COVID funding offerings. 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. Please check the last 2 pages 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 304. For Fund 03, the Twin Hills Charter Middle School, the estimated ADA is 193. 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. The last few years, due to a COVID19 hold harmless law, we were allowed to use ADA from 2019-20 for Apple Blossom (377.65), this ends for 22-23 and the estimated ADA is greater than the actual 21-22 ADA. Apple Blossom will be funded at the current year ADA of 304 and Twin Hills CMS will be funded at the current year ADA of 193. 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 = 304	Adopted Budget
Object Code	Revenue	
8011	LCFF State Aid	\$1,868,094
8011	Basic Aid Supplement	800,000
8012	EPA (Education Protection Account)	158,040
8041	Secured Property Taxes	4,300,000
8096	In Lieu Property Tax Transfer	(2,929,771)
8091	Revenue Transfer to F14	(50,000)
	Total Revenue	\$4,146,363

Fund 03: Twin Hills Charter Middle School

	ADA = 193	Adopted Budget
Object Code	Revenue	
8011	LCFF State Aid	\$836,228
8012	EPA (Education Protection Account)	150,941
8096	In Lieu Property Tax Transfer	869,917
	Total Revenue	\$1,857,086

Total Form 01, Line A.1)

\$6,003,449

Federal Revenue Sources

Generally, federal revenues are budgeted at prior year levels. The special education entitlement is based on prior year as the SELPA does not generally provide this information prior to the budget preparation. Further adjustments will be made when actual entitlement notifications are received, usually in the fall of the fiscal year. In 2020-21 we received CARES Act funding, please see details on the last page of this narrative. In 2021-22 we received ESSER funds based on a plan submitted. 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	\$ 120,300
8290 Title I	47,000
8290 Title IIA – Principal/Teacher Staff Develop.	8,300
8290 COVID19 ESSER Funding (Res 3213-3219)	243,754
Total Form 01, Line A.2)	\$419,354

Other State Revenue Sources

Before LCFF, schools received special program funding, called categorical funding, along with revenue limit state funding. This categorical funding is now rolled into the LCFF base year funding calculation. There are still a few special categorical programs funded during the year and we receive those funds with very specific rules on recording the revenue and spending the funds, such as the 2020-21 Learning Loss Mitigation Funds. The COVID19 one time funding offerings are listed on the last pages of this narrative. 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	\$ 13,970
8560 State Lottery	118,560
8590 COVID19 IPI Funding (Res 7422)	42,500
8590 STRS on Behalf of State	401,658
8590 ERMHS State Mental Health Funds	12,000
Total Form 01, Line A.3)	\$588,688

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	\$ 19,588
8660 Interest	22,000
8677 Interagency – Special Ed	30,000
8689 Indirect Cost Support	400
8689 Interagency – SunRidge	240,000
8699 Interagency – SunRidge Special Ed	63,000
8792 Special Ed AB602	105,000
Total Form 01, Line A.4)	\$ 479,988
Total Form 01, Line A.5) Total Revenues	\$7,491,479

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 funded)
15.30 FTE	AB classroom teachers
9.10 FTE	TH classroom teachers
0.50 FTE	AB enrichment teachers
1.20 FTE	TH elective teachers
1.20 FTE	Academic Intervention
1.60 FTE	Pupil Personnel Counselor
3.80 FTE	Education Specialists
<u>1.00 FTE</u>	Title I/EIA teacher
37.70 FTE	Total

Prof Dev & Stipends: \$45,000+

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

Total Form 01, Line B.1) Total Estimated Cost \$ 3,273,934

Classified staffing levels are as follows:

7.04 FTE	Custodial/Maintenance (includes Maint. Director)
1.53 FTE	AB Yard/Parking Lot Duty
1.18 FTE	TH Campus Supervisors
4.00 FTE	School Office Clerical
0.24 FTE	Computer tech assistant
1.00 FTE	ELL program assistant

0.38 FTE	AB Academic Intervention
0.96 FTE	Library assistants
0.63 FTE	Health Tech
3.98 FTE	Special Education assistants
2.09 FTE	AB Instructional assistants
0.43 FTE	TH Instructional assistants
0.22 FTE	AB PIP assistants
4.10 FTE	District Office Payroll/Clerical/Technical
<u>1.00 FTE</u>	Business Manager
28.78 FTE	Total

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

Total Form 01, Line B.2) Total Estimated Cost \$ 1,333,573

Employee Benefits

Statutory Benefits for **Certificated** employees include:

Benefit	Percent * Salary
State Teachers' Retirement	19.10 %
Medicare	1.45 %
Unemployment Insurance	0.50 %
Workers' Compensation Insurance	1.42 %
Total	22.47%

Statutory Benefits for **Classified** employees include:

Benefit	Percent * Salary
Public Employees Retirement	25.37%
Social Security	6.20%
Medicare	1.45%
Unemployment Insurance	0.50%
Workers' Compensation Insurance	1.42%
Total	34.94%

STRS on Behalf of State, book entry only \$401,658

Total Estimated Cost of All Statutory Benefits \$1,572,377

Health and Welfare

This district increased it's contribution to equal the Kaiser High Employee rate of \$853 per month beginning 10/1/2022 for a maximum of \$10,236 annually per eligible employee for medical insurance, \$1,380 for dental insurance, and \$122 for vision coverage based on FTE for a maximum annual benefit of \$11,738 for a full FTE.

Total Annual Cost of Health & Welfare Benefits \$588,690

Total Form 01, Line B.3) Total Employee Benefits \$ 2,161,067

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 2022-23 budget. Multi-year projections include separate lines to show where COVID19 funding was spent. The higher budgeted amounts in 2021-22 (66% higher) includes one time expenditures due to receipt of special block grants and COVID19 funding, carryover and donations. 21-22 included spending COVID19 funding on personal protective equipment, air purifiers and filters, instructional materials, textbooks and technology.

Total Form 01, Line B.4) Total Books and Supplies \$125,350

Services and Operating Expenses

Service and Operating expenses are budgeted based on prior year and expected needs in fiscal year 2022-23. Please note that carryover and donations are not shown in the 2022-23 budget. The previous year, 2021-22 (19%), includes one time expenditures using special categorical block grant and COVID19 funding plus carryover and donations. 21-22 included spending COVID19 funding on software, psych services, and enrichment programs.

Total Form 01, Line B.5) Total Contracts & Services \$1,400,625

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 \$60,074

Total Form 01, Line B.9) Total Expenditures \$8,354,623

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	450,000
Transfer In F01 GF from F12 Apple Blossom Aft Sch Pgm	15,000
Transfer In F01 GF +F03 THCMS from F20 OPEB/CRSP	99,961

Total Form 01, Line D.1a) Total Transfers In \$1,294,961

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

Transfer Out F01 GF to F13 Cafeteria	\$ 60,400
Transfer Out F03 THCMS to GF F01 Direct Costs	350,000
Transfer Out F01 GF to F03 THCMS BAS	450,000
Transfer Out F01 GF to F09 OV BAS/CRSP	60,387
Transfer Out F01 GF to D21 SR BAS – see Other Outgo	

Total Form 01, Line D.1b) Total Transfers Out \$920,787

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 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 2022-23, the total anticipated contribution to Special Education due to encroachment is \$685,489.

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 2022-23 the estimated transfer from Fund 01 for Apple Blossom staff is \$100,000 and from Fund 03 the amount is \$100,000.

For 2022-23, 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 2022-23, the total anticipated contribution to PIP is \$9,500.

Routine Repair and Maintenance

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

At Adopted Budget we meet the 3% requirement and are allowed to remove the STRS on Behalf of State and COVID19 expenses from the calculation. Even though RRMA funds are used for repairs and maintenance of both schools, Twin Hills CMS does not contribute any of the unrestricted funds transferred to this restricted resource. Salary and benefit expenses for THCMS site maintenance personnel are now paid for from this resource. Repairing and maintaining district owned facilities for the safety of all who attend and visit is a priority.

The amount to be transferred to RRM in 2022-23 is \$300,000.

Total Form 01, Line D.3) Total Contributions	\$1,194,989
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RESERVES & ASSIGNMENTS

This district has a board policy (BP3100) stating our reserve level will be 17%. The District meets this requirement by reserving \$1,508,610 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 \$3,639,558 and an estimated ending balance of \$3,150,588, this is the total of unrestricted plus restricted. The amount of overspending of \$488,970 is partly due to sharing BAS with the charter schools and the large cost of special education. 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. 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 \$450,000 this year and \$400,000 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 will need developed. The SACS report and assumptions show a split between salaries and services but this is by no means the final plan. Please keep in mind, if enrollment increases and/or state revenue improves and/or if we receive one time funds, staffing and expense reductions may not be necessary. We work diligently to maintain and increase enrollment.

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, 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 213 is based on enrollment of 222. This charter's budget indicates an increase to the fund balance of over \$107,000 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 the reduction in staffing for this year. Basic Aid Supplement funds are being given to this charter last year and this year. Beginning 21-22 there is one retired teacher receiving CRSP and those funds are being transferred from the district to the charter. The MOU to the district is included in Transfers Out and is for both their share in the cost to run the district as well as the excess cost for special education. The estimated increase to the fund balance of \$107,855 is added to the beginning fund balance of \$152,837, leaving an estimated ending balance of \$260,692. From this we deduct restricted resources for California Clean Energy of \$45,523 and Educator Effectiveness of \$32,036. The final assigned balance is a positive \$183,133 equaling an 8% reserve. The board required reserve of 17% is \$379,000 and to meet this, Fund 01 shows an assignment of \$195,867. 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 = 213 / FTE: Cert=13.60 Clasfd=2.8	Adopted Budget
Revenue	
LCFF State Aid, EPA, In Lieu Property Tax	\$2,217,074
Other State (Mandated, Lottery, STRS on BH)	198,289
Local Revenue (Interest)	2,000
Total Revenue	\$2,417,363
Expenditures	
Salaries & Benefits	\$1,868,979
Books & Supplies	68,716
Services	52,200
Total Expense	\$1,989,895
Transfer In BAS	+60,387
Transfer Out	-380,000
Net Increase (Decrease) to Fund Balance	\$ 107,855

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 244 for 2022-23 is based on enrollment of 259 and is not projected to change in the two subsequent years. Specialty program (Res 9041) revenue is estimated at an amount to cover the costs of that program which consists of classified 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 \$4,164 and this is due to spending some of the Educator Effectiveness dollars this year when the revenue was received last year.

ADA = 244 / FTE: Cert=16.40 Clasfd=12.9	Adopted Budget
Revenue	
LCFF State Aid, EPA, In Lieu Property Tax	\$2,473,061
Federal COVID19	35,475
Federal and State Meal Program Reimbursement	100,000
Other State (Mandated, Lottery, STRS on Behalf)	229,981
Local Revenue (includes \$50k BAS from D53/F01)	470,074
Total Revenue	\$3,308,591
Expenditures	
Salaries & Benefits	\$2,443,249
Books & Supplies	194,751
Services	674,755
Total Expense	\$3,312,755
Net Increase (Decrease) to Fund Balance	(\$ 4,164)

After deducting the excess expenditures over revenue amount of \$4,164 from the prior year ending fund balance, the ending balance before assignments and reserves will be \$319,359. After deducting the nonspendable revolving cash amount of \$4,000, the restricted resources consisting of CA Clean Energy, Educator Effectiveness, ELO and After Care Programs amounting to \$156,375, plus the assigned RESIG deductible of \$18,000, the final assigned balance is a positive \$140,984 equaling a 4% reserve. The board required reserve of 17% is \$541,370 and to meet this, Fund 01 shows an assignment of \$400,386. 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 25% 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 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 and 25.37% for CalPERS are the highest these pension costs will go. We are being told that for 23-24 CalSTRS will not increase and CalPERS will be at 25.20%.

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%	25.20%

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, which suffered during COVID19 while schools were closed, is back in full swing and going strong. They are currently running their successful summer program. This program has an ending fund balance of \$138,517 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 22-23 school year. The higher meal reimbursement from the State should cover the increased cost for the meals. It will take a month or so to fine tune this program so ordering matches consumption. For another year "normal" will not exist and a new normal will be 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 \$60,400 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 \$1,593.

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. Currently I show a revenue transfer from Fund 01 in the amount of \$50,000. The ending balance of \$228,407 is committed.

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

This fund is expected to have an assigned ending balance of \$314,668 at the end of 2022-23. 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 2020-21 actuarial valuation states the liability is now \$85,406. There is now a GASB Statement #73 that came into effect last year which will require us to report a liability for our cash buy-out program which is considered a pension. A new actuarial valuation was completed for the 20-21 audit. This new actuarial valuation indicates our liability is currently \$1,152,544. In 2018-19 this district transferred \$200,000 into this fund from the general fund. In 2019-20 there was a transfer made for \$150,000 into this fund from the general fund. A plan to fully fund this liability is in progress. For 2021-22 there are 8 retired teachers and 1 retired principal receiving CRSP and to cover these cost \$99,817 was transferred to the District and THCMS. The District then transfers funds to Orchard View and SunRidge to cover these costs. For 22-23 the estimated amount transferred to other funds to cover CRSP is \$99,961. The ending Assigned fund balance is currently estimated to be \$561,455

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 \$159,640 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 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 \$34,281.

Special Reserve for Capital Projects (Fund 40)

This fund is used to accumulate funds to be used for capital improvements or equipment purchases. The fund balance is projected to be approximately \$108,578 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

COVID Revenue per Apportionment Information

Res #	AB	TH	OV	SR	Total	Final year to spend	Program Title
2600	\$65,951	\$50,000		\$50,000	\$165,951	22-23	Expanded Learning Opportunities Program
3210	\$32,867				\$32,867	20-21	Elementary and Secondary School Emergency Relief Fund (ESSER) Fund
3212	\$162,375				\$162,375	22-23	Elementary and Secondary School Relief II (ESSER II) Fund
3213	\$291,946				\$291,946	23-24	Elementary and Secondary School Emergency Relief III (ESSER III) Fund
3214	\$72,987				\$72,987	23-24	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss
3215	\$16,100	\$11,040		\$7,820	\$34,960	20-21	Governor's Emergency Education Relief Fund: Learning Loss Mitigation
3216	\$37,213	\$19,966	\$21,076	\$23,567	\$101,822	22-23	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve
3217	\$8,539	\$4,582	\$4,836	\$5,408	\$23,365	22-23	Expanded Learning Opportunities (ELO) Grant: GEER II
3218	\$24,241	\$13,006	\$13,729	\$15,351	\$66,327	23-24	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs
3219	\$41,788	\$22,421	\$23,667	\$26,464	\$114,340	23-24	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss
3220	\$129,341	\$75,894	\$14,336	\$75,801	\$295,372	20-21	Coronavirus Relief Fund: Learning Loss Mitigation
6266	\$108,349	\$56,675	\$44,837	\$56,771	\$266,632	25-26	Educator Effectiveness, FY 2021-22
7420	\$31,545	\$16,682	\$17,598	\$19,510	\$85,335	20-21	State Learning Loss Mitigation Funds
7422	\$139,729	\$74,971		\$86,719	\$301,419	23-24	In-Person Instruction (IPI) Grant
7425	\$115,647	\$62,049	\$65,497	\$73,276	\$316,469	23-24	Expanded Learning Opportunities (ELO) Grant
7426	\$25,277	\$13,562	\$14,316	\$16,007	\$69,162	23-24	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff
Totals	\$1,303,895	\$420,848	\$219,892	\$456,694	\$2,401,329		

COVID funding by Resource: Apple Blossom Elementary/District

Res #	Revenue	Final year to spend	Spent 20-21	Budget Exp 21-22	Budget Exp 22-23	Balance	Notes
2600	\$65,951	22-23				\$65,951	Restricted Reserve, summer/after school TK-6 only
3210	\$32,867	21-22	\$32,864	\$3		\$0	
3212	\$162,375	22-23	\$69,500	\$92,875		\$0	
3213	\$291,946	23-24		\$55,000	\$158,000	\$78,946	Revenue & Expenses 2022-23 and 2023-24
3214	\$72,987	23-24				\$72,987	Rev & Exp 2023-24, summer school/extended day
3215	\$16,100	21-22	\$16,100			\$0	
3216	\$37,213	22-23		\$21,948		\$15,265	Expenses to be determined
3217	\$8,539	22-23			\$8,539	\$0	Revenue & Expenses 2022-23
3218	\$24,241	23-24		\$24,241		\$0	
3219	\$41,788	23-24			\$41,788	\$0	Revenue & Expenses 2022-23
3220	\$129,341	20-21	\$129,341			\$0	
6266	\$108,349	25-26		\$0	\$18,376	\$89,973	Restricted Reserve, Educator Effectiveness
7420	\$31,545	20-21	\$31,545			\$0	
7422	\$139,729	23-24		\$97,229	\$42,500	\$0	
7425	\$115,647	23-24		\$95,647	\$20,000	\$0	
7426	\$25,277	23-24		\$25,277		\$0	
Totals	\$1,303,895		\$279,350	\$412,220	\$289,203	\$323,122	

COVID funding by Resource: Twin Hills Charter Middle School

Res #	Revenue	Final year to spend	Spent 20-21	Budget Exp 21-22	Budget Exp 22-23	Balance	Notes
2600	\$50,000	22-23				\$50,000	Restricted Reserve, summer/after school TK-6 only
3210		21-22				\$0	
3212		22-23				\$0	
3213		23-24				\$0	
3214		23-24				\$0	
3215	\$11,040	21-22	\$7,633	\$3,407		\$0	
3216	\$19,966	22-23		\$19,966		\$0	
3217	\$4,582	22-23		\$4,582		\$0	
3218	\$13,006	23-24			\$13,006	\$0	Revenue & Expenses 2022-23
3219	\$22,421	23-24			\$22,421	\$0	Revenue & Expenses 2022-23
3220	\$75,894	20-21	\$75,894			\$0	
6266	\$56,675	25-26		\$9,138	\$7,175	\$40,362	Restricted Reserve, Educator Effectiveness
7420	\$16,682	20-21	\$16,682			\$0	
7422	\$74,971	23-24		\$74,971		\$0	
7425	\$62,049	23-24		\$62,049		\$0	
7426	\$13,562	23-24		\$13,562		\$0	
Totals	\$420,848		\$100,209	\$187,675	\$42,602	\$90,362	

COVID funding by Resource: Orchard View School						
Res #	Revenue	Final year to spend	Spent 20-21	Budget Exp 21-22	Budget Exp 22-23	Balance
2600		22-23				\$0 Non Classroom based, not eligible
3210		21-22				\$0
3212		22-23				\$0
3213		23-24				\$0
3214		23-24				\$0
3215		21-22				\$0
3216	\$21,076	22-23		\$21,076		\$0
3217	\$4,836	22-23		\$4,836		\$0
3218	\$13,729	23-24		\$13,729		\$0
3219	\$23,667	23-24		\$23,667		\$0
3220	\$14,336	20-21	\$14,336			\$0
6266	\$44,837	25-26		\$4,625	\$8,176	\$32,036 Restricted Reserve, Educator Effectiveness
7420	\$17,598	20-21	\$17,598			\$0
7422		23-24				\$0
7425	\$65,497	23-24		\$65,497		\$0
7426	\$14,316	23-24		\$14,316		\$0
Totals	\$219,892		\$31,934	\$147,746	\$8,176	\$32,036

COVID funding by Resource: SunRidge School						
Res #	Revenue	Final year to spend	Spent 20-21	Budget Exp 21-22	Budget Exp 22-23	Balance
2600	\$50,000	22-23				\$50,000 Restricted Reserve, summer/after school TK-6 only
3210	\$0	21-22				\$0
3212	\$0	22-23				\$0
3213	\$0	23-24				\$0
3214	\$0	23-24				\$0
3215	\$7,820	21-22	\$5,920	\$1,900		\$0
3216	\$23,567	22-23			\$23,567	\$0 Revenue & Expenses 2022-23
3217	\$5,408	22-23			\$5,408	\$0 Revenue & Expenses 2022-23
3218	\$15,351	23-24			\$6,500	\$8,851 Revenue & Expenses 2022-23 & 2023-24
3219	\$26,464	23-24				\$26,464 Revenue & Expenses 2023-24
3220	\$75,801	20-21	\$75,801			\$0
6266	\$56,771	25-26			\$7,000	\$49,771 Restricted Reserve, Educator Effectiveness
7420	\$19,510	20-21	\$19,510			\$0
7422	\$86,719	23-24	\$13,807	\$32,912	\$40,000	\$0
7425	\$73,276	23-24	\$0	\$73,276		\$0
7426	\$16,007	23-24	\$0	\$16,007		\$0
Totals	\$456,694		\$115,038	\$124,095	\$82,475	\$135,086

Twin Hills USD
Enrollment and ADA
2022-23 Adopted Budget

	Prior to COVID19 Pandemic			COVID19 Pandemic: Distance & Hybrid			COVID19 Pandemic: In-Person			2022-23			2023-24			2024-25		
	2019-20			2020-21			2021-22			2022-23			2023-24			2024-25		
	Prior to COVID19 Pandemic			During COVID19 Pandemic			PRIOR FISCAL YEAR			CURRENT FISCAL YEAR			1ST SUBSEQUENT YEAR			2ND SUBSEQUENT YEAR		
	Enrollment @ CBEDS (Oct)	P-2 ADA (actual)	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (Oct)	P-2 ADA - based on prior year	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (Oct 6)	P-2 ADA (estimate)	LCFF UNDUPLICATED COUNT	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATE D COUNT	Enrollment @ CBEDS (est.)	P-2 ADA (estimate)	LCFF UNDUPLICATE D COUNT
DISTRICT Apple Blossom																		
K-3	266	247.18	64	256	247.18	60	210	187	52	210	200	52	210	200	52	210	200	52
4-6	134	129.41	35	102	129.41	28	109	100	21	110	104	21	110	104	21	110	104	21
4-6: NPS	1	1.06		1	0.00													
7-8: NPS				1	1.06		1	1	0									
9-12																		
SCOE Class TK-3 or 6-22																		
Totals	401	377.65	99	360	377.65	88	320	288	73	320	304	73	320	304	73	320	304	73
Ratio of ADA to Enrollment / Percentage Unduplicated	LCFF=391	94.18%	25.32%	LCFF=353	104.90%	24.86%	LCFF=315	90.00%	23.47%	LCFF=320	95.00%	22.81%	LCFF=320	95.00%	22.81%	LCFF=320	95.00%	22.81%
				G TK-3=249, G 4-5=102, NPS=2			AB will be funded on prior year ADA 377.59			AB will be funded on current year ADA								
CHARTER SCHOOL Twin Hills CMS																		
K-3																		
4-6	62	58.73	18	76	58.73	20	64	60	16	60	55	15	60	55	15	60	55	15
7-8	186	174.76	42	150	174.76	29	143	136	31	145	138	30	145	138	30	145	138	30
9-12																		
Ungraded																		
Totals	248	233.49	60	226	233.49	49	207	196	47	205	193	45	205	193	45	205	193	45
Ratio of ADA to Enrollment / Percentage Unduplicated		94.15%	24.19%		103.31%	21.68%		94.69%	22.71%		94.15%	21.95%		94.15%	21.95%		94.15%	21.95%
CHARTER SCHOOL Orchard View																		
K-3	45	45.08	5	48	45.08	7	48	45	6	48	45	6	48	45	6	48	45	6
4-6	43	40.57	4	45	40.57	10	47	45	8	47	45	8	47	45	8	47	45	8
7-8	35	37.19	7	42	37.19	10	36	37	6	36	37	6	36	37	6	36	37	6
9-12	104	102.78	23	113	102.78	23	91	86	16	91	86	16	91	86	16	91	86	16
Ungraded																		
Totals	227	225.62	39	248	225.62	50	222	213	36	222	213	36	222	213	36	222	213	36
Ratio of ADA to Enrollment / Percentage Unduplicated		99.39%	17.18%		90.98%	20.16%		95.95%	16.22%		95.95%	16.22%		95.95%	16.22%		95.95%	16.22%
Sub-Totals District 53	876	837	198	834	837	187	749	697	156	747	710	154	747	710	154	747	710	154
CHARTER SCHOOL SunRidge																		
K-3	144	136.88	45	147	136.88	51	107	99	40	135	127	50	135	127	50	135	127	50
4-6	84	77.97	23	72	77.97	28	63	54	27	80	76	20	80	76	20	80	76	20
7-8	53	49.29	15	51	49.29	16	45	44	11	44	41	14	44	41	14	44	41	14
9-12																		
Ungraded																		
Totals District 21	281	264.14	83	270	264.14	95	215	197	78	259	244	84	259	244	84	259	244	84
Ratio of ADA to Enrollment / Percentage Unduplicated		94.00%	29.54%		97.83%	35.19%		91.63%	36.28%		94.21%	32.43%		94.21%	32.43%		94.21%	32.43%
TOTALS ALL SITES	1,157	1,100.90	281	1,104	1,100.90	282	984	894	234	1,006	954	238	1,006	954	238	1,006	954	238

Description	2021-22 Estimated Actuals			2022-23 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)	287.33	287.33	377.66	304.00	304.00	304.00
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)	287.33	287.33	377.66	304.00	304.00	304.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	287.33	287.33	377.66	304.00	304.00	304.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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Description	2021-22 Estimated Actuals			2022-23 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	195.59	195.59	195.59	193.00	193.00	193.00
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)	195.59	195.59	195.59	193.00	193.00	193.00
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	212.85	212.85	212.85	213.00	213.00	213.00
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)]						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	212.85	212.85	212.85	213.00	213.00	213.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	408.44	408.44	408.44	406.00	406.00	406.00

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Description	2021-22 Estimated Actuals			2022-23 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	196.83	196.83	196.83	244.00	244.00	244.00
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)	196.83	196.83	196.83	244.00	244.00	244.00
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)]						

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Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	196.83	196.83	196.83	244.00	244.00	244.00

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DescriptionResource CodesObject Codes			2021-22 Estimated Actuals			2022-23 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)	
A. REVENUES									
1) LCFF Sources	8010-8099		6,248,104.00	0.00	6,248,104.00	6,003,449.00	0.00	6,003,449.00	-3.9%
2) Federal Revenue	8100-8299		0.00	404,059.00	404,059.00	0.00	419,354.00	419,354.00	3.8%
3) Other State Revenue	8300-8599		103,183.00	959,991.00	1,063,174.00	98,730.00	489,958.00	588,688.00	-44.6%
4) Other Local Revenue	8600-8799		323,286.00	307,228.00	630,514.00	281,988.00	198,000.00	479,988.00	-23.9%
5) TOTAL, REVENUES			6,674,573.00	1,671,278.00	8,345,851.00	6,384,167.00	1,107,312.00	7,491,479.00	-10.2%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		2,904,910.00	454,876.00	3,359,786.00	2,736,146.00	537,788.00	3,273,934.00	-2.6%
2) Classified Salaries	2000-2999		1,067,261.00	347,503.00	1,414,764.00	1,035,129.00	298,444.00	1,333,573.00	-5.7%
3) Employee Benefits	3000-3999		1,389,541.00	662,189.00	2,051,730.00	1,433,038.00	728,029.00	2,161,067.00	5.3%
4) Books and Supplies	4000-4999		105,752.93	261,671.05	367,423.98	57,594.00	67,756.00	125,350.00	-65.9%
5) Services and Other Operating Expenditures	5000-5999		704,726.00	1,020,791.96	1,725,517.96	684,790.00	715,835.00	1,400,625.00	-18.8%
6) Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		60,059.00	0.00	60,059.00	60,074.00	0.00	60,074.00	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			6,232,249.93	2,747,031.01	8,979,280.94	6,006,771.00	2,347,852.00	8,354,623.00	-7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			442,323.07	(1,075,753.01)	(633,429.94)	377,396.00	(1,240,540.00)	(863,144.00)	36.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		1,369,817.00	0.00	1,369,817.00	1,294,961.00	0.00	1,294,961.00	-5.5%
b) Transfers Out	7600-7629		1,088,987.00	0.00	1,088,987.00	920,787.00	0.00	920,787.00	-15.4%
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		(1,044,192.00)	1,044,192.00	0.00	(1,194,989.00)	1,194,989.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(763,362.00)	1,044,192.00	280,830.00	(820,815.00)	1,194,989.00	374,174.00	33.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(321,038.93)	(31,561.01)	(352,599.94)	(443,419.00)	(45,551.00)	(488,970.00)	38.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		3,598,065.57	394,092.48	3,992,158.05	3,277,026.64	362,531.47	3,639,558.11	-8.8%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,598,065.57	394,092.48	3,992,158.05	3,277,026.64	362,531.47	3,639,558.11	-8.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,598,065.57	394,092.48	3,992,158.05	3,277,026.64	362,531.47	3,639,558.11	-8.8%
2) Ending Balance, June 30 (E + F1e)			3,277,026.64	362,531.47	3,639,558.11	2,833,607.64	316,980.47	3,150,588.11	-13.4%
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	362,531.47	362,531.47	0.00	316,980.47	316,980.47	-12.6%
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	1,608,426.64	0.00	1,608,426.64	1,319,997.64	0.00	1,319,997.64	-17.9%
West County JPAs: Special Ed and Transportation	0000	9780	70,000.00		70,000.00			0.00	
Fund Balance Support: Charters	0000	9780	769,860.00		769,860.00			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 Reductions due to Support	0000	9780	(731,433.36)		(731,433.36)			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	596,253.00		596,253.00	
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 Reduction due to Supports	0000	9780			0.00	(846,255.36)		(846,255.36)	
COVID19 Legal: Distance Learning	0000	9780			0.00	100,000.00		100,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,663,600.00	0.00	1,663,600.00	1,508,610.00	0.00	1,508,610.00	-9.3%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	115,951.00	115,951.00
6230	California Clean Energy Jobs Act	70,694.47	70,694.47
6266	Educator Effectiveness, FY 2021-22	155,886.00	130,335.00
7425	Expanded Learning Opportunities (ELO) Grant	20,000.00	0.00
Total, Restricted Balance		362,531.47	316,980.47

TWIN HILLS UNION SCHOOL DISTRICT
GENERAL FUND = DISTRICT / APPLE BLOSSOM ELEMENTARY SCHOOL AND TWIN HILLS CHARTER MIDDLE SCHOOL COMBINED - FUNDS 01 AND 03
2022-23 CASH FLOW @ ADOPTED BUDGET

GENERAL FUND F01+F03		2022-23 PROJECTIONS												DEFERRED REV/EXP JUL-AUG	BUDGET
DESCRIPT	MONTH OF: ACCT #S	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	
A: BEGIN CASH	9110	3,050,000.00	2,955,214.00	2,687,767.00	2,516,990.00	2,019,064.00	1,391,363.00	3,198,078.00	2,502,338.00	2,121,724.00	1,623,181.00	2,821,192.00	2,342,569.00		
B: RECEIPTS															
Rev Limit Prop Taxes	8020-8079	0.00	0.00	0.00	0.00	0.00	2,150,000.00	0.00	0.00	0.00	1,612,500.00	0.00	537,500.00	4,300,000.00	4,300,000.00
Principal Ap	8010-8019	135,216.00	135,216.00	243,389.00	243,389.00	243,389.00	243,389.00	243,389.00	243,389.00	243,389.00	243,389.00	243,389.00	243,389.00	2,704,322.00	2,704,322.00
Basic Aid Supp		40,000.00	40,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	800,000.00	800,000.00
Education Protection Acct	8012	0.00	0.00	77,245.00	0.00	0.00	77,245.00	0.00	0.00	77,245.00	0.00	0.00	77,246.00	308,981.00	308,981.00
Misc Funds	8080-8099	0.00	-123,591.00	-247,183.00	-164,788.00	-164,788.00	-214,788.00	-164,788.00	-164,788.00	-288,388.00	-144,188.00	-144,188.00	-144,188.00	-1,965,666.00	-2,109,854.00
Federal	8100-8299	0.00	0.00	0.00	2,212.00	27,650.00	183,133.00	2,212.00	0.00	0.00	2,765.00	0.00	182,027.00	399,999.00	419,354.00
Other State	8300-8599	0.00	0.00	0.00	0.00	0.00	35,220.00	29,640.00	0.00	0.00	35,640.00	0.00	21,250.00	121,750.00	588,688.00
Other Local	8600-8799	11,625.00	11,625.00	18,480.00	23,980.00	18,480.00	18,480.00	23,980.00	18,480.00	26,240.00	23,980.00	18,480.00	20,658.00	234,488.00	479,988.00
Interfund TF in	8910-8929	0.00	0.00	0.00	0.00	160,000.00	55,392.00	244,569.00	160,000.00	0.00	0.00	0.00	410,000.00	1,029,961.00	1,294,961.00
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		186,841.00	63,250.00	163,931.00	176,793.00	356,731.00	2,620,071.00	451,002.00	329,081.00	130,486.00	1,846,086.00	189,681.00	1,419,882.00	7,933,835.00	8,786,440.00
C: DISBURSEMENTS															
Certificated Salaries	1000-1999	41,000.00	41,000.00	316,194.00	316,194.00	316,194.00	316,194.00	316,194.00	316,194.00	316,194.00	316,194.00	316,194.00	346,188.00	3,273,934.00	3,273,934.00
Classified Salaries	2000-2999	61,800.00	104,500.00	116,328.00	116,328.00	116,328.00	116,328.00	116,328.00	116,328.00	116,328.00	116,328.00	116,328.00	120,321.00	1,333,573.00	1,333,573.00
Employee Benefits	3000-3999	38,000.00	56,000.00	166,042.00	166,042.00	166,042.00	166,042.00	166,042.00	166,042.00	166,042.00	166,042.00	166,042.00	171,031.00	1,759,409.00	2,161,067.00
Books and Supplies	4000-4999	2,399.00	18,665.00	20,272.00	21,682.00	22,132.00	8,775.00	6,405.00	7,149.00	3,761.00	5,973.00	2,801.00	5,336.00	125,350.00	125,350.00
Services and Other Op	5000-5999	38,432.00	110,532.00	95,872.00	109,773.00	268,736.00	85,556.00	271,773.00	28,982.00	26,704.00	43,538.00	51,939.00	268,788.00	1,400,625.00	1,400,625.00
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	60,074.00	0.00	0.00	0.00	0.00	0.00	0.00	60,074.00	60,074.00
Interfund TF out	7600-7629	0.00	0.00	0.00	0.00	95,000.00	0.00	20,000.00	75,000.00	0.00	0.00	15,000.00	80,400.00	285,400.00	410,400.00
Other Finance sources	7630-7699	0.00	0.00	0.00	0.00	0.00	60,387.00	250,000.00	0.00	0.00	0.00	0.00	200,000.00	510,387.00	510,387.00
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		181,631.00	330,697.00	714,708.00	730,019.00	984,432.00	813,356.00	1,146,742.00	709,695.00	629,029.00	648,075.00	668,304.00	1,192,064.00	8,748,752.00	9,275,410.00
D: PRIOR YR TRANSACTIONS															
Accounts Receivable	9200	-34,996.00	0.00	505,000.00	55,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	525,304.00	
Accounts Payable	9500	-65,000.00	0.00	-125,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-190,000.00	
TOTAL PRIOR YR		-99,996.00	0.00	380,000.00	55,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	335,304.00	
E: NET INC/DEC	(B-C+D)	-94,786.00	-267,447.00	-170,777.00	-497,926.00	-627,701.00	1,806,715.00	-695,740.00	-380,614.00	-498,543.00	1,198,011.00	-478,623.00	227,818.00	-479,613.00	
F: ENDING CASH BAL	(A+E)	2,955,214.00	2,687,767.00	2,516,990.00	2,019,064.00	1,391,363.00	3,198,078.00	2,502,338.00	2,121,724.00	1,623,181.00	2,821,192.00	2,342,569.00	2,570,387.00		325,947.00

TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT, APPLE BLOSSOM, TWIN HILLS CMS -- FUNDS 01 AND 03 COMBINED: 2022-23 Multi-Year Projection @ Adopted Budget June 2022

	Object Codes	Prior Fiscal Year Budget: 2021-22			Current Fiscal Year Budget: 2022-23			First Subsequent Fiscal Year: 2023-24			Second Subsequent Fiscal Year: 2024-25		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				1.70%			6.56%			5.38%			4.02%
Funded COLA				5.07%			5.66%			5.38%			4.02%
ADA for LCFF Funding purposes				573.18			497			497			497
Enrollment				527			525			525			525
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	5,403,104	-	5,403,104	5,158,449	-	5,158,449	5,417,396	-	5,417,396	5,622,281	-	5,622,281
Transportation Funding: NEW 15-16		95,000	-	95,000	95,000	-	95,000	95,000	-	95,000	95,000	-	95,000
Revenue Transfer (Def Maint F14)		(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)
Add: Basic Aid Supplement	8011-BAS	800,000	-	800,000	800,000	-	800,000	800,000	-	800,000	800,000	-	800,000
Federal Revenues	8100-8299	-	182,040	182,040	-	175,600	175,600	-	175,600	175,600	-	175,600	175,600
COVID19 Federal LLM/ESSER Funding		-	222,019	222,019	-	243,754	243,754	-	78,946	78,946	-	-	-
Other State Revenues	8300-8599	103,183	316,349	419,532	98,730	45,800	144,530	100,123	45,800	145,923	100,573	45,800	146,373
Other State: STRS on Behalf of State		-	364,828	364,828	-	401,658	401,658	-	421,740	421,740	-	442,827	442,827
COVID19 State LLM/IP/ELO Funding 20-21 & 21-22 only		-	278,814	278,814	-	42,500	42,500	-	-	-	-	-	-
Local Revenues	8600-8799	323,286	307,228	630,514	281,988	198,000	479,988	283,945	198,000	481,945	285,000	198,000	483,000
Total Revenue		6,674,573	1,671,278	8,345,851	6,384,167	1,107,312	7,491,479	6,646,464	920,086	7,566,550	6,852,854	862,227	7,715,081
Expenditures													
Certificated Salaries	1000-1999	2,904,910	287,410	3,192,320	2,736,146	329,212	3,065,358	2,759,152	320,802	3,079,954	2,778,625	327,218	3,105,843
COVID19 Certificated Salaries		-	167,466	167,466	-	208,576	208,576	-	-	-	-	-	-
Classified Salaries	2000-2999	1,067,261	303,934	1,371,195	1,035,129	298,444	1,333,573	1,055,832	304,413	1,360,245	1,076,948	310,501	1,387,449
COVID19 Classified Salaries		-	43,569	43,569	-	-	-	-	-	-	-	-	-
Employee Benefits -- Statutory	3301-3399;	200,621	38,043	238,664	200,529	40,547	241,076	204,238	40,220	244,458	208,020	41,024	249,044
COVID19 Employee Benefits	3501-3699	-	46,430	46,430	-	46,871	46,871	-	-	-	-	-	-
Employee Benefits STRS on Behalf of State	3101-3199	-	364,828	364,828	-	401,658	401,658	-	421,740	421,740	-	442,827	442,827
Employee Benefits STRS	3101-3199	465,493	48,634	514,127	489,448	62,309	551,757	499,405	61,273	560,678	509,435	62,499	571,934
Employee Benefits PERS	3201-3300	235,484	64,000	299,484	257,796	73,219	331,015	270,387	76,712	347,099	269,230	76,383	345,613
Employee & Retiree Benefits -- Health & Welfare	3400-3499; 3700-3799; 3900-3998	487,943	81,016	568,959	485,265	76,584	561,849	494,969	78,116	573,085	504,871	79,678	584,549
COVID19 Health & Welfare		-	19,238	19,238	-	26,841	26,841	-	-	-	-	-	-
Books and Supplies	4000-4999	105,753	161,870	267,623	57,594	67,525	125,119	58,745	70,461	129,206	59,920	71,608	131,528
COVID19 Books and Supplies		-	99,801	99,801	-	231	231	-	-	-	-	-	-
Services, Other Operating Expenses	5000-5999	704,726	806,509	1,511,235	684,790	692,100	1,376,890	696,587	698,292	1,394,879	708,616	712,258	1,420,874
COVID19 Services, Other Operating Expenses		0	214,283	214,283	0	23,735	23,735	0	78,946	78,946	0	0	-
Restricted Expense Adjustment		-	-	-	-	-	-	-	-	-	34,662	(34,662)	-
Necessary Expense Reductions - see narrative		-	-	-	-	-	-	(300,000)	-	(300,000)	(300,000)	-	(300,000)
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7299	-	-	-	-	-	-	-	-	-	-	-	-
7300-7499		-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo: BAS to D21 charter	7299	60,059	-	60,059	60,074	-	60,074	60,074	-	60,074	50,000	-	50,000
Total Expenditures		6,232,250	2,747,031	8,979,281	6,006,771	2,347,852	8,354,623	5,799,389	2,150,975	7,950,364	5,900,327	2,089,334	7,989,661
Excess (Deficiency)		442,323	(1,075,753)	(633,430)	377,396	(1,240,540)	(863,144)	847,075	(1,230,889)	(383,814)	952,527	(1,227,107)	(274,580)
Transfers In	8910-8929	1,369,817	-	1,369,817	1,294,961	-	1,294,961	1,212,099	-	1,212,099	1,155,800	-	1,155,800
Transfers Out (enter as negative)	7610-7629	(1,088,987)	-	(1,088,987)	(920,787)	-	(920,787)	(820,787)	-	(820,787)	(810,400)	-	(810,400)
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program	8980-8999	(1,044,192)	1,044,192	-	(1,194,989)	1,194,989	-	(1,210,889)	1,210,889	-	(1,227,107)	1,227,107	-
Total Transfers/Other Uses		(763,362)	1,044,192	280,830	(820,815)	1,194,989	374,174	(819,577)	1,210,889	391,312	(881,707)	1,227,107	345,400
Net Increase (Decrease)		(321,039)	(31,561)	(352,600)	(443,419)	(45,551)	(488,970)	27,498	(20,000)	7,498	70,820	0	70,820
Fund Balance													
Beginning Balance		3,598,065	394,093	3,992,158	3,277,026	362,532	3,639,558	2,833,607	316,981	3,150,588	2,861,105	296,981	3,158,086
Audit Adjustment(s)		-	-	-	-	-	-	-	-	-	-	-	-
Net Ending Balance		3,277,026	362,532	3,639,558	2,833,607	316,981	3,150,588	2,861,105	296,981	3,158,086	2,931,925	296,981	3,228,906
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	-	362,532	362,532	-	316,981	316,981	-	296,981	296,981	-	296,981	296,981
Restricted COVID19 Res 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		769,861	-	769,861	596,253	-	596,253	392,275	-	392,275	208,467	-	208,467
Assigned - Fund Bal Site Support/Pensions/Tech/Facilities-Net		668,565	-	668,565	553,744	-	553,744	574,350	-	574,350	824,238	-	824,238
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	1,663,600	-	1,663,600	1,508,610	-	1,508,610	1,419,480	-	1,419,480	1,424,220	-	1,424,220
Unassigned/Unappropriated Ending Bal	9790	-	-	-	0	-	0	0	-	0	0	-	0
Net Ending Balance		3,277,026	362,532	3,639,558	2,833,607	316,981	3,150,588	2,861,105	296,981	3,158,086	2,931,925	296,981	3,228,906
Economic Uncertainties required level per BP 3100													
		Reserve Requirement			Reserve Requirement			Reserve Requirement			Reserve Requirement		
		17%			17%			17%			17%		
Additional Reserves:		Interest			Interest			Interest			Interest		
FUND 17 Calculation of Estimated Ending FB per year		\$ 310,668	\$ 2,000	\$ 312,668	\$ 312,668	\$ 2,000	\$ 314,668	\$ 314,668	\$ 2,000	\$ 316,668	\$ 316,668	\$ 2,000	\$ 318,668

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**TWIN HILLS UNION SCHOOL DISTRICT
APPLE BLOSSOM SCHOOL AND DISTRICT
2022-23 CASH FLOW ESTIMATES @ Adopted Budget**

APPLE B ELEM/DISTRICT		2022-23 PROJECTIONS												DEFERRED REV/EXP JU-AU 23	BUDGET
DESCRIPT	MONTH OF: ACCT #S	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	
A: BEGIN CASH	9110	2,800,000.00	2,652,536.00	2,340,495.00	2,280,100.00	1,805,726.00	1,295,408.00	3,086,894.00	2,180,578.00	1,922,074.00	1,376,962.00	2,612,276.00	2,184,195.00		
B: RECEIPTS															
Rev Limit Prop Taxes	8020-8079						2,150,000.00				1,612,500.00		537,500.00	4,300,000.00	4,300,000.00
LCFF State Aid	8010-8019	93,407.00	93,407.00	168,128.00	168,128.00	168,128.00	168,128.00	168,128.00	168,128.00	168,128.00	168,128.00	168,128.00	168,128.00	1,868,094.00	1,868,094.00
Basic Aid Supplement	8011	40,000.00	40,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	72,000.00	800,000.00	800,000.00
Education Protection Act	8012			39,510.00			39,510.00				39,510.00		39,510.00	158,040.00	158,040.00
Deferred Maintenance TF	8091						-50,000.00							-50,000.00	-50,000.00
In Lieu Property Tax	8080-8099		-175,783.00	-351,573.00	-234,381.00	-234,381.00	-234,381.00	-234,381.00	-234,381.00	-410,178.00	-205,083.00	-205,083.00	-205,083.00	-2,724,688.00	-2,929,771.00
Federal	8100-8299				2,212.00	27,650.00	1,106.00	2,212.00			2,765.00			35,945.00	55,300.00
Federal COVID							164,313.00						164,314.00	328,627.00	328,627.00
Other State - see below	8300-8599														
Mandated Block Grant							10,412.00							10,412.00	10,412.00
State COVID							21,250.00						21,250.00	42,500.00	42,500.00
Lottery, Unrest+Rest								18,126.00			18,126.00			36,252.00	72,504.00
Special Ed: ERMHS											6,000.00			6,000.00	12,000.00
STRS on Behalf of / State Liability														0.00	267,489.00
Other Local	8600-8799													0.00	0.00
Interest					5,000.00			5,000.00			5,000.00			15,000.00	20,000.00
Rent, Util, SR MOU, Misc		3,000.00	3,000.00	3,000.00		3,000.00	3,000.00	3,000.00	3,000.00	10,760.00		3,000.00	72,228.00	112,988.00	352,988.00
Special Ed		8,625.00	8,625.00	15,480.00	15,480.00	15,480.00	15,480.00	15,480.00	15,480.00	15,480.00	15,480.00	15,480.00	-51,570.00	105,000.00	105,000.00
Interfund TF in (MOUs TH+OV+ASP)	8910-8929					160,000.00	55,392.00		160,000.00				160,000.00	535,392.00	800,392.00
Contributions from Unrest.	8930-8979												100,000.00	100,000.00	100,000.00
Other Non-Revenue														0.00	0.00
TOTAL RECEIPTS		145,032.00	-30,751.00	-53,455.00	31,439.00	211,877.00	2,416,210.00	49,565.00	184,227.00	-104,300.00	1,697,916.00	53,525.00	1,078,277.00	5,679,562.00	6,313,575.00
C: DISBURSEMENTS															
Certificated Salaries	1000-1999	30,000.00	30,000.00	205,033.00	205,033.00	205,033.00	205,033.00	205,033.00	205,033.00	205,033.00	205,033.00	205,033.00	225,031.00	2,130,328.00	2,130,328.00
Classified Salaries	2000-2999	55,000.00	85,000.00	95,830.00	95,830.00	95,830.00	95,830.00	95,830.00	95,830.00	95,830.00	95,830.00	95,830.00	95,827.00	1,098,297.00	1,098,297.00
Employee Benefits	3000-3999	32,000.00	44,000.00	117,200.00	117,200.00	117,200.00	117,200.00	117,200.00	117,200.00	117,200.00	117,200.00	117,200.00	122,188.00	1,252,988.00	1,520,477.00
Books & Supplies	4000-4999	2,399.00	16,314.00	14,395.00	17,274.00	19,193.00	6,718.00	2,879.00	4,798.00	2,879.00	4,798.00	1,919.00	2,399.00	95,965.00	95,965.00
Services & Other Operational	5000-5999	33,117.00	105,976.00	79,482.00	105,976.00	264,939.00	79,482.00	264,939.00	19,870.00	19,870.00	39,741.00	46,624.00	264,679.00	1,324,695.00	1,324,695.00
Capital Outlay	6000-6599													0.00	0.00
Other Outgo	7000-7499						60,074.00							60,074.00	60,074.00
Interfund TF out (Cafet)	7600-7629					20,000.00		20,000.00				15,000.00	5,400.00	60,400.00	60,400.00
Interfund TF out (BAS/OPEB)	7600-7629						60,387.00	250,000.00					200,000.00	510,387.00	510,387.00
Other Non-Expenditures														0.00	0.00
TOTAL DISBURSEMENTS		152,516.00	281,290.00	511,940.00	541,313.00	722,195.00	624,724.00	955,881.00	442,731.00	440,812.00	462,602.00	481,606.00	915,524.00	6,533,134.00	6,800,623.00
D: PRIOR YR TRANSACTIONS															
Accounts Receivable	92x													0.00	
Prior year LCFF & BAS														0.00	
Prior year In Lieu property tax		-169,300.00												-169,300.00	
Prior year Federal		70,720.00												70,720.00	
Prior year Other State/Local		8,600.00			35,500.00									44,100.00	
Prior year Clear Due To/From				505,000.00										505,000.00	
Accounts Payable	95x													0.00	
Prior year Clear Due To/From and														0.00	
Prior year Books, Sup, Use Tax, etc. AP		-50,000.00												-50,000.00	
TOTAL PRIOR YR		-139,980.00	0.00	505,000.00	35,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400,520.00	
E: NET INC/DEC	(B-C+D)	-147,464.00	-312,041.00	-60,395.00	-474,374.00	-510,318.00	1,791,486.00	-906,316.00	-258,504.00	-545,112.00	1,235,314.00	-428,081.00	162,753.00	-453,052.00	
F: ENDING CASH BALANCE	(A+E)	2,652,536.00	2,340,495.00	2,280,100.00	1,805,726.00	1,295,408.00	3,086,894.00	2,180,578.00	1,922,074.00	1,376,962.00	2,612,276.00	2,184,195.00	2,346,948.00		366,524.00

Notes: Amount expected in or after July of 2023 for all types of revenue is estimated at over \$350,000. 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 (\$267,489). Expenses to be made after June 30, 2023 shows the book entry amount for STRS on Behalf of State (will not be paid).

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Twin Hills Union School District - District & Apple Blossom Elementary School
2022-23 Multi-Year Projection Assumptions @ Adopted Budget June 2022

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

	2021-22	2022-23	2023-24	2024-25
	Prior Fiscal Year	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
Revenue				
LCFF Revenue Sources				
Funded/Planning COLA	5.07%	6.57%	5.38%	4.02%
Unduplicated Count # / Rolling % for Sup Grant	74 / 24.62%	73 / 23.79%	73 / 23.04%	73 / 22.81%
Funded ADA / Actual ADA	377.59 PY	PY ADA lower 286.26, use this year 304.0	304.00	304.00
Enrollment (w/LCFF - TK below age 5)	315.00	320 : LCFF 320	320 : LCFF 320	320 : LCFF 320
Enrollment notes:	1 NPS+0 SCOE	No NPS and no SCOE students	No NPS + no SCOE students	No NPS + no SCOE students
Property Taxes % inc/dec	\$4.2 Million	\$4.3 Million	Same as prior year, 0% inc	Same as prior year, 0% inc
In Lieu Property Tax per ADA	\$4,210	\$4,507	\$4,507	\$4,507
Transportation Funding	\$95,000	\$95,000	Same as prior year	Same as prior year
Revenue Transfer to Deferred Maintenance	\$50,000	\$50,000 Same as prior year	\$50,000	Same as prior year
Basic Aid Supplemental Funding	\$800,000	\$800,000 estimate	Same as prior year	Same as prior year
Federal	Rest: Spec Ed, Title 1 & 2	Rest: Special Ed, Title 1 & 2 estimate updated based on prior year	Rest: Special Ed, Title 1 & 2 same as prior year	Same as prior year
COVID19 Federal Funding	\$194,064	\$208,327	\$78,946 (Services)	Balance Res 3214 not included, for summer school/extended day only
Other State				
Lottery Unrestricted/Restricted	Unr \$163 : Rest \$65	Unr \$163 Rest \$65 ADA*1.04446	Unr \$163 Rest \$65 ADA*1.04446	Unr \$163 Rest \$65 ADA*1.04446
Mandated Block Grant	Unr \$32.79	Unr \$34.94 *prior year ADA	Unr \$36.82 *prior year ADA	Unr \$38.30 *prior year ADA
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
COVID19 State LLM/IPI/ELO	\$97,168	\$42,500	20-21 -through 22-23 Only	20-21 -through 22-23 Only
Special Ed Mental Health (ERMHS)	\$10,000	Rest: \$12,000 counseling costs	Same as PY	Same as PY
Local				
Interest	\$20,000	Unr Interest \$20,000	Same as PY	Same as PY
Other Local, see Narrative	SR MOU, rents, other	Unr SunRidge MOU \$240k, rents, util	PY + rent inc THH	PY + rent inc THH
Donations, Safety, COVID Testing, see Narrative	\$48,519	Rest RESIG Safety, donations budgeted when actually received	Zero, only budgeted when received	Zero
Special Ed Transfers	\$202,500	Unr Consortium Rent. Rest funding from SELPA, SR share of WC Consortium costs	Same as PY	Same as PY
Expenditures				
Certificated Salaries				
Staffing (FTEs)	21.5 FTE Teachers & Student Support (Nurse, Counselor, Intervention) plus 1.0 FTE Site Admin +1.0 FTE Superintendent	21.0 FTE Teachers & Student Support: Teachers 15.0 FTE; AB, TH, OV Special Ed 3.8 FTE; Intervention 1.0 FTE; Enrichment (Art & Music) 0.8 FTE; Counselor 0.4 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 plan developed.	See prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2% minus CRSP adjustment. Reductions in staffing expected but not included.	PY minus CRSP plus 2%
COVID19 Certificated Salaries	Math Intervention 0.8 FTE, Maker 0.4 FTE	Counselor 0.4 FTE; Math Intervention 0.6 FTE; Special Ed/Student Services 1.0 FTE	None	None
Classified Salaries				
Staffing (FTEs)	16.8 FTE AB + site maint TH and special ed AB+TH	16.6 FTE (includes AB+TH Special Ed Instr Assist 3.95 FTE, Site Maint TH 1.0 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%
COVID19 Classified Salaries	.40 FTE COVID Coord, .70 Music/PIP/LL Support	21-22 Only	21-22 Only	21-22 Only
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on actual current payroll	Prior year + 2%	Prior year + 2%
COVID19 Employee Benefits	Er costs for COVID pgm	Employer costs for COVID19 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=16.92%; PERS=22.91%	STRS = 19.10%; PERS = 25.37%	STRS = 19.1%; PERS = 25.2%	STRS = 19.1%; PERS = 24.6%
Health & Welfare Benefits	\$11,669 full FTE	District annual maximum is for a full FTE is apx. \$11,669. Actual cost known to date.	Prior year + 2%	Prior year + 1%
COVID19 Health & Welfare	Costs for COVID pgms	H&W costs for COVID19 funded programs	Prior years only	Prior years only
Books and Supplies		Expenses based on prior year. One time purchases, carryover, and donations are not included.	Prior year plus 2%	Prior year + 2%
COVID19 Books/Supplies	\$52,710	Estimated expenses \$124	20-21 & 21-22 Only	20-21 & 21-22 Only

Twin Hills USD - District & Apple Blossom Elementary School - 2022-23 Multi-Year Projection Assumptions @ Adopted Budget - page 2 of 2

Assumptions Continued	2021-22	2022-23	2023-24	2024-25
District/AB 22-23 Adopted Budget	Prior Fiscal Year	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
Services, Other Operating Expenses		Estimated expenses including: Unrestricted; JPA Transportation (see below), utilities, legal fees; Restricted special education, federal programs, RRM.	Prior year plus 2%. Expenses may need reduced based on necessary reductions.	Prior year + 2%
COVID19 Services/Other Operating Exp	\$186,456	Estimated expenses \$23,735	Estimated expenses \$78,946	None
Transportation (matches funding)	\$95,000	\$95,000, matches revenue	Same as prior year	Same as prior year
Restricted Expense Adjustment		See subsequent years	Annual expenses increase, revenue generally does not	Adj needed, annual expenses increase, revenue generally does not
Necessary Expense Reductions		See subsequent years	Expenses need reduced by \$300,000	No additional reductions = PY \$300,000
Capital Outlay	\$0	None anticipated to date	None	None
Other Outgo (SCOPE NPS Fee)	None	None anticipated to date	None	None
Other Outgo: BAS to D21 SunRidge	\$50,000 Exp support + \$10,059 CRSP	\$50,000 Expense support + \$10,074 CRSP	\$50,000 Expense support + CRSP	\$50,000 Expense support
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	\$55,318	\$55,392	\$45,838	None
Transfers Out				
Contribution to Cafeteria Fund	\$53,600	\$60,400 is current estimate	\$60,400 is current estimate	Same as prior year
Basic Aid Supplement Funds to THCMS	\$525,000	\$450,000 is current estimate	\$400,000 is current estimate	\$400,000 is current estimate
Basic Aid Supplement/CRSP Funds to OV	\$160,387	\$50,000 to support salary inc.+ \$10,387 CRSP	\$10,387 CRSP	None
Contributions: Restricted				
Special Ed Encroachment & ADA transfers	\$636,192	\$785,489	Prior year + 2%	Prior year +2%
Routine Restricted Maintenance	\$300,000	\$300,000	No change	No change
PIP Program	\$8,000	\$9,500	No change	No change
Net Increase (Decrease)		Negative amount decreases fund balance	Negative amount decreases fund balance	Positive amount increases fund balance
Components of Ending Fund Balance				
Nonspendable (Revolving Fund cash)	\$5,000	Revolving funds, no change	Same as prior year	Same as prior year
Restricted	CA Clean EF \$15,104 + \$85,951 ELO + Ed Eff \$108,349	CA Clean Energy Funds \$15,104, ELO Res2600 \$65,951, Ed Effect Res6266 \$89,973	CA Clean Energy Funds \$15,104, ELO Res2600 \$65,951, Ed Effect Res6266 \$69,973	CA Clean Energy Funds \$15,104, ELO Res2600 \$65,951, Ed Effect Res6266 \$69,973
Assigned- See MYP+SACS+Exhibit B		MYP & SACS show each Assignment w/amount, Narrative & Exhibit B have details	MYP & SACS show each Assignment w/amount, Narrative & Exhibit B have details	MYP & SACS show each Assignment w/amount, Narrative & Exhibit B have details
Reserve for Economic Uncertainties (REU)	17%	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
Unassigned/Unappropriated		Balance after Assignments and REU	Balance after Assignments and REU	Balance after Assignments and REU
2021-22: Please see budgeted dollar amounts on MYP.		RRM & REU calculated without STRS on Behalf of State		
Abbreviations:		Abbreviations (continued):		
Adj = Adjusted, Adjustment(s)		PY = prior year		
BA = original Budget Adopted in June		R&R = Repair or replace		
BP = Board Policy		Rest = restricted		
Ed Effect = Educator Effectiveness		REU = Reserve for Economic Uncertainties		
EU = Economic Uncertainties		RRM = Routine Restricted Maintenance		
inc/dec = increase/decrease		SACS = State software reports (Standardized Account Code Structure)		
FTE = Full Time Equivalent		STRS = State Teachers Retirement System (Certificated Teachers, Counselors and Administrators)		
k = thousands		Unr = unrestricted		
LLM/PI/ELO = Learning Loss Mitigation/In Person Instruction/Expanded Learning Opport.		WC = West County		
MYP = Multi-year projection		YEC = Year end close		
NPS = Non Public School				
PERS = Public Employee Retirement System (Classified personnel)				

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**TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT AND APPLE BLOSSOM - FUND 01: 2022-23 Multi-Year Projection @ Adopted Budget June 2022**

	Object Codes	Prior Fiscal Year Budget: 2021-22			Current Fiscal Year Budget: 2022-23			First Subsequent Fiscal Year: 2023-24			Second Subsequent Fiscal Year: 2024-25		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				1.70%			6.56%			5.38%			4.02%
Funded COLA				5.07%			6.56%			5.38%			4.02%
ADA for LCFF Funding purposes				377.59			304.00			304.00			304.00
Enrollment				320.00			320.00			320.00			320.00
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	3,701,808	-	3,701,808	3,301,363	-	3,301,363	3,460,031	-	3,460,031	3,587,161	-	3,587,161
Transportation Funding		95,000	-	95,000	95,000	-	95,000	95,000	-	95,000	95,000	-	95,000
Revenue transfer (Def Maint, F14)	8091	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)
<i>Basic Aid Supplement: Curr & Subq years, estimates only</i>		800,000	-	800,000	800,000	-	800,000	800,000	-	800,000	800,000	-	800,000
Federal Revenues	8100-8299	-	182,040	182,040	-	175,600	175,600	-	175,600	175,600	-	175,600	175,600
COVID19 Federal Funding		-	194,064	194,064	-	208,327	208,327	-	78,946	78,946	-	-	-
Other State Revenues	8300-8399	66,076	303,154	369,230	62,246	32,670	94,916	63,027	32,670	95,697	63,477	32,670	96,147
Other State: STRS/PERS on Behalf of State		-	236,033	236,033	-	267,489	267,489	-	280,863	280,863	-	294,906	294,906
COVID19 State Funding		-	97,168	97,168	-	42,500	42,500	-	-	-	-	-	-
Local Revenues	8600-8799	317,286	306,019	623,305	279,988	198,000	477,988	280,945	198,000	478,945	282,000	198,000	480,000
Total Revenue		4,930,170	1,318,478	6,248,648	4,488,597	924,586	5,413,183	4,649,003	766,079	5,415,082	4,777,638	701,176	5,478,814
Expenditures													
Certificated Salaries	1000-1999	1,748,209	287,410	2,035,619	1,620,566	326,212	1,946,778	1,643,549	320,802	1,964,351	1,651,381	327,218	1,978,599
COVID19 Certificated Salaries		-	99,933	99,933	-	183,550	183,550	-	-	-	-	-	-
Classified Salaries	2000-2999	834,977	303,934	1,138,911	799,853	298,444	1,098,297	815,850	304,413	1,120,263	832,167	310,501	1,142,668
COVID19 Classified Salaries		-	33,327	33,327	-	-	-	-	-	-	-	-	-
Employee Benefits -- Statutory	3301-3399;	139,340	38,043	177,383	137,547	39,872	177,419	139,996	40,220	180,216	142,494	41,024	183,518
COVID19 Employee Benefits	3501-3699	-	29,510	29,510	-	41,245	41,245	-	-	-	-	-	-
Employee Benefits STRS/PERS on Behalf of State		-	236,033	236,033	-	267,489	267,489	-	280,863	280,863	-	294,906	294,906
Employee Benefits STRS	3101-3199	287,835	48,634	336,469	296,995	62,309	359,304	303,027	61,273	364,300	309,088	62,499	371,587
Employee Benefits PERS	3201-3299	173,290	64,000	237,290	187,684	73,219	260,903	198,793	76,712	275,505	197,942	76,383	274,325
Employee & Retiree Benefits -- Health & Welfare	3400-3499;	311,956	81,016	392,972	315,360	76,584	391,944	321,667	78,116	399,783	328,101	79,678	407,779
COVID19 Health & Welfare	3700-3799	-	10,281	10,281	-	22,173	22,173	-	-	-	-	-	-
Books and Supplies	4000-4999	53,143	115,697	168,840	41,446	54,395	95,841	42,275	57,331	99,606	43,120	58,478	101,598
COVID19 Books and Supplies		-	52,710	52,710	-	124	124	-	-	-	-	-	-
Services, Other Operating Expenses	5000-5999	633,286	797,371	1,430,657	612,360	688,600	1,300,960	622,707	698,292	1,320,999	633,261	712,258	1,345,519
COVID19 Services, Other Operating Expenses		-	186,456	186,456	-	23,735	23,735	-	78,946	78,946	-	-	-
Restricted Expense Adjustment (clear through unres)		-	-	-	-	-	-	-	-	-	34,662	(34,662)	-
Necessary Expense Reductions - see narrative		-	-	-	-	-	-	(300,000)	-	(300,000)	(300,000)	-	(300,000)
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7199;	-	-	-	-	-	-	-	-	-	-	-	-
7300-7499		-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo: BAS & CRSP to D21 Charter	7299	60,059	-	60,059	60,074	-	60,074	60,074	-	60,074	50,000	-	50,000
Total Expenditures		4,242,095	2,384,355	6,626,450	4,071,885	2,157,951	6,229,836	3,847,938	1,996,968	5,844,906	3,922,216	1,928,283	5,850,499
Excess (Deficiency)		688,075	(1,065,877)	(377,802)	416,712	(1,233,365)	(816,653)	801,065	(1,230,889)	(429,824)	855,422	(1,227,107)	(371,685)
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	55,318	-	55,318	55,392	-	55,392	45,838	-	45,838	-	-	-
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	(53,600)	-	(53,600)	(60,400)	-	(60,400)	(60,400)	-	(60,400)	(60,400)	-	(60,400)
Transfers Out: BAS to Fund 03	7200-7600	(525,000)	-	(525,000)	(450,000)	-	(450,000)	(400,000)	-	(400,000)	(400,000)	-	(400,000)
Transfers Out: BAS / CRSP to OV		(160,387)	-	(160,387)	(60,387)	-	(60,387)	(10,387)	-	(10,387)	-	-	-
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	(944,192)	1,044,192	100,000	(1,094,989)	1,194,989	100,000	(1,110,889)	1,210,889	100,000	(1,127,107)	1,227,107	100,000
Total Transfers/Other Uses		(882,861)	1,044,192	161,331	(865,384)	1,194,989	329,605	(790,838)	1,210,889	420,051	(842,507)	1,227,107	384,600
Net Increase (Decrease)		(194,786)	(21,685)	(216,471)	(448,672)	(38,376)	(487,048)	10,227	(20,000)	(9,773)	12,915	0	12,915
Fund Balance													
Beginning Balance		3,420,586	231,089	3,651,675	3,225,800	209,404	3,435,204	2,777,128	171,028	2,948,156	2,787,355	151,028	2,938,383
Audit Adjustment(s)		-	-	-	-	-	-	-	-	-	-	-	-
Net Ending Balance		3,225,800	209,404	3,435,204	2,777,128	171,028	2,948,156	2,787,355	151,028	2,938,383	2,800,270	151,028	2,951,298
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	-	209,404	209,404	-	171,028	171,028	-	151,028	151,028	-	151,028	151,028
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		385,675	-	385,675	341,431	-	341,431	319,730	-	319,730	266,363	-	266,363
Assigned - Amount required for OV to meet BP3100		360,900	-	360,900	195,867	-	195,867	61,857	-	61,857	-	-	-
Assigned - Amount required for SR to meet BP3100		408,960	-	408,960	400,386	-	400,386	330,418	-	330,418	208,467	-	208,467
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		(731,435)	-	(731,435)	(846,256)	-	(846,256)	(825,650)	-	(825,650)	(575,762)	-	(575,762)
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	1,226,700	-	1,226,700	1,110,700	-	1,110,700	1,026,000	-	1,026,000	1,026,200	-	1,026,200
Unassigned/Unappropriated Ending Bal	9790	-	-	-	0	-	0	0	-	0	0	-	0
Net Ending Balance		3,225,800	209,404	3,435,204	2,777,128	171,028	2,948,156	2,787,355	151,028	2,938,383	2,800,270	151,028	2,951,298
<i>Reserve percentage is based on Reserve of Economic Uncertainties+ Unassigned/Unappropriated Ending Bal divided by Total Expenditures and Transfers Out.</i>				17%			17%			17%			17%

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Twin Hills Union Elementary (70961) - Apple Blossom Adopted Budget 22-23				
	2021-22	2022-23	2023-24	2024-25
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	5.07%	9.85%	5.38%	4.02%
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	\$3,072,581	\$2,716,496	\$2,862,536	\$2,977,664
Grade Span Adjustment	208,125	185,000	194,800	202,600
Supplemental Grant	161,542	138,054	140,882	145,084
Concentration Grant	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-ons: Home-to-School Transportation	95,000	95,000	95,000	95,000
Add-ons: Small School District Bus Replacement Program	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$3,537,248	\$3,134,550	\$3,293,218	\$3,420,348
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	261,813	261,813	261,813	261,813
Additional State Aid	-	-	-	-
Total LCFF Entitlement	3,799,061	3,396,363	3,555,031	3,682,161
LCFF Entitlement Per ADA	\$ 10,059	\$ 11,172	\$ 11,694	\$ 12,112
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 1,900,489	\$ 1,868,094	\$ 2,026,762	\$ 2,153,892
EPA (for LCFF Calculation purposes)	\$ 308,551	\$ 158,040	\$ 158,040	\$ 158,040
Local Revenue Sources:				
Property Taxes (Object 8021 to 8089)	\$ 4,138,317	\$ 4,300,000	\$ 4,300,000	\$ 4,300,000
In-Lieu of Property Taxes (Object Code 8096)	(2,548,296)	(2,929,771)	(2,929,771)	(2,929,771)
Property Taxes net of In-Lieu	\$ 1,590,021	\$ 1,370,229	\$ 1,370,229	\$ 1,370,229
TOTAL FUNDING	3,799,061	3,396,363	3,555,031	3,682,161
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	3,799,061	3,396,363	3,555,031	3,682,161
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	49.17914663%	49.17914663%	49.17914663%	49.17914663%
% of Adjusted Revenue Limit - P-2	49.17914663%	49.17914663%	49.17914663%	49.17914663%
EPA (for LCFF Calculation purposes)	\$ 308,551	\$ 158,040	\$ 158,040	\$ 158,040
EPA, Current Year (Object Code 8012)	\$ 308,551	\$ 158,040	\$ 158,040	\$ 158,040
(P-2 plus Current Year Accrual)	\$ 308,551	\$ 158,040	\$ 158,040	\$ 158,040
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ -	\$ -	\$ -
(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)	\$ 3,542,519	\$ 3,163,309	\$ 3,319,149	\$ 3,442,077
Supplemental and Concentration Grant funding in the LCAP year	\$ 161,542	\$ 138,054	\$ 140,882	\$ 145,084
Percentage to Increase or Improve Services	4.56%	4.36%	4.24%	4.22%
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	315	320	320	320
COE Enrollment	-	-	-	-
Total Enrollment	315	320	320	320
Unduplicated Pupil Count	74	73	73	73
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	74	73	73	73
Rolling %, Supplemental Grant	24.6200%	23.7900%	23.0400%	22.8100%
Rolling %, Concentration Grant	24.6200%	23.7900%	23.0400%	22.8100%
SUMMARY OF LCFF ADA				
Prior Year ADA for the Hold Harmless - (net of current year charter shift)				
Grades TK-3	247.18	186.13	200.00	200.00
Grades 4-6	129.41	100.13	104.00	104.00
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	376.59	286.26	304.00	304.00
NSS	-	-	-	-
Combined Subtotal	376.59	286.26	304.00	304.00
Current Year ADA				
Grades TK-3	186.13	200.00	200.00	200.00
Grades 4-6	100.13	104.00	104.00	104.00
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	286.26	304.00	304.00	304.00
NSS	-	-	-	-
Combined Subtotal	286.26	304.00	304.00	304.00
Change in LCFF ADA (excludes NSS ADA)	(90.33)	17.74	-	-

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Twin Hills Union Elementary (70961) - Apple Blossom Adopted Budget 22-23				
	2021-22	2022-23	2023-24	2024-25
	Decline	Increase	No Change	No Change
Funded LCFF ADA for the Hold Harmless				
Grades TK-3	247.18	200.00	200.00	200.00
Grades 4-6	129.41	104.00	104.00	104.00
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	376.59	304.00	304.00	304.00
	<i>Prior</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
Funded NSS ADA				
Subtotal	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	1.07	-	-	-
Grades 9-12	-	-	-	-
Subtotal	1.07	-	-	-
ACTUAL ADA (Current Year Only)				
Grades TK-3	186.13	200.00	200.00	200.00
Grades 4-6	100.13	104.00	104.00	104.00
Grades 7-8	1.07	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	287.33	304.00	304.00	304.00
TOTAL FUNDED ADA				
Grades TK-3	247.18	200.00	200.00	200.00
Grades 4-6	129.41	104.00	104.00	104.00
Grades 7-8	1.07	-	-	-
Grades 9-12	-	-	-	-
Total	377.66	304.00	304.00	304.00
Funded Difference (Funded ADA less Actual ADA)	90.33	-	-	-
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 9,375	\$ 10,282	\$ 10,819	\$ 11,249
Grades 4-6	\$ 8,620	\$ 9,453	\$ 9,947	\$ 10,342
Grades 7-8	\$ 8,874	\$ 9,733	\$ 10,242	\$ 10,650
Grades 9-12	\$ 10,552	\$ 11,573	\$ 12,177	\$ 12,661
Base Grants				
Grades TK-3	\$ 8,093	\$ 8,890	\$ 9,368	\$ 9,745
Grades 4-6	\$ 8,215	\$ 9,024	\$ 9,509	\$ 9,891
Grades 7-8	\$ 8,458	\$ 9,291	\$ 9,791	\$ 10,185
Grades 9-12	\$ 9,802	\$ 10,767	\$ 11,346	\$ 11,802
Grade Span Adjustment				
Grades TK-3	\$ 842	\$ 925	\$ 974	\$ 1,013
Grades 9-12	\$ 255	\$ 280	\$ 295	\$ 307
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 8,935	\$ 9,815	\$ 10,342	\$ 10,758
Grades 4-6	\$ 8,215	\$ 9,024	\$ 9,509	\$ 9,891
Grades 7-8	\$ 8,458	\$ 9,291	\$ 9,791	\$ 10,185
Grades 9-12	\$ 10,057	\$ 11,047	\$ 11,641	\$ 12,109
Prorated Base Grants				
Grades TK-3	\$ 8,093	\$ 8,890	\$ 9,368	\$ 9,745
Grades 4-6	\$ 8,215	\$ 9,024	\$ 9,509	\$ 9,891
Grades 7-8	\$ 8,458	\$ 9,291	\$ 9,791	\$ 10,185
Grades 9-12	\$ 9,802	\$ 10,767	\$ 11,346	\$ 11,802
Prorated Grade Span Adjustment				
Grades TK-3	\$ 842	\$ 925	\$ 974	\$ 1,013
Grades 9-12	\$ 255	\$ 280	\$ 295	\$ 307
Supplemental Grant				
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$ 1,787	\$ 1,963	\$ 2,068	\$ 2,152
Grades 4-6	\$ 1,643	\$ 1,805	\$ 1,902	\$ 1,978
Grades 7-8	\$ 1,692	\$ 1,858	\$ 1,958	\$ 2,037
Grades 9-12	\$ 2,011	\$ 2,209	\$ 2,328	\$ 2,422
Actual - 1.00 ADA, Local UPP as follows:	24.62%	23.79%	23.04%	22.81%
Grades TK-3	\$ 440	\$ 467	\$ 477	\$ 491
Grades 4-6	\$ 405	\$ 429	\$ 438	\$ 451
Grades 7-8	\$ 416	\$ 442	\$ 451	\$ 465
Grades 9-12	\$ 495	\$ 526	\$ 536	\$ 552

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Twin Hills Union Elementary (70961) - Adopted Budget 22-23 w/increase to										v.23.1a				
LOCAL CONTROL FUNDING FORMULA										2021-22				
LCFF ENTITLEMENT CALCULATION										2022-23				
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
	5.07%		0.00%		24.62% 24.62%				9.85%		0.00%		23.79% 23.79%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total			ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	247.18	\$ 8,093	\$ 842	\$ 440	\$ -	\$ 2,317,302			200.00	\$ 8,890	\$ 925	\$ 467	\$ -	\$ 2,056,400
Grades 4-6	129.41	8,215		405	-	1,115,450			104.00	9,024		429	-	983,150
Grades 7-8	1.07	8,458		416	-	9,496			-	9,291		442	-	-
Grades 9-12	-	9,802	255	495	-	-			-	10,767	280	526	-	-
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-			-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 3,072,581	\$ 208,125	\$ 161,542	\$ -	\$ 3,442,248				\$ 2,716,496	\$ 185,000	\$ 138,054	\$ -	\$ 3,039,550
NSS Allowance		-	-	-	-	-				-	-	-	-	-
TOTAL BASE	377.66	\$ 3,072,581	\$ 208,125	\$ 161,542	\$ -	\$ 3,442,248			304.00	\$ 2,716,496	\$ 185,000	\$ 138,054	\$ -	\$ 3,039,550
ADD ONS:														
Targeted Instructional Improvement Block Grant						\$ -								\$ -
Home-to-School Transportation						95,000								95,000
Small School District Bus Replacement Program						-								-
ECONOMIC RECOVERY TARGET PAYMENT						261,813								261,813
LCFF ENTITLEMENT						\$ 3,799,061								\$ 3,396,363
STATE AID CALCULATION														
Miscellaneous Adjustments						-								-
Adjusted LCFF Entitlement						3,799,061								3,396,363
Local Revenue (including RDA)						(1,590,021)								(1,370,229)
Gross State Aid						\$ 2,209,040								\$ 2,026,134
MINIMUM STATE AID CALCULATION														
			12-13 Rate	2021-22 ADA		N/A					12-13 Rate	2022-23 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,027.20	377.66		\$ 1,898,572					\$ 5,027.20	304.00		\$ 1,528,269
2012-13 NSS Allowance (deficit)			\$ -			-								-
Minimum State Aid Adjustments						-								-
Less Current Year Property Taxes/In-Lieu						(1,590,021)								(1,370,229)
Subtotal State Aid for Historical RL/Charter General BG						308,551								158,040
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						1,163,854								1,013,343
Proration Factor						0.00%								0.00%
Minimum State Aid Guarantee						\$ 1,163,854								\$ 1,013,343
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						\$ 2,209,040								\$ 2,026,134
ADDITIONAL STATE AID						\$ -								\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 3,799,061								\$ 3,396,363
Change Over Prior Year			4.35%	158,254							-10.60%	(402,698)		
LCFF Entitlement Per ADA						10,059								11,172
Per-ADA Change Over Prior Year			4.34%	418							11.06%	1,113		
Basic Aid Status (school districts only)						Non-Basic Aid								Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES														
			Increase	2021-22							Increase	2022-23		
State Aid		9.08%	158,204	\$ 1,900,489						-1.70%	(32,394)	\$ 1,868,094		
Education Protection Account				308,551								158,040		
Property Taxes Net of In-Lieu Transfers		9.89%	143,133	1,590,021						-13.82%	(219,792)	1,370,229		
Charter In-Lieu Taxes		0.00%	-	-						0.00%	-	-		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		8.28%	301,337	\$ 3,799,061						-6.64%	(252,186)	\$ 3,396,363		

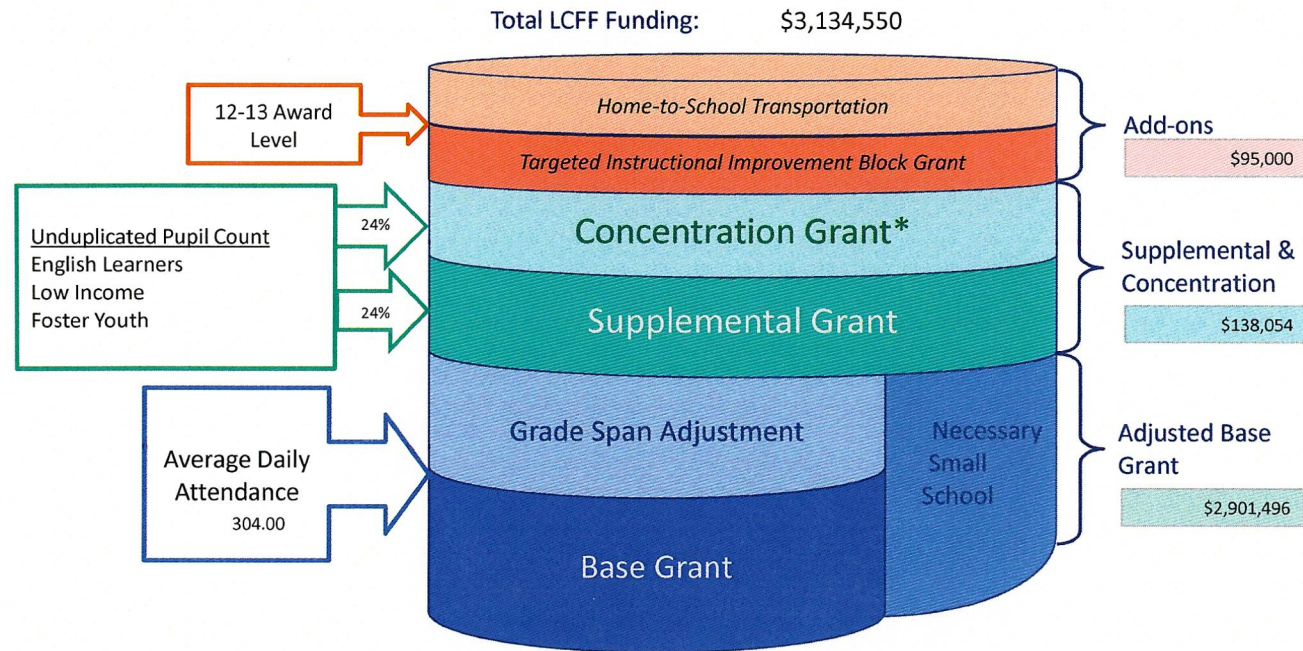
LCFF-Calculator AB NOT Modeling with COLAs updated AND base funding increase
Calculator - page 1 of 1

Twin Hills Union Elementary (70961) - Apple Blossom Adopted Budget 22-23

Charts and Graphs

Components of LCFF Entitlement

	2022-23	
Base Grant	\$ 2,716,496	304.00 ADA
Grade Span Adjustment	\$ 185,000	\$ 2,901,496 Adjusted Base Grant
Supplemental Grant	\$ 138,054 24%	
Concentration Grant	\$ - 24%	\$ 138,054 Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ -	
Add-ons: Home-to-School Transportation	\$ 95,000	
Add-ons: Small School District Bus Replacement Program	\$ -	\$ 95,000 Add-ons
Total	\$ 3,134,550	\$ 3,134,550



LCFF Entitlement per ADA						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Funded ADA	383.17	377.65	377.66	304.00	304.00	304.00
LCFF Sources per ADA	\$ 9,660.11	\$ 9,640.69	\$ 10,059.47	\$ 11,172.25	\$ 11,694.18	\$ 12,112.37
Net Change per ADA		\$ (19.42)	\$ 418.78	\$ 1,112.77	\$ 521.93	\$ 418.19
Net Percent Change		-0.20%	4.34%	11.06%	4.67%	3.58%
Estimated LCFF Entitlement per ADA	\$ 9,660.11	\$ 9,640.69	\$ 10,059.47	\$ 11,172.25	\$ 11,694.18	\$ 12,112.37
Net Change per ADA		\$ (19.42)	\$ 418.78	\$ 1,112.77	\$ 521.93	\$ 418.19
Net Percent Change		-0.20%	4.34%	11.06%	4.67%	3.58%

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**TWIN HILLS UNION SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL
2022-23 CASH FLOW ESTIMATES @ Adopted Budget**

TWIN HILLS CMS		2022-23 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 23	
A: BEGIN CASH	9110	250,000.00	302,678.00	347,272.00	236,890.00	213,338.00	95,955.00	111,184.00	321,760.00	199,650.00	246,219.00	208,916.00	158,374.00			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF State Aid	8015	41,809.00	41,809.00	75,261.00	75,261.00	75,261.00	75,261.00	75,261.00	75,261.00	75,261.00	75,261.00	75,261.00	75,261.00	836,228.00	0.00	836,228.00
Education Protection Account	8012			37,735.00			37,735.00			37,735.00			37,736.00	150,941.00		150,941.00
In Lieu Property Tax	8096		52,192.00	104,390.00	69,593.00	69,593.00	69,593.00	69,593.00	121,790.00	60,895.00	60,895.00	60,895.00		60,895.00	809,022.00	869,917.00
Federal	8100-8299						17,714.00						17,713.00	35,427.00		35,427.00
Other State - see below	8300-8599															
Mandated Block Grant							3,558.00							3,558.00		3,558.00
One Time Discretionary Funds														0.00		0.00
Lottery, Unrest+Rest								11,514.00			11,514.00			23,028.00	23,028.00	46,056.00
STRS on Behalf of / State Liability														0.00	134,169.00	134,169.00
Other Local - see below	8300-8599															
Interest					500.00			500.00			500.00			1,500.00	500.00	2,000.00
Donations & THABEF														0.00		0.00
Interfund TF in	8910-8929							244,569.00					250,000.00	494,569.00		494,569.00
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		41,809.00	94,001.00	217,386.00	145,354.00	144,854.00	203,861.00	401,437.00	144,854.00	234,786.00	148,170.00	136,156.00	341,605.00	2,254,273.00	218,592.00	2,472,865.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	11,000.00	11,000.00	111,161.00	111,161.00	111,161.00	111,161.00	111,161.00	111,161.00	111,161.00	111,161.00	111,161.00	121,157.00	1,143,606.00		1,143,606.00
Classified Salaries	2000-2999	6,800.00	19,500.00	20,498.00	20,498.00	20,498.00	20,498.00	20,498.00	20,498.00	20,498.00	20,498.00	20,498.00	24,494.00	235,276.00		235,276.00
Employee Benefits	3000-3999	6,000.00	12,000.00	48,842.00	48,842.00	48,842.00	48,842.00	48,842.00	48,842.00	48,842.00	48,842.00	48,842.00	48,843.00	506,421.00	134,169.00	640,590.00
Books& Supplies	4000-4999	0.00	2,351.00	5,877.00	4,408.00	2,939.00	2,057.00	3,526.00	2,351.00	882.00	1,175.00	882.00	2,937.00	29,385.00		29,385.00
Services & Other Operational	5000-5999	5,315.00	4,556.00	16,390.00	3,797.00	3,797.00	6,074.00	6,834.00	9,112.00	6,834.00	3,797.00	5,315.00	4,109.00	75,930.00	0.00	75,930.00
Capital Outlay	6000-6599													0.00		0.00
Other Outgo	7000-7499													0.00		0.00
Interfund TF out	7600-7629					75,000.00			75,000.00				75,000.00	225,000.00	125,000.00	350,000.00
Other Finance sources	7630-7699													0.00		0.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSM		29,115.00	49,407.00	202,768.00	188,706.00	262,237.00	188,632.00	190,861.00	266,964.00	188,217.00	185,473.00	186,698.00	276,540.00	2,215,618.00	259,169.00	2,474,787.00
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year LCFF														0.00		
Prior year In Lieu property tax		53,484.00												53,484.00		
Prior year other state+ interest		1,500.00			19,800.00									21,300.00		
Accounts Payable	9500															
Prior year Clear Due To/From				-125,000.00										-125,000.00		
Prior year Books, Sup, Use Tax, etc.		-15,000.00												-15,000.00		
TOTAL PRIOR YR		39,984.00	0.00	-125,000.00	19,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-65,216.00		
E: NET INC/DEC	(B-C+D)	52,678.00	44,594.00	-110,382.00	-23,552.00	-117,383.00	15,229.00	210,576.00	-122,110.00	46,569.00	-37,303.00	-50,542.00	65,065.00	-26,561.00		
F: ENDING CASH BAL	(A+E)	302,678.00	347,272.00	236,890.00	213,338.00	95,955.00	111,184.00	321,760.00	199,650.00	246,219.00	208,916.00	158,374.00	223,439.00		-40,577.00	

Notes: Amount expected in or after July of 2023 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 (\$134169).

Expense shown to be made after June 30, 2023 is for the balance due for the special education excess costs and the MOU payable to the district of \$125,000.

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**Twin Hills Union School District - Twin Hills Charter Middle School
2022-23 Multi-Year Projection Assumptions @ Adopted Budget June 2022**

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

	2021-22	2022-23	2023-24	2024-25
Revenue	Prior Fiscal Year	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	5.07%	6.56%	5.38%	4.02%
Unduplicated Count # / Rolling % for Sup Grant	47 / 22.91%	45 / 22.10%	45 / 22.20%	45 / 21.95%
Funded ADA	195.59	193.00	193.00	193.00
Enrollment	207.00	205.00	205.00	205.00
In Lieu Property Tax per ADA	\$4,210	\$4,507	\$4,507	\$4,507
Federal: COVID19	\$27,955	\$35,427	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$163 Rest \$65	Unr \$163 Rest \$65 ADA*1.04446	Unr \$163 Rest \$65 ADA*1.04446	Unr \$163 Rest \$65 ADA*1.04446
Mandated Block Grant	Unr \$17.21	Unr \$18.34 *prior year ADA	Unr \$19.33 *prior year ADA	Unr \$20.11 *prior year ADA
COVID19 State LLM/IP/IELO	\$181,646	\$0	20-21 & 21-22 only	20-21 & 21-22 only
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
Local				
Interest + Miscellaneous	\$6,000	Unr Interest \$2k	Unr Interest \$3k	Same as PY
Donations	\$1,209	Zero, only budgeted when received	Zero, only budgeted when received	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	11.5 FTE Teachers, .40 FTE counselor, 1.0 FTE Site Admin	10.9 FTE Teachers + .40 FTE Counselor plus 1.00 FTE Site Administrators	Same FTE as prior year. Change in amount is due to change in CRSP.	Same FTE as prior year. Change in amount is due to change in CRSP.
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	PY + estimated 2%
COVID19 Certificated Salaries	.40 FTE Counselor + .40 FTE Interv	.40 FTE Counselor	Prior years only	Prior years only
Classified Salaries				
Staffing (FTEs)	5.95 FTE (maint 1.0 FTE pd by 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%
COVID19 Classified Salaries	0.34 FTE PE IA	PE IA now .20 FTE paid with unrestricted funds	21-22 Only	21-22 Only
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on current payroll.	PY + estimated 2%	- Prior year + 2%
COVID19 Employee Benefits	COVID Counselor, Interv, PE IA	COVID Federal used for Counselor benefits	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=16.92%; PERS=22.91%	STRS = 19.1%; PERS = 25.37%	STRS = 19.1%; PERS = 25.2%	STRS = 19.1%; PERS = 24.6%
Health & Welfare Benefits	\$11,669 for full FTE	District annual maximum is for a full FTE is apx. \$11,669. Actual cost known to date.	Prior year + 2%	Prior year + 2%
COVID19 Health & Welfare	COVID Counselor & Interv	COVID Federal used for Counselor benefits	Prior years only	Prior years only
Books and Supplies				
COVID19 Books/Supplies	\$47,091	Expenses based on prior year. One time purchases, carryover, donations are not set up. Estimated expenses \$107	Unrestricted prior year + 2%; Restricted Lottery only, equals lottery revenue. Prior years only	Unrestricted prior year + 2%; Restricted Lottery only 2020-21 through 22-23 only
Services, Other Operating Expenses				
COVID19 Services/Other Operating Exp	\$27,827	Expenses based on prior year. One time purchases, carryover, donations are not set up. None	Unrestricted prior year -+ 2%; Prior years only	Unrestricted prior year + 2%. Prior years only
Capital Outlay		None anticipated to date	None	None
Transfers In				
Basic Aid Supplement Funds from F01	\$525,000	\$450,000 is current estimate	\$400,000	\$400,000
CRSP from Fund 20	\$44,499, 3 Teachers+1 Admin	\$44,569, 3 Teachers+1 Admin:	\$21,261, 2 Teachers	\$10,800, 1 Teacher
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)	Negative amount decreases fund	Negative amount decreases fund balance	Positive amount increases fund balance	Positive amount increases fund balance
Components of Ending Fund Balance				
Restricted	\$55,591 CA Clean Energy, + \$97,537 ELO, Ed Effect	CA Clean Energy Funds \$55,591, ELO Res2600 \$50k, Ed Effect Res6266 \$40,362 (Negative=Assignment reduction* needed)	CA Clean Energy Funds \$55,591, ELO Res2600 \$50k, Ed Effect Res6266 \$40,362 (Negative=Assignment reduction* needed)	CA Clean Energy Funds \$55,591, ELO Res2600 \$50k, Ed Effect Res6266 \$40,362 (Negative=Assignment reduction* needed)
Assigned- Amount to meet 17%-See Fund 01		Positive = balance after specific assignments	Positive = balance after specific assignments	Positive = balance after specific assignments
Reserve for Economic Uncertainties (REU)		BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
Unassigned/Unappropriated		Balance after Assignments and REU	Balance after Assignments and REU	Balance after Assignments and REU

2021-22: Please see budgeted dollar amounts shown on MYP.

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

TWIN HILLS UNION SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL - FUND 03: 2022-23 Multi-Year Projection @ Adopted Budget June 2022

	Object Codes	Prior Fiscal Year Budget: 2021-22			Current Fiscal Year Budget: 2022-23			First Subsequent Fiscal Year: 2023-24			Second Subsequent Fiscal Year: 2023-24		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (percentage)				1.70%			6.56%			5.38%			4.02%
Funded COLA				5.07%			6.56%			5.38%			4.02%
ADA for LCFF Funding purposes				195.59			193.00			193.00			193.00
Enrollment				207.00			205.00			205.00			205.00
Revenue													
LCFF Sources: LCFF, EPA, In Lieu Property Tax	8010-8099	1,701,296		1,701,296	1,857,086		1,857,086	1,957,365		1,957,365	2,035,120		2,035,120
Federal Revenues	8100-8299			-			-			-			-
COVID19 Federal Funding			27,955	27,955		35,427	35,427			-			-
Other State Revenues	8300-8599	37,107	13,130	50,237	36,484	13,130	49,614	37,096	13,130	50,226	37,096	13,130	50,226
Other State: STRS/PERS on Behalf of State		-	128,795	128,795	-	134,169	134,169	-	140,877	140,877	-	147,921	147,921
COVID19 State LLM/PI/ELO Funding			181,646	181,646		-	-		-	-		-	-
Local Revenues	8600-8799	6,000	1,209	7,209	2,000	-	2,000	3,000	-	3,000	3,000	-	3,000
Total Revenue		1,744,403	352,800	2,097,203	1,895,570	182,726	2,078,296	1,997,461	154,007	2,151,468	2,075,216	161,051	2,236,267
Expenditures													
Certificated Salaries	1000-1999	1,156,701		1,156,701	1,115,580	3,000	1,118,580	1,115,603	-	1,115,603	1,127,244	-	1,127,244
COVID19 Certificated Salaries			67,533	67,533		25,026	25,026			-			-
Classified Salaries	2000-2999	232,284		232,284	235,276	-	235,276	239,982	-	239,982	244,781	-	244,781
COVID19 Classified Salaries		-	10,242	10,242	-	-	-	-	-	-	-	-	-
Employee Benefits -- Statutory	3301-3399;	61,281		61,281	62,982	675	63,657	64,242		64,242	65,526		65,526
COVID19 Employee Benefits	3501-3699		16,920	16,920		5,626	5,626			-			-
Employee Benefits STRS/PERS on Behalf of State			128,795	128,795		134,169	134,169		140,877	140,877		147,921	147,921
Employee Benefits STRS	3101-3199	177,658	-	177,658	192,453		192,453	196,378		196,378	200,347		200,347
Employee Benefits PERS	3201-3299	62,194		62,194	70,112		70,112	71,594		71,594	71,288		71,288
Employee & Retiree Benefits -- Health & Welfare	3400-3499;												
COVID19 Health & Welfare	3700-3799	175,987		175,987	169,905		169,905	173,302		173,302	176,770		176,770
Books and Supplies	4000-4999	52,610	46,173	98,783	16,148	13,130	29,278	16,470	13,130	29,600	16,800	13,130	29,930
COVID19 Books and Supplies			47,091	47,091		107	107			-			-
Services, Other Operating Expenses	5000-5999	71,440	9,138	80,578	72,430	3,500	75,930	73,880		73,880	75,355		75,355
COVID19 Services, Other Operating Expenses		-	27,827	27,827	-	-	-	-	-	-	-	-	-
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7199	-	-	-	-	-	-	-	-	-	-	-	-
	7300-7399	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures		1,990,155	362,676	2,352,831	1,934,886	189,901	2,124,787	1,951,451	154,007	2,105,458	1,978,111	161,051	2,139,162
Excess (Deficiency)		(245,752)	(9,876)	(255,628)	(39,316)	(7,175)	(46,491)	46,010	-	46,010	97,105	-	97,105
Transfers In from General Fund 01	8910-8929	569,499		569,499	494,569		494,569	421,261		421,261	410,800		410,800
Transfers In from Fund 01 BAS, Sal Inc starting 20-21		-		-	-		-	-		-	-		-
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		119,499	-	119,499	44,569	-	44,569	(28,739)	-	(28,739)	(39,200)	-	(39,200)
Net Increase (Decrease)		(126,253)	(9,876)	(136,129)	5,253	(7,175)	(1,922)	17,271	0	17,271	57,905	0	57,905
Fund Balance													
Beginning Balance		177,479	163,004	340,483	51,226	153,128	204,354	56,479	145,953	202,432	73,750	145,953	219,703
Audit Adjustment(s)				-			-			-			-
Net Ending Balance		51,226	153,128	204,354	56,479	145,953	202,432	73,750	145,953	219,703	131,655	145,953	277,608
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711			-			-			-			-
Stores (nonspendable)	9712			-			-			-			-
Restricted (Res 2000-9999)	9740		153,128	153,128		145,953	145,953		145,953	145,953		145,953	145,953
Restricted COVID19 Rev 20-21, Exp 21-22	9740			-			-			-			-
Committed	9750			-			-			-			-
Assigned: See Fund 01 for Assignment to meet 17%		(385,674)		(385,674)	(341,431)		(341,431)	(319,730)		(319,730)	(266,365)		(266,365)
Assigned - Lottery Res 1100 Unrestricted				-			-			-			-
Reserve for Economic Uncertainties	9789	436,900		436,900	397,910		397,910	393,480		393,480	398,020		398,020
Unassigned/Unappropriated Ending Balance		0		0	0		0	0		0	0		0
Net Ending Balance		51,226	153,128	204,354	56,479	145,953	202,432	73,750	145,953	219,703	131,655	145,953	277,608
Reserve percentage is based on Reserve of Economic Uncertainties + Assigned Fund 01 to meet 17% divided by Total Expenditures and Transfers Out.													
				2%			2%			3%			6%

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Twin Hills Charter Middle (6052302) - Adopted Budget 22-23		5/29/2022			
	2021-22	2022-23	2023-24	2024-25	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	5.07%	9.85%	5.38%	4.02%	
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	\$1,639,728	\$1,778,478	\$1,874,153	\$1,949,535	
Grade Span Adjustment	-	-	-	-	
Supplemental Grant	75,132	78,608	83,212	85,585	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$1,714,860	\$1,857,086	\$1,957,365	\$2,035,120	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	1,714,860	1,857,086	1,957,365	2,035,120	
LCFF Entitlement Per ADA	\$ 8,768	\$ 9,622	\$ 10,142	\$ 10,545	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 680,302	\$ 836,228	\$ 936,507	\$ 1,014,262	
EPA (for LCFF Calculation purposes)	\$ 211,089	\$ 150,941	\$ 150,941	\$ 150,941	
Local Revenue Sources:					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	\$ 823,469	\$ 869,917	\$ 869,917	\$ 869,917	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	1,714,860	1,857,086	1,957,365	2,035,120	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	1,714,860	1,857,086	1,957,365	2,035,120	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
% of Adjusted Revenue Limit - P-2	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
EPA (for LCFF Calculation purposes)	\$ 211,089	\$ 150,941	\$ 150,941	\$ 150,941	
EPA, Current Year (Object Code 8012)	\$ 211,089	\$ 150,941	\$ 150,941	\$ 150,941	
(P-2 plus Current Year Accrual)	\$ 211,089	\$ 150,941	\$ 150,941	\$ 150,941	
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ -	\$ -	\$ -	
(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)	\$ 1,639,728	\$ 1,778,478	\$ 1,874,153	\$ 1,949,535	
Supplemental and Concentration Grant funding in the LCAP year	\$ 75,132	\$ 78,608	\$ 83,212	\$ 85,585	
Percentage to Increase or Improve Services	4.58%	4.42%	4.44%	4.39%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	207	205	205	205	
COE Enrollment	-	-	-	-	
Total Enrollment	207	205	205	205	
Unduplicated Pupil Count	47	45	45	45	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	47	45	45	45	
Rolling %, Supplemental Grant	22.9100%	22.1000%	22.2000%	21.9500%	
Rolling %, Concentration Grant	22.9100%	22.1000%	22.2000%	21.9500%	
SUMMARY OF LCFF ADA					
Current Year ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	59.97	55.00	55.00	55.00	
Grades 7-8	135.62	138.00	138.00	138.00	
Grades 9-12	-	-	-	-	
LCFF Subtotal	195.59	193.00	193.00	193.00	
NSS	-	-	-	-	
Combined Subtotal	195.59	193.00	193.00	193.00	
Change in LCFF ADA (excludes NSS ADA)	195.59	193.00	193.00	193.00	
	Increase	Increase	Increase	Increase	
Funded LCFF ADA for the Hold Harmless					
Grades TK-3	-	-	-	-	
Grades 4-6	59.97	55.00	55.00	55.00	
Grades 7-8	135.62	138.00	138.00	138.00	
Grades 9-12	-	-	-	-	
Subtotal	195.59	193.00	193.00	193.00	
	Current	Current	Current	Current	
Funded NSS ADA					
Subtotal	-	-	-	-	
	Prior	Prior	Prior	Prior	
NPS, CDS, & COE Operated					
Subtotal	-	-	-	-	
ACTUAL ADA (Current Year Only)					
Grades TK-3	-	-	-	-	
Grades 4-6	59.97	55.00	55.00	55.00	
Grades 7-8	135.62	138.00	138.00	138.00	
Grades 9-12	-	-	-	-	
Total Actual ADA	195.59	193.00	193.00	193.00	

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Twin Hills Charter Middle (6052302) - Adopted Budget 22-23		5/29/2022			
		2021-22	2022-23	2023-24	2024-25
TOTAL FUNDED ADA					
Grades TK-3		-	-	-	-
Grades 4-6		59.97	55.00	55.00	55.00
Grades 7-8		135.62	138.00	138.00	138.00
Grades 9-12		-	-	-	-
Total		195.59	193.00	193.00	193.00
<i>Funded Difference (Funded ADA less Actual ADA)</i>					
		-	-	-	-
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	9,344	\$ 10,249	\$ 10,801	\$ 11,230
Grades 4-6	\$	8,591	\$ 9,423	\$ 9,931	\$ 10,325
Grades 7-8	\$	8,846	\$ 9,702	\$ 10,226	\$ 10,632
Grades 9-12	\$	10,518	\$ 11,535	\$ 12,158	\$ 12,641
Base Grants					
Grades TK-3	\$	8,093	\$ 8,890	\$ 9,368	\$ 9,745
Grades 4-6	\$	8,215	\$ 9,024	\$ 9,509	\$ 9,891
Grades 7-8	\$	8,458	\$ 9,291	\$ 9,791	\$ 10,185
Grades 9-12	\$	9,802	\$ 10,767	\$ 11,346	\$ 11,802
Grade Span Adjustment					
Grades TK-3	\$	842	\$ 925	\$ 974	\$ 1,013
Grades 9-12	\$	255	\$ 280	\$ 295	\$ 307
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	8,935	\$ 9,815	\$ 10,342	\$ 10,758
Grades 4-6	\$	8,215	\$ 9,024	\$ 9,509	\$ 9,891
Grades 7-8	\$	8,458	\$ 9,291	\$ 9,791	\$ 10,185
Grades 9-12	\$	10,057	\$ 11,047	\$ 11,641	\$ 12,109
Prorated Base Grants					
Grades TK-3	\$	8,093	\$ 8,890	\$ 9,368	\$ 9,745
Grades 4-6	\$	8,215	\$ 9,024	\$ 9,509	\$ 9,891
Grades 7-8	\$	8,458	\$ 9,291	\$ 9,791	\$ 10,185
Grades 9-12	\$	9,802	\$ 10,767	\$ 11,346	\$ 11,802
Prorated Grade Span Adjustment					
Grades TK-3	\$	842	\$ 925	\$ 974	\$ 1,013
Grades 9-12	\$	255	\$ 280	\$ 295	\$ 307
Supplemental Grant					
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%	20%
Grades TK-3	\$	1,787	\$ 1,963	\$ 2,068	\$ 2,152
Grades 4-6	\$	1,643	\$ 1,805	\$ 1,902	\$ 1,978
Grades 7-8	\$	1,692	\$ 1,858	\$ 1,958	\$ 2,037
Grades 9-12	\$	2,011	\$ 2,209	\$ 2,328	\$ 2,422
Actual - 1.00 ADA, Local UPP as follows:					
Grades TK-3	\$	409	\$ 434	\$ 459	\$ 472
Grades 4-6	\$	376	\$ 399	\$ 422	\$ 434
Grades 7-8	\$	388	\$ 411	\$ 435	\$ 447
Grades 9-12	\$	461	\$ 488	\$ 517	\$ 532

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Twin Hills Charter Middle (6052302) - Adopted Budget 22-23 w/increase to										5/29/2022				v.23.1a						
LOCAL CONTROL FUNDING FORMULA										2021-22				2022-23						
LCFF ENTITLEMENT CALCULATION																				
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage					COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage						
	5.07%		0.00%		22.91% 22.91%					9.85%		0.00%		22.10% 22.10%						
	ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	-	\$ 8,093	\$ 842	\$ 409	\$ -	\$ -		-	\$ 8,890	\$ 925	\$ 434	\$ -	\$ -		-	\$ 8,890	\$ 925	\$ 434	\$ -	\$ -
Grades 4-6	59.97	8,215		376	-	515,227		55.00	9,024		399	-	518,257		55.00	9,024		399	-	518,257
Grades 7-8	135.62	8,458		388	-	1,199,633		138.00	9,291		411	-	1,338,829		138.00	9,291		411	-	1,338,829
Grades 9-12	-	9,802	255	461	-	-		-	10,767	280	488	-	-		-	10,767	280	488	-	-
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 1,639,728	\$ -	\$ 75,132	\$ -	\$ 1,714,860			\$ 1,778,478	\$ -	\$ 78,608	\$ -	\$ 1,857,086			\$ 1,778,478	\$ -	\$ 78,608	\$ -	\$ 1,857,086
NSS Allowance		-				-			-				-			-				-
TOTAL BASE	195.59	\$ 1,639,728	\$ -	\$ 75,132	\$ -	\$ 1,714,860		193.00	\$ 1,778,478	\$ -	\$ 78,608	\$ -	\$ 1,857,086		193.00	\$ 1,778,478	\$ -	\$ 78,608	\$ -	\$ 1,857,086
ADD ONS:																				
Targeted Instructional Improvement Block Grant						\$ -														\$ -
Home-to-School Transportation						-							-							-
Small School District Bus Replacement Program						-							-							-
ECONOMIC RECOVERY TARGET PAYMENT																				
LCFF ENTITLEMENT																				
						\$ 1,714,860							\$ 1,857,086							
STATE AID CALCULATION																				
Miscellaneous Adjustments						-						-								
Adjusted LCFF Entitlement						1,714,860						1,857,086								
Local Revenue (including RDA)						(823,469)						(869,917)								
Gross State Aid						\$ 891,391						\$ 987,169								
MINIMUM STATE AID CALCULATION																				
			12-13 Rate	2021-22 ADA		N/A				12-13 Rate	2022-23 ADA		N/A							
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,289.42	195.59	\$ 1,034,558				\$ 5,289.42	193.00	\$ 1,020,858									
2012-13 NSS Allowance (deficit)			\$ -		-						-									
Minimum State Aid Adjustments						-						-								
Less Current Year Property Taxes/In-Lieu						(823,469)						(869,917)								
Subtotal State Aid for Historical RL/Charter General BG						211,089						150,941								
Categorical funding from 2012-13 net of fair share reduction						-						-								
Charter School Categorical Block Grant adjusted for ADA			481.92	195.59	94,259				481.92	193.00	93,011									
Minimum State Aid Guarantee Before Proration Factor						305,348						243,952								
Proration Factor						0.00%						0.00%								
Minimum State Aid Guarantee						\$ 305,348						\$ 243,952								
CHARTER SCHOOL MINIMUM STATE AID OFFSET																				
LCFF Entitlement						1,714,860						1,857,086								
Minimum State Aid plus Property Taxes including RDA						1,128,817						1,113,869								
Offset						-						-								
Minimum State Aid Prior to Offset						305,348						243,952								
Total Minimum State Aid with Offset						305,348						243,952								
GROSS STATE AID																				
						\$ 891,391							\$ 987,169							
ADDITIONAL STATE AID																				
						\$ -							\$ -							
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)																				
						\$ 1,714,860							\$ 1,857,086							
Change Over Prior Year			-12.21%	(238,586)					8.29%	142,226										
LCFF Entitlement Per ADA					8,768						9,622									
Per-ADA Change Over Prior Year			4.81%	402					9.74%	854										
Basic Aid Status (school districts only)						-						-								
LCFF SOURCES INCLUDING EXCESS TAXES																				
			Increase	2021-22					Increase	2022-23										
State Aid	-5.31%		(38,117)	\$ 680,302				22.92%	155,926	\$ 836,228										
Education Protection Account				211,089						150,941										
Property Taxes Net of In-Lieu Transfers	0.00%		-	-				0.00%	-	-										
Charter In-Lieu Taxes	-7.95%		(71,101)	823,469				5.64%	46,448	869,917										
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	-5.59%		(109,218)	\$ 1,714,860				11.80%	202,374	\$ 1,857,086										

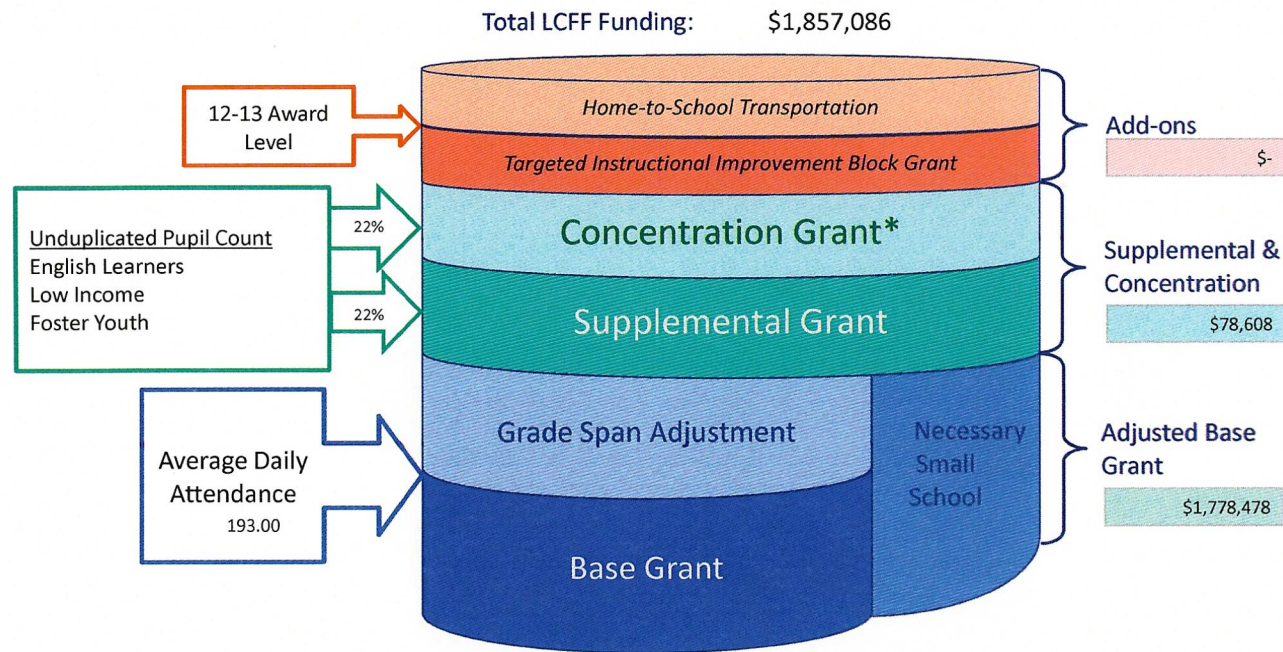
Twin Hills Charter Middle (6052302) - Adopted Budget 22-23 w/increase to										v.23.1a		v.23.1a		
LOCAL CONTROL FUNDING FORMULA										2023-24		2024-25		
LCFF ENTITLEMENT CALCULATION														
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			
	5.38%		0.00%	22.20%	22.20%			4.02%		0.00%	21.95%	21.95%		
	ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	-	\$ 9,368	\$ 974	\$ 459	\$ -	\$ -		-	\$ 9,745	\$ 1,013	\$ 472	\$ -	\$ -	
Grades 4-6	55.00	9,509		422	-	546,216		55.00	9,891		434	-	567,887	
Grades 7-8	138.00	9,791		435	-	1,411,149		138.00	10,185		447	-	1,467,233	
Grades 9-12	-	11,346	295	517	-	-		-	11,802	307	532	-	-	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-		-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant		\$ 1,874,153	\$ -	\$ 83,212	\$ -	\$ 1,957,365			\$ 1,949,535	\$ -	\$ 85,585	\$ -	\$ 2,035,120	
NSS Allowance		-				-			-				-	
TOTAL BASE	193.00	\$ 1,874,153	\$ -	\$ 83,212	\$ -	\$ 1,957,365		193.00	\$ 1,949,535	\$ -	\$ 85,585	\$ -	\$ 2,035,120	
ADD ONS:														
Targeted Instructional Improvement Block Grant						\$ -							\$ -	
Home-to-School Transportation						-							-	
Small School District Bus Replacement Program						-							-	
ECONOMIC RECOVERY TARGET PAYMENT														
LCFF ENTITLEMENT							\$ 1,957,365							\$ 2,035,120
STATE AID CALCULATION														
Miscellaneous Adjustments							-							-
Adjusted LCFF Entitlement							1,957,365							2,035,120
Local Revenue (Including RDA)							(869,917)							(869,917)
Gross State Aid							\$ 1,087,448							\$ 1,165,203
MINIMUM STATE AID CALCULATION														
			12-13 Rate	2023-24 ADA		N/A				12-13 Rate	2024-25 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,289.42	193.00		\$ 1,020,858				\$ 5,289.42	193.00		\$ 1,020,858	
2012-13 NSS Allowance (deficit)						-							-	
Minimum State Aid Adjustments						-							-	
Less Current Year Property Taxes/In-Lieu						(869,917)							(869,917)	
Subtotal State Aid for Historical RL/Charter General BG						150,941							150,941	
Categorical funding from 2012-13 net of fair share reduction						-							-	
Charter School Categorical Block Grant adjusted for ADA			481.92	193.00		93,011				481.92	193.00		93,011	
Minimum State Aid Guarantee Before Proration Factor						243,952							243,952	
Proration Factor						0.00%							0.00%	
Minimum State Aid Guarantee						\$ 243,952							\$ 243,952	
CHARTER SCHOOL MINIMUM STATE AID OFFSET														
LCFF Entitlement							1,957,365							2,035,120
Minimum State Aid plus Property Taxes including RDA							1,113,869							1,113,869
Offset							-							-
Minimum State Aid Prior to Offset							243,952							243,952
Total Minimum State Aid with Offset							243,952							243,952
GROSS STATE AID							\$ 1,087,448							\$ 1,165,203
ADDITIONAL STATE AID														
							\$ -							\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)														
Change Over Prior Year			5.40%	100,279		\$ 1,957,365				3.97%	77,755		\$ 2,035,120	
LCFF Entitlement Per ADA						10,142							10,545	
Per-ADA Change Over Prior Year			5.40%	520		-				3.97%	403		-	
Basic Aid Status (school districts only)						-							-	
LCFF SOURCES INCLUDING EXCESS TAXES														
				Increase		2023-24					Increase		2024-25	
State Aid			11.99%	100,279		\$ 936,507				8.30%	77,755		\$ 1,014,262	
Education Protection Account						150,941							150,941	
Property Taxes Net of In-Lieu Transfers			0.00%	-		-				0.00%	-		-	
Charter In-Lieu Taxes			0.00%	-		869,917				0.00%	-		869,917	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			5.40%	100,279		\$ 1,957,365				3.97%	77,755		\$ 2,035,120	

Twin Hills Charter Middle (6052302) - Adopted Budget 22-23

Charts and Graphs

Components of LCFF Entitlement

	2022-23	
Base Grant	\$ 1,778,478	193.00 ADA
Grade Span Adjustment	\$ -	\$ 1,778,478 Adjusted Base Grant
Supplemental Grant	\$ 78,608 22%	
Concentration Grant	\$ - 22%	\$ 78,608 Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ -	
Add-ons: Home-to-School Transportation	\$ -	
Add-ons: Small School District Bus Replacement Program	\$ -	\$ - Add-ons
Total	\$ 1,857,086	\$ 1,857,086



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

Twin Hills CMS LCFF Entitlement per ADA							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
Funded ADA	233.49	233.49	195.59	193.00	193.00	193.00	
LCFF Sources per ADA	\$ 8,383.23	\$ 8,366.29	\$ 8,767.63	\$ 9,622.21	\$ 10,141.79	\$ 10,544.66	
Net Change per ADA		\$ (16.94)	\$ 401.33	\$ 854.58	\$ 519.58	\$ 402.88	
Net Percent Change		-0.20%	4.80%	9.75%	5.40%	3.97%	
Estimated LCFF Entitlement per ADA	\$ 8,383.23	\$ 8,366.29	\$ 8,767.63	\$ 9,622.21	\$ 10,141.79	\$ 10,544.66	
Net Change per ADA		\$ (16.94)	\$ 401.33	\$ 854.58	\$ 519.58	\$ 402.88	
Net Percent Change		-0.20%	4.80%	9.75%	5.40%	3.97%	

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,038,021.00	2,217,074.00	8.8%
2) Federal Revenue		8100-8299	63,308.00	0.00	-100.0%
3) Other State Revenue		8300-8599	252,295.00	198,289.00	-21.4%
4) Other Local Revenue		8600-8799	3,000.00	2,000.00	-33.3%
5) TOTAL, REVENUES			2,356,624.00	2,417,363.00	2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,288,978.00	1,098,024.00	-14.8%
2) Classified Salaries		2000-2999	155,849.00	142,279.00	-8.7%
3) Employee Benefits		3000-3999	665,045.00	628,676.00	-5.5%
4) Books and Supplies		4000-4999	76,102.45	68,716.00	-9.7%
5) Services and Other Operating Expenditures		5000-5999	100,088.47	52,200.00	-47.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,286,062.92	1,989,895.00	-13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			70,561.08	427,468.00	505.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	160,387.00	60,387.00	-62.3%
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			(219,613.00)	(319,613.00)	45.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(149,051.92)	107,855.00	-172.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	301,888.96	152,837.04	-49.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			301,888.96	152,837.04	-49.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			301,888.96	152,837.04	-49.4%
2) Ending Balance, June 30 (E + F1e)			152,837.04	260,692.04	70.6%
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	85,734.95	77,568.95	-9.5%
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	67,102.09	183,133.09	172.9%
BP3100: 17% Reserve	0000	9780	428,000.00		
See Fund 01: Assign Bal to meet 17% Reserve	0000	9780	(360,897.91)		
BP3100: 17% Reserve	0000	9780		379,000.00	
See Fund 01 Assign Bal to meet 17% Reserve	0000	9780		(195,866.91)	
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	163,937.58		

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6230	California Clean Energy Jobs Act	45,522.95	45,522.95
6266	Educator Effectiveness, FY 2021-22	40,212.00	32,036.00
Total, Restricted Balance		85,734.95	77,558.95

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**TWIN HILLS UNION SCHOOL DISTRICT
ORCHARD VIEW SCHOOL
2022-23 CASH FLOW ESTIMATES @ Adopted Budget**

ORCHARD VIEW		2022-23 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 23	
A: BEGIN CASH	9110	90,000.00	170,180.00	244,861.00	333,965.00	212,449.00	104,282.00	218,145.00	222,420.00	129,214.00	239,560.00	238,672.00	223,628.00			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF	8011	50,900.00	50,900.00	91,620.00	91,620.00	91,620.00	91,620.00	91,620.00	91,620.00	91,620.00	91,619.00	91,619.00	91,619.00	1,017,997.00	0.00	1,017,997.00
Education Protection Account	8012			59,754.00			59,754.00			59,753.00			59,753.00	239,014.00		239,014.00
In Lieu Property Tax	8096		57,604.00	115,208.00	76,805.00	76,805.00	76,805.00	76,805.00	76,805.00	134,414.00	67,203.00	67,203.00	67,203.00	892,860.00	67,203.00	960,063.00
Federal Revenues	8100-8299															
Other State - see below	8300-8599													0.00		0.00
Mandated Block Grant	8550						6,750.00							6,750.00		6,750.00
One Time State Funding	8550															0.00
Lottery, Unrest+Rest	8560							12,654.00			12,654.00			25,308.00	25,308.00	50,616.00
STRS on Behalf of State	8590													0.00	140,923.00	140,923.00
Other Local	8660-8799				500.00			500.00			500.00			1,500.00	500.00	2,000.00
Interfund TF in	8910-8929						60,387.00							60,387.00		60,387.00
Other Finance sources	8930-8979													0.00		0.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		50,900.00	108,504.00	266,582.00	168,925.00	168,425.00	295,316.00	181,579.00	168,425.00	285,787.00	171,976.00	158,822.00	218,575.00	2,243,816.00	233,934.00	2,477,750.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	10,000.00	10,000.00	107,302.00	107,302.00	107,302.00	107,302.00	107,302.00	107,302.00	107,302.00	107,302.00	107,302.00	112,306.00	1,098,024.00		1,098,024.00
Classified Salaries	2000-2999	1,600.00	10,000.00	13,068.00	13,068.00	13,068.00	13,068.00	13,068.00	13,068.00	13,068.00	13,068.00	13,068.00	13,067.00	142,279.00		142,279.00
Employee Benefits	3000-3999	3,200.00	6,700.00	47,785.00	47,785.00	47,785.00	47,785.00	47,785.00	47,785.00	47,785.00	47,785.00	47,785.00	47,788.00	487,753.00	140,923.00	628,676.00
Books & Supplies	4000-5999	1,000.00	4,123.00	6,191.00	14,370.00	18,743.00	5,504.00	5,499.00	3,922.00	2,066.00	2,061.00	2,061.00	3,176.00	68,716.00		68,716.00
Services & Other Operatnl	5000-5999	3,000.00	3,000.00	3,132.00	4,696.00	4,694.00	7,794.00	3,650.00	4,554.00	5,220.00	2,648.00	3,650.00	6,162.00	52,200.00		52,200.00
Capital Outlay	6000-6599													0.00		0.00
Other Outgo	7000-7499													0.00		0.00
Interfund TF out	7600-7629					85,000.00			85,000.00				85,000.00	255,000.00	125,000.00	380,000.00
Other Finance sources	7630-7699													0.00		0.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSM		18,800.00	33,823.00	177,478.00	187,221.00	276,592.00	181,453.00	177,304.00	261,631.00	175,441.00	172,864.00	173,866.00	267,499.00	2,103,972.00	265,923.00	2,369,895.00
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year LCFF revenue deferrals		0.00												0.00		
Prior year In Lieu property tax		71,280.00												71,280.00		
Prior year other state + interest		1,800.00			21,780.00									23,580.00		
Accounts Payable	9500													0.00		
Prior year: Books, Sup, MOU	9500	-25,000.00			-125,000.00									-150,000.00		
TOTAL PRIOR YR		48,080.00	0.00	0.00	-103,220.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-55,140.00	0.00	
E: NET INC/DEC	(B-C+D)	80,180.00	74,681.00	89,104.00	-121,516.00	-108,167.00	113,863.00	4,275.00	-93,206.00	110,346.00	-888.00	-15,044.00	-48,924.00	84,704.00		
F: ENDING CASH BAL	(A+E)	170,180.00	244,861.00	333,965.00	212,449.00	104,282.00	218,145.00	222,420.00	129,214.00	239,560.00	238,672.00	223,628.00	174,704.00		-31,989.00	

Notes: Amount expected July and August of 2023 for all types of revenue is \$90,000+.

Expenses to be made after June 30, 2023 include the amount due for the special education excess costs and MOU payable to the district totaling \$125,000.

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 (\$140,923).

Twin Hills Union School District - Orchard View Charter School
2022-23 Multi-Year Projection Assumptions @ Adopted Budget June 2022

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

	2021-22	2022-23	2023-24	2024-25
	Prior Fiscal Year	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
Revenue				
LCFF Revenue Sources				
Funded/Planning COLA	5.07%	6.56%	5.38%	4.02%
Unduplicated Count # / Rolling % for Sup Grant	36 / 17.93%	36 / 17.63%	36 / 16.22%	36 / 16.22%
Funded ADA	212.85	213.00	213.00	213.00
Enrollment	222.00	222.00	222.00	222.00
In Lieu Property Tax per ADA	\$4,210	\$4,507	\$4,507	\$4,507
Federal: COVID19	\$63,308	NONE	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$163 Rest \$65	Unr \$163 Rest \$65 ADA*1.04446	Unr \$163 Rest \$65 ADA*1.04446	Unr \$163 Rest \$65 ADA*1.04446
Mandated Block Grant	Unr K-8 \$17.21; 9-12 \$47.84	Unr K-8 \$18.34; 9-12 \$50.98 *prior year ADA	Unr K-8 \$19.33; 9-12 \$53.72 *prior year ADA	Unr K-8 \$20.11; 9-12 \$55.88 *prior year ADA
COVID19 State LLM/ELO	\$44,837	Prior years only	Prior years only	Prior years only
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
Local				
Interest	\$3,000	Interest \$2,000	Same as PY	Same as PY
Donations	\$0	Zero, budgeted when received	Zero	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	14.6 FTE Teachers, 1.0 FTE Site Admin	12.4 FTE Teachers, 0.20 FTE Counselor, 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%
COVID19 Certificated Salaries	1.2 FTE ELO Math/Counselor	21-22 only, based on special funding	21-22 only, based on special funding	21-22 only, based on special funding
Classified Salaries				
Staffing (FTEs)	2.83 FTE	2.80 FTE	Same as prior year	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
COVID19 Classified Salaries	0.19 FTE ELO Specialty IA	21-22 only, based on special funding	21-22 only, based on special funding	21-22 only, based on special funding
Employee Benefits				
Statutory Benefits (Fixed)		Statutory benefits include Social Security and Medicare taxes, unemployment and workers compensation. Based on current payroll.		
COVID19 Employee Benefits	ELO personnel costs	21-22 Only	PY + 2%	Prior year + 2%
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=16.92; PERS=22.91%	STRS = 19.10%; PERS = 25.37%	STRS = 19.1%; PERS = 25.2%	STRS = 19.1%; PERS = 24.60%
Health & Welfare Benefits	\$11,169 full FTE	District annual maximum is for a full FTE is apx. \$11,669. Actual cost known to date.	Prior year +2%	Prior year + 2%
COVID19 Health & Welfare	ELO personnel costs	21-22 Only	21-22 Only	21-22 Only
Books and Supplies				
COVID19 Books/Supplies	\$0	Estimated expenses based on prior year. One time purchases and carryover are not set up.	Prior year + 2%	Prior year + 2%
		2020-21 only	2020-21 only	2020-21 only
Services, Other Operating Expenses				
COVID19 Services/Other Operating Exp	\$43,712	Estimated expenses based on prior year. One time purchases and carryover are not set up.	Prior year + 2%	Prior year + 2%
		2020-21 & 21-22 only	2020-21 & 21-22 only	2020-21 & 21-22 only
Capital Outlay				
	\$50k BAS for py sal inc + \$100k for ADA loss.	None	None	None
Transfer In BAS from Fund 01				
Transfer In CRSP from Fund 01	\$10,387 for 1 retiree, year 1 of 3	\$50,000 for Salary increase support	None	None
		\$10,387 for 1 retiree, year 2 of 3	\$10,387 for 1 retiree, year 3 of 3	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				
Restricted	\$45,523 CA Clean Energy & \$40,212 Educat Effect	CA Clean Energy Funds \$45,523, Educator Effectiveness \$32,036	CA Clean Energy Funds \$45,523, Educator Effectiveness \$23,696	CA Clean Energy Funds \$45,523, Educator Effectiveness \$15,189
Assigned- See MYP+SACS+Exhibit B	No funding available	No funding available	No funding available	No funding available
Assigned- BP3100 (17%)		BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
Assigned- Charter Balance per GASB54		(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments

2021-22: Please see budgeted dollar amounts shown on MYP.

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

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Twin Hills Union School District - Orchard View Charter
2022-23 Multi-Year Projection @ Adopted Budget, June 2022

	Prior Year Budget Fiscal Year: 2021-22	Current Budget Fiscal Year: 2022-23	First Subsequent Fiscal Year: 2023-24	Second Subsequent Fiscal Year: 2024-25
COLA (percentage)	1.70%	6.56%	5.38%	4.02%
Funded COLA	5.07%	6.56%	5.38%	4.02%
ADA: Current Year / LCFF Funding	212.85	213.00	213.00	213.00
Enrollment Estimate	222.00	222.00	222.00	222.00
Object Codes				
Revenue				
LCFF Sources: LCFF, Education Protection				
Account, In Lieu Property Tax 8010-8099	2,038,021	2,217,074	2,329,895	2,423,575
Federal Revenues 8100-8299				
COVID19 Federal Funding	63,308			
State Revenues 8300-8599	58,331	57,366	57,691	57,976
COVID19 State LLM/ELO Funding	44,837	-	-	-
State Revenues: STRS/PERS on Behalf of State	149,127	140,923	147,969	155,368
Local Revenues 8600-8799	3,000	2,000	2,000	2,000
Total Revenue	2,356,624	2,417,363	2,537,555	2,638,919
Expenditures				
Certificated Salaries 1000-1999	1,225,982	1,098,024	1,119,984	1,132,118
COVID19 Certificated Salaries	62,996		-	-
Classified Salaries 2000-2999	142,762	142,279	145,125	148,028
COVID19 Classified Salaries	13,087	-	-	-
Employee Benefits -- Statutory 3300-3399;	82,583	50,406	51,414	52,113
COVID19 Employee Benefits 3500-3699	13,833	-	-	-
Employee Benefits -- STRS/PERS on Behalf of State 310x	149,127	140,923	147,969	155,368
Employee Benefits -- STRS 3100-3199	172,892	207,765	213,917	216,235
Employee Benefits -- PERS 3200-3299	32,252	36,098	36,572	36,415
Employee & Retiree Benefits -- Health & Welfare 3400-3499;	204,828	193,484	197,354	201,301
COVID19 Health & Welfare 3700-3799	9,530	-	-	-
Books and Supplies 4000-4999	76,102	68,716	70,090	71,490
COVID19 Books and Supplies	-	-	-	-
Services, Other Operating Expenses 5000-5999	56,377	52,200	53,247	54,315
COVID19 Services, Other Operating Expenses	43,712	-	-	-
Capital Outlay 6000-6999	-	-	-	-
Other Outgo 7100-7199				
7300-7399				
Total Expenditures	2,286,063	1,989,895	2,035,672	2,067,383
Excess (Deficiency)	70,561	427,468	501,883	571,536
Transfers In Basic Aid Supp from F01 8910-8929	150,000	50,000		
Transfers In CRSP from Fund 01 8910-8929	10,387	10,387	10,387	
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	(219,613)	(319,613)	(369,613)	(380,000)
Net Increase (Decrease)	(149,052)	107,855	132,270	191,536
Fund Balance				
Beginning Balance	301,889	152,837	260,692	392,962
Beginning Fund Balance Transfers (restricted program carryovers)				
Net Ending Balance	152,837	260,692	392,962	584,498
Components of Ending Balance:				
Revolving Cash (nonspendable) 9711				
Stores (nonspendable) 9712				
Restricted (Res 2000-9999) 9740	85,735	77,559	69,219	60,712
Restricted COVID19 Rev 20-21, Exp 21-22 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	428,000	379,000	385,600	389,700
Assigned - Balance After Above GASB54 - *See Note Below	(360,898)	(195,867)	(61,857)	134,086
Unasgn/Unappr Amt (not for charters) 9790				
Net Ending Balance	152,837	260,692	392,962	584,498
Beginning 2011-12 Charters no longer allowed Unassigned/Unappropriated Ending Amounts and the ending balance must be assigned (see Assigned Balance After Above (GASB54))				
*Note: This Assigned Balance for years 20-21 through 23-24 are negative amounts and will reduce the amount towards the 17% Reserve, reducing the reserve to the percentages shown on the line below. See Fund 01 for an Assigned amount to cover this difference. Beginning 20-21 allowed to deduct STRS on Behalf from 17% Reserve requirement.				

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Orchard View (4930319) - Adopted Budget 22-23				
	2021-22	2022-23	2023-24	2024-25
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	5.07%	9.85%	5.38%	4.02%
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	\$1,887,623	\$2,075,859	\$2,187,488	\$2,275,437
Grade Span Adjustment	59,982	65,705	69,200	71,987
Supplemental Grant	69,841	75,510	73,207	76,151
Concentration Grant	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,017,446	\$2,217,074	\$2,329,895	\$2,423,575
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	2,017,446	2,217,074	2,329,895	2,423,575
LCFF Entitlement Per ADA	\$ 9,478	\$ 10,409	\$ 10,938	\$ 11,378
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 819,213	\$ 1,017,997	\$ 1,130,818	\$ 1,224,498
EPA (for LCFF Calculation purposes)	\$ 302,096	\$ 239,014	\$ 239,014	\$ 239,014
<i>Local Revenue Sources:</i>				
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	\$ 896,137	\$ 960,063	\$ 960,063	\$ 960,063
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING	2,017,446	2,217,074	2,329,895	2,423,575
Basic Aid Status	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	2,017,446	2,217,074	2,329,895	2,423,575
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	49.17914663%	49.17914663%	49.17914663%	49.17914663%
% of Adjusted Revenue Limit - P-2	49.17914663%	49.17914663%	49.17914663%	49.17914663%
EPA (for LCFF Calculation purposes)	\$ 302,096	\$ 239,014	\$ 239,014	\$ 239,014
EPA, Current Year (Object Code 8012)	\$ 302,096	\$ 239,014	\$ 239,014	\$ 239,014
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)				
Accrual (from Data Entry tab)	-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant (Excludes add-ons for TIIIG and Transportation)	\$ 1,947,605	\$ 2,141,564	\$ 2,256,688	\$ 2,347,424
Supplemental and Concentration Grant funding in the LCAP year	\$ 69,841	\$ 75,510	\$ 73,207	\$ 76,151
Percentage to Increase or Improve Services	3.59%	3.53%	3.24%	3.24%
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	222	222	222	222
COE Enrollment	-	-	-	-
Total Enrollment	222	222	222	222
Unduplicated Pupil Count				
COE Unduplicated Pupil Count	36	36	36	36
Total Unduplicated Pupil Count	36	36	36	36
Rolling %, Supplemental Grant	17.9300%	17.6300%	16.2200%	16.2200%
Rolling %, Concentration Grant	17.9300%	17.6300%	16.2200%	16.2200%
SUMMARY OF LCFF ADA				
Prior Year ADA for the Hold Harmless - (net of current year charter shift)				
Combined Subtotal	-	-	-	-
Current Year ADA				
Grades TK-3	45.38	45.00	45.00	45.00
Grades 4-6	44.65	45.00	45.00	45.00
Grades 7-8	37.44	37.00	37.00	37.00
Grades 9-12	85.38	86.00	86.00	86.00
LCFF Subtotal	212.85	213.00	213.00	213.00
NSS	-	-	-	-
Combined Subtotal	212.85	213.00	213.00	213.00
Change in LCFF ADA (excludes NSS ADA)	212.85	213.00	213.00	213.00
	Increase	Increase	Increase	Increase
Funded LCFF ADA for the Hold Harmless				
Grades TK-3	45.38	45.00	45.00	45.00
Grades 4-6	44.65	45.00	45.00	45.00
Grades 7-8	37.44	37.00	37.00	37.00
Grades 9-12	85.38	86.00	86.00	86.00
Subtotal	212.85	213.00	213.00	213.00
	Current	Current	Current	Current
Funded NSS ADA				
Subtotal	-	-	-	-
	Prior	Prior	Prior	Prior
NPS, CDS, & COE Operated				

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Orchard View (4930319) - Adopted Budget 22-23				
	2021-22	2022-23	2023-24	2024-25
Subtotal				
ACTUAL ADA (Current Year Only)				
Grades TK-3	45.38	45.00	45.00	45.00
Grades 4-6	44.65	45.00	45.00	45.00
Grades 7-8	37.44	37.00	37.00	37.00
Grades 9-12	85.38	86.00	86.00	86.00
Total Actual ADA	212.85	213.00	213.00	213.00
TOTAL FUNDED ADA				
Grades TK-3	45.38	45.00	45.00	45.00
Grades 4-6	44.65	45.00	45.00	45.00
Grades 7-8	37.44	37.00	37.00	37.00
Grades 9-12	85.38	86.00	86.00	86.00
Total	212.85	213.00	213.00	213.00
Funded Difference (Funded ADA less Actual ADA)				
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 9,255	\$ 10,161	\$ 10,677	\$ 11,107
Grades 4-6	\$ 8,510	\$ 9,342	\$ 9,817	\$ 10,212
Grades 7-8	\$ 8,761	\$ 9,619	\$ 10,109	\$ 10,515
Grades 9-12	\$ 10,418	\$ 11,437	\$ 12,019	\$ 12,502
Base Grants				
Grades TK-3	\$ 8,093	\$ 8,890	\$ 9,368	\$ 9,745
Grades 4-6	\$ 8,215	\$ 9,024	\$ 9,509	\$ 9,891
Grades 7-8	\$ 8,458	\$ 9,291	\$ 9,791	\$ 10,185
Grades 9-12	\$ 9,802	\$ 10,767	\$ 11,346	\$ 11,802
Grade Span Adjustment				
Grades TK-3	\$ 842	\$ 925	\$ 974	\$ 1,013
Grades 9-12	\$ 255	\$ 280	\$ 295	\$ 307
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 8,935	\$ 9,815	\$ 10,342	\$ 10,758
Grades 4-6	\$ 8,215	\$ 9,024	\$ 9,509	\$ 9,891
Grades 7-8	\$ 8,458	\$ 9,291	\$ 9,791	\$ 10,185
Grades 9-12	\$ 10,057	\$ 11,047	\$ 11,641	\$ 12,109
Prorated Base Grants				
Grades TK-3	\$ 8,093	\$ 8,890	\$ 9,368	\$ 9,745
Grades 4-6	\$ 8,215	\$ 9,024	\$ 9,509	\$ 9,891
Grades 7-8	\$ 8,458	\$ 9,291	\$ 9,791	\$ 10,185
Grades 9-12	\$ 9,802	\$ 10,767	\$ 11,346	\$ 11,802
Prorated Grade Span Adjustment				
Grades TK-3	\$ 842	\$ 925	\$ 974	\$ 1,013
Grades 9-12	\$ 255	\$ 280	\$ 295	\$ 307
Supplemental Grant				
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%
Actual - 1.00 ADA, Local UPP as follows:				
Grades TK-3	\$ 1,787	\$ 1,963	\$ 2,068	\$ 2,152
Grades 4-6	\$ 1,643	\$ 1,805	\$ 1,902	\$ 1,978
Grades 7-8	\$ 1,692	\$ 1,858	\$ 1,958	\$ 2,037
Grades 9-12	\$ 2,011	\$ 2,209	\$ 2,328	\$ 2,422
Actual - 1.00 ADA, Local UPP as follows:	17.93%	17.63%	16.22%	16.22%
Grades TK-3	\$ 320	\$ 346	\$ 335	\$ 349
Grades 4-6	\$ 295	\$ 318	\$ 308	\$ 321
Grades 7-8	\$ 303	\$ 328	\$ 318	\$ 330
Grades 9-12	\$ 361	\$ 390	\$ 378	\$ 393

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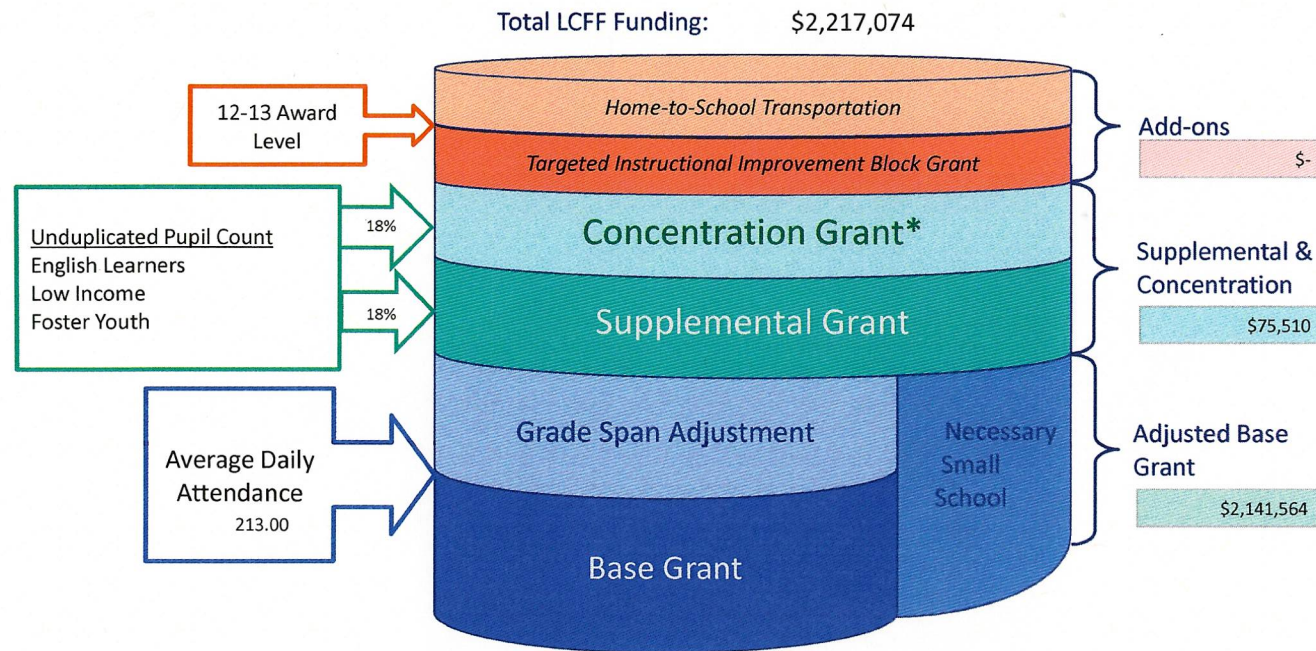
Orchard View (4930319) - Adopted Budget 22-23							V.23.1a						
LOCAL CONTROL FUNDING FORMULA							2021-22						
LCFF ENTITLEMENT CALCULATION							2022-23						
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
	5.07%		0.00%		17.93%	17.93%	9.85%		0.00%		17.63%	17.63%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	45.38	\$ 8,093	\$ 842	\$ 320	\$ -	\$ 420,010	45.00	\$ 8,890	\$ 925	\$ 346	\$ -	\$ 457,248	
Grades 4-6	44.65	8,215		295	-	379,953	45.00	9,024		318	-	420,398	
Grades 7-8	37.44	8,458		303	-	328,024	37.00	9,291		328	-	355,888	
Grades 9-12	85.38	9,802	255	361	-	889,459	86.00	10,767	280	390	-	983,540	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant		\$ 1,887,623	\$ 59,982	\$ 69,841	\$ -	\$ 2,017,446		\$ 2,075,859	\$ 65,705	\$ 75,510	\$ -	\$ 2,217,074	
NSS Allowance		-	-	-	-	-		-	-	-	-	-	
TOTAL BASE	212.85	\$ 1,887,623	\$ 59,982	\$ 69,841	\$ -	\$ 2,017,446	213.00	\$ 2,075,859	\$ 65,705	\$ 75,510	\$ -	\$ 2,217,074	
ADD ONS:													
Targeted Instructional Improvement Block Grant						\$ -						\$ -	
Home-to-School Transportation						-						-	
Small School District Bus Replacement Program						-						-	
ECONOMIC RECOVERY TARGET PAYMENT						-						-	
LCFF ENTITLEMENT						\$ 2,017,446						\$ 2,217,074	
STATE AID CALCULATION													
Miscellaneous Adjustments						-						-	
Adjusted LCFF Entitlement						2,017,446						2,217,074	
Local Revenue (Including RDA)						(896,137)						(960,063)	
Gross State Aid						<u>\$ 1,121,309</u>						<u>\$ 1,257,011</u>	
MINIMUM STATE AID CALCULATION													
			12-13 Rate	2021-22 ADA		N/A			12-13 Rate	2022-23 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,629.47	212.85		\$ 1,198,233			\$ 5,629.47	213.00		\$ 1,199,077	
2012-13 NSS Allowance (deficit)			-			-			-			-	
Minimum State Aid Adjustments						-						-	
Less Current Year Property Taxes/In-Lieu						(896,137)						(960,063)	
Subtotal State Aid for Historical RL/Charter General BG						302,096						239,014	
Categorical funding from 2012-13 net of fair share reduction						-						-	
Charter School Categorical Block Grant adjusted for ADA			455.53	212.85		96,960			455.53	213.00		97,028	
Minimum State Aid Guarantee Before Proration Factor						399,056						336,042	
Proration Factor						0.00%						0.00%	
Minimum State Aid Guarantee						<u>\$ 399,056</u>						<u>\$ 336,042</u>	
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement						2,017,446						2,217,074	
Minimum State Aid plus Property Taxes including RDA						1,295,193						1,296,105	
Offset						-						-	
Minimum State Aid Prior to Offset						399,056						336,042	
Total Minimum State Aid with Offset						399,056						336,042	
GROSS STATE AID						\$ 1,121,309						\$ 1,257,011	
ADDITIONAL STATE AID						\$ -						\$ -	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 2,017,446						\$ 2,217,074	
Change Over Prior Year			-2.16%	(44,590)					9.90%	199,628			
LCFF Entitlement Per ADA						9,478						10,409	
Per-ADA Change Over Prior Year			3.71%	339					9.82%	931			
Basic Aid Status (school districts only)						-						-	
LCFF SOURCES INCLUDING EXCESS TAXES													
			Increase			2021-22			Increase			2022-23	
State Aid		3.45%	27,298			\$ 819,213			24.27%	198,784		\$ 1,017,997	
Education Protection Account						302,096						239,014	
Property Taxes Net of In-Lieu Transfers		0.00%	-			-			0.00%	-		-	
Charter In-Lieu Taxes		3.67%	31,719			896,137			7.13%	63,926		960,063	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		2.86%	59,017			\$ 2,017,446			13.02%	262,710		\$ 2,217,074	

Orchard View (4930319) - Adopted Budget 22-23										v.23.1a		v.23.1a									
LOCAL CONTROL FUNDING FORMULA										2023-24		2024-25									
LCFF ENTITLEMENT CALCULATION																					
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage							
Calculation Factors		5.38%		0.00%		16.22%		16.22%		4.02%		0.00%		16.22%		16.22%					
	ADA	Base	Grade Span	Supplemental	Concentration	Total				ADA	Base	Grade Span	Supplemental	Concentration	Total						
Grades TK-3	45.00	\$ 9,368	\$ 974	\$ 335	\$ -	\$ 480,487				45.00	\$ 9,745	\$ 1,013	\$ 349	\$ -	\$ 499,815						
Grades 4-6	45.00	9,509		308	-	441,786				45.00	9,891		321	-	459,534						
Grades 7-8	37.00	9,791		318	-	374,019				37.00	10,185		330	-	389,070						
Grades 9-12	86.00	11,346	295	378	-	1,033,603				86.00	11,802	307	393	-	1,075,156						
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-				-	-	-	-	-	-						
Total Base, Supplemental, and Concentration Grant		\$ 2,187,488	\$ 69,200	\$ 73,207	\$ -	\$ 2,329,895					\$ 2,275,437	\$ 71,987	\$ 76,151	\$ -	\$ 2,423,575						
NSS Allowance		-	-	-	-	-					-	-	-	-	-						
TOTAL BASE	213.00	\$ 2,187,488	\$ 69,200	\$ 73,207	\$ -	\$ 2,329,895				213.00	\$ 2,275,437	\$ 71,987	\$ 76,151	\$ -	\$ 2,423,575						
ADD ONS:																					
Targeted Instructional Improvement Block Grant						\$ -										\$ -					
Home-to-School Transportation						-										-					
Small School District Bus Replacement Program						-										-					
ECONOMIC RECOVERY TARGET PAYMENT																					
LCFF ENTITLEMENT						\$ 2,329,895										\$ 2,423,575					
STATE AID CALCULATION																					
Miscellaneous Adjustments						-										-					
Adjusted LCFF Entitlement						2,329,895										2,423,575					
Local Revenue (including RDA)						(960,063)										(960,063)					
Gross State Aid						\$ 1,369,832										\$ 1,463,512					
MINIMUM STATE AID CALCULATION																					
		12-13 Rate		2023-24 ADA		N/A				12-13 Rate		2024-25 ADA		N/A							
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,629.47		213.00		\$ 1,199,077				\$ 5,629.47		213.00		\$ 1,199,077							
2012-13 NSS Allowance (deficit)						-								-							
Minimum State Aid Adjustments						-								-							
Less Current Year Property Taxes/In-Lieu						(960,063)								(960,063)							
Subtotal State Aid for Historical RL/Charter General BG						239,014								239,014							
Categorical funding from 2012-13 net of fair share reduction						-								-							
Charter School Categorical Block Grant adjusted for ADA				455.53		213.00						455.53		213.00							
Minimum State Aid Guarantee Before Proration Factor						97,028								97,028							
Proration Factor						336,042								336,042							
Minimum State Aid Guarantee						0.00%								0.00%							
						\$ 336,042								\$ 336,042							
CHARTER SCHOOL MINIMUM STATE AID OFFSET																					
LCFF Entitlement						2,329,895										2,423,575					
Minimum State Aid plus Property Taxes including RDA						1,296,105										1,296,105					
Offset						-										-					
Minimum State Aid Prior to Offset						336,042										336,042					
Total Minimum State Aid with Offset						336,042										336,042					
GROSS STATE AID						\$ 1,369,832										\$ 1,463,512					
ADDITIONAL STATE AID						\$ -										\$ -					
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)																					
Change Over Prior Year		5.09%		112,821		\$ 2,329,895						4.02%		93,680		\$ 2,423,575					
LCFF Entitlement Per ADA						10,938										11,378					
Per-ADA Change Over Prior Year		5.08%		529								4.02%		440							
Basic Aid Status (school districts only)						-										-					
LCFF SOURCES INCLUDING EXCESS TAXES																					
		Increase				2023-24						Increase				2024-25					
State Aid		11.08%		112,821		\$ 1,130,818				8.28%		93,680		\$ 1,224,498							
Education Protection Account						239,014								239,014							
Property Taxes Net of In-Lieu Transfers		0.00%		-		-				0.00%		-		-							
Charter In-Lieu Taxes		0.00%		-		960,063				0.00%		-		960,063							
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		5.09%		112,821		\$ 2,329,895				4.02%		93,680		\$ 2,423,575							

Charts and Graphs

Components of LCFF Entitlement

	2022-23	
Base Grant	\$ 2,075,859	213.00 ADA
Grade Span Adjustment	\$ 65,705	\$ 2,141,564 Adjusted Base Grant
Supplemental Grant	\$ 75,510 18%	
Concentration Grant	\$ - 18%	\$ 75,510 Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ -	
Add-ons: Home-to-School Transportation	\$ -	
Add-ons: Small School District Bus Replacement Program	\$ -	\$ - Add-ons
Total	\$ 2,217,074	\$ 2,217,074



*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
Funded ADA	225.62	225.62	212.85	213.00	213.00	213.00
LCFF Sources per ADA	\$ 9,152.26	\$ 9,139.42	\$ 9,478.25	\$ 10,408.80	\$ 10,938.47	\$ 11,378.29
Net Change per ADA		\$ (12.84)	\$ 338.83	\$ 930.55	\$ 529.68	\$ 439.81
Net Percent Change		-0.14%	3.71%	9.82%	5.09%	4.02%
Estimated LCFF Entitlement per ADA	\$ 9,152.26	\$ 9,139.42	\$ 9,478.25	\$ 10,408.80	\$ 10,938.47	\$ 11,378.29
Net Change per ADA		\$ (12.84)	\$ 338.83	\$ 930.55	\$ 529.68	\$ 439.81
Net Percent Change		-0.14%	3.71%	9.82%	5.09%	4.02%

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Description Resource Codes Object Codes			2021-22 Estimated Actuals			2022-23 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)	
A. REVENUES									
1) LCFF Sources	8010-8099		1,791,315.00	0.00	1,791,315.00	2,473,061.00	0.00	2,473,061.00	38.1%
2) Federal Revenue	8100-8299		0.00	1,900.00	1,900.00	0.00	110,475.00	110,475.00	5,714.5%
3) Other State Revenue	8300-8599		38,124.00	271,311.00	309,435.00	45,178.00	209,803.00	254,981.00	-17.6%
4) Other Local Revenue	8600-8799		118,059.00	396,616.00	514,675.00	66,074.00	404,000.00	470,074.00	-8.7%
5) TOTAL, REVENUES			1,947,498.00	669,827.00	2,617,325.00	2,584,313.00	724,278.00	3,308,591.00	26.4%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		983,045.00	71,893.00	1,054,938.00	1,015,218.00	97,186.00	1,112,404.00	5.4%
2) Classified Salaries	2000-2999		273,477.00	271,763.00	545,240.00	270,836.00	281,276.00	552,112.00	1.3%
3) Employee Benefits	3000-3999		455,332.00	236,585.00	691,917.00	503,088.00	275,645.00	778,733.00	12.5%
4) Books and Supplies	4000-4999		69,956.63	84,992.49	154,949.12	59,365.00	135,386.00	194,751.00	25.7%
5) Services and Other Operating Expenditures	5000-5999		567,166.00	140,007.00	707,173.00	578,430.00	96,325.00	674,755.00	-4.6%
6) Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,348,976.63	805,240.49	3,154,217.12	2,426,937.00	885,818.00	3,312,755.00	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(401,478.63)	(135,413.49)	(536,892.12)	157,376.00	(161,540.00)	(4,164.00)	-99.2%
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		(120,825.00)	120,825.00	0.00	(154,540.00)	154,540.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(120,825.00)	120,825.00	0.00	(154,540.00)	154,540.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(522,303.63)	(14,588.49)	(536,892.12)	2,836.00	(7,000.00)	(4,164.00)	-99.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		682,452.27	177,963.79	860,416.06	160,148.64	163,375.30	323,523.94	-62.4%

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			682,452.27	177,963.79	860,416.06	160,148.64	163,375.30	323,523.94	-62.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			682,452.27	177,963.79	860,416.06	160,148.64	163,375.30	323,523.94	-62.4%
2) Ending Balance, June 30 (E + F1e)			160,148.64	163,375.30	323,523.94	162,984.64	156,375.30	319,359.94	-1.3%
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	163,375.30	163,375.30	0.00	156,375.30	156,375.30	-4.3%
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	156,148.64	0.00	156,148.64	158,984.64	0.00	158,984.64	1.8%
RESIG Deductible - 8th Grade FT	0000	9780	18,000.00		18,000.00			0.00	
BP3100: 17% Reserve	0000	9780	516,200.00		516,200.00			0.00	
See Fund 01 Assign Bal to meet 17% Reserve	0000	9780	(378,051.36)		(378,051.36)			0.00	
RESIG Deductible - 8th Grade FT	0000	9780			0.00	18,000.00		18,000.00	
BP3100: 17% Reserve	0000	9780			0.00	541,370.00		541,370.00	
See Fund 01 Assign Bal to meet 17% Reserve	0000	9780			0.00	(400,385.36)		(400,385.36)	
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	776,462.20	152,219.96	928,682.16				
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				

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Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	50,000.00	50,000.00
6230	California Clean Energy Jobs Act	6,604.30	6,604.30
6266	Educator Effectiveness, FY 2021-22	56,771.00	49,771.00
9010	Other Restricted Local	50,000.00	50,000.00
Total, Restricted Balance		163,375.30	156,375.30

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**TWIN HILLS UNION SCHOOL DISTRICT
SUNRIDGE SCHOOL
2022-23 CASH FLOW ESTIMATES @ Adopted Budget**

SUNRIDGE		2022-23 PROJECTIONS												TOTAL	DEFERRED REV/EXP JU-AU 23	BUDGET
DESCRIPT	MONTH OF: ACCT #S	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN			
A: BEGIN CASH	9110	800,000.00	777,530.00	817,075.00	621,178.00	595,788.00	556,256.00	662,478.00	653,713.00	619,834.00	700,673.00	678,171.00	638,627.00			
B: RECEIPTS																
State Revenue	8010-8019															
LCFF	8011	60,576.00	60,576.00	109,036.00	109,036.00	109,036.00	109,036.00	109,036.00	109,036.00	109,036.00	109,036.00	109,035.00	109,035.00	1,211,510.00	0.00	1,211,510.00
Education Protection Account	8012			40,440.00			40,440.00		40,440.00				40,440.00	161,760.00		161,760.00
In Lieu Property Tax	8096		65,987.00	131,975.00	87,983.00	87,983.00	87,983.00	87,983.00	87,983.00	153,974.00	76,985.00	76,985.00	1,022,806.00	76,985.00		1,099,791.00
Federal COVID	8100-8299						17,737.00						17,738.00	35,475.00		35,475.00
Federal Universal Meal Pgm	8290			7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	75,000.00		75,000.00
Other State - see below	8300-8599															0.00
Mandated Block Grant, Unres	8550						3,613.00							3,613.00		3,613.00
Lottery, Unrest+Rest	8560							14,535.00			14,535.00			29,070.00	29,070.00	58,140.00
State COVID	8590						20,000.00						20,000.00	40,000.00		40,000.00
STRS on Behalf of State	8590													0.00	128,228.00	128,228.00
State Universal Meal Pgm	8590			2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	25,000.00		25,000.00
Other Local - Interest	8600-8799				1,500.00			1,500.00			1,500.00			4,500.00	1,500.00	6,000.00
Other Local - After Care Prog.	8673		9,000.00	8,000.00		8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	3,000.00	84,000.00		84,000.00
Other Local - Parent Pledges & SR Ed Foundation	8600-8799		5,000.00	15,000.00	20,000.00	25,000.00	25,000.00	30,000.00	30,000.00	20,000.00	20,000.00	20,000.00	38,000.00	248,000.00		248,000.00
BAS/CRSP TF in from D53	8781						60,074.00							60,074.00		60,074.00
Special Ed Revenue TF	8930-8979												72,000.00	72,000.00		72,000.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		60,576.00	140,563.00	314,451.00	236,519.00	240,019.00	381,883.00	261,054.00	245,019.00	341,450.00	240,056.00	224,020.00	387,198.00	3,072,808.00	235,783.00	3,308,591.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	10,100.00	13,000.00	108,130.00	108,130.00	108,130.00	108,130.00	108,130.00	108,130.00	108,130.00	108,130.00	108,130.00	116,134.00	1,112,404.00		1,112,404.00
Classified Salaries	2000-2999	4,500.00	28,000.00	51,961.00	51,961.00	51,961.00	51,961.00	51,961.00	51,961.00	51,961.00	51,961.00	51,961.00	51,963.00	552,112.00		552,112.00
Employee Benefits	3000-3999	4,000.00	14,000.00	63,001.00	63,001.00	63,001.00	63,001.00	63,001.00	63,001.00	63,001.00	63,001.00	63,001.00	65,496.00	650,505.00	128,228.00	778,733.00
Books & Supplies	4000-4999	3,895.00	9,738.00	15,580.00	13,633.00	15,580.00	11,685.00	5,843.00	9,738.00	5,843.00	7,790.00	5,843.00	59,583.00	164,751.00	30,000.00	194,751.00
Services	5000-5999	5,200.00	18,415.00	13,811.00	23,019.00	23,014.00	23,019.00	23,019.00	28,203.00	13,811.00	13,811.00	16,764.00	18,289.00	220,375.00	240,000.00	460,375.00
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
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		45,560.00	101,018.00	270,348.00	277,609.00	279,551.00	275,661.00	269,819.00	278,898.00	260,611.00	262,558.00	263,564.00	329,330.00	2,914,527.00	398,228.00	3,312,755.00
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	9200															
Prior year In Lieu Property Tax		44,514.00												44,514.00		
Prior year Lottery, Other State, Interest		3,000.00			15,700.00									18,700.00		
Accounts Payable	9500													0.00		
Prior year MOU, Books, Sup, etc		-85,000.00		-240,000.00										-325,000.00		
TOTAL PRIOR YR		-37,486.00	0.00	-240,000.00	15,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-261,786.00	0.00	
E: NET INC/DEC	(B-C+D)	-22,470.00	39,545.00	-195,897.00	-25,390.00	-39,532.00	106,222.00	-8,765.00	-33,879.00	80,839.00	-22,502.00	-39,544.00	57,868.00	-103,505.00		
F: ENDING CASH BAL	(A+E)	777,530.00	817,075.00	621,178.00	595,788.00	556,256.00	662,478.00	653,713.00	619,834.00	700,673.00	678,171.00	638,627.00	696,495.00		-162,445.00	

Notes: Revenue expected in July and August 2023 is over \$100,000.

Expenses to be made after June 30, 2023 are for the MOU payable to the district in the amount of \$240,000 and a small amount of 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 (\$128,228).

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Twin Hills Union School District - SunRidge Charter School
2022-23 Multi-Year Projection Assumptions @ Adopted Budget June 2022

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

	2021-22	2022-23	2023-24	2024-25
Revenue	Prior Fiscal Year	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	5.07%	6.56%	5.38%	4.02%
Unduplicated Count # / Rolling % for Sup Grant	78 /33.42%	84 /34.54%	84 / 33.56%	84 / 32.43%
Funded ADA	196.83	244.00	244.00	244.00
Enrollment	215.00	259.00	259.00	259.00
In Lieu Property Tax per ADA	\$4,210	\$4,507	\$4,507	\$4,507
Federal: COVID19	\$1,900	\$35,475	\$35,315	NONE
Federal: Universal Meal Program	Starts 22-23	\$75,000	\$75,000	\$75,000
State: Universal Meal Program	Starts 22-23	\$25,000	\$25,000	\$25,000
Other State				
Lottery Unrestricted/Restricted	Unr \$163 Rest \$65	Unr \$163 Rest \$65 ADA*1.04446	Unr \$163 Rest \$65 ADA*1.04446	Unr \$163 Rest \$65 ADA*1.04446
Mandated Block Grant	Unr \$17.21	Unr \$18.34 *prior year ADA	Unr \$19.33 *prior year ADA	Unr \$20.11 *prior year ADA
COVID19 State LLM/PI/ELO	\$139,683	\$40,000	20-21 through 22-23 Only	20-21 through 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, Cafeteria, Grants/Donations & Other	\$62,616	Interest \$6k + \$0 Cafeteria, \$0 grant/donation.	Interest \$6k + Cafeteria \$0 same as PY	Same as PY
Parent Pledges	\$245,000	Estimate based on amount needed to cover exp.	Prior Year +2%, follow expense increases	Prior Year +2%, follow expense increases
After Care Program	\$75,000	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 \$72k	Direct transfer from District/SELPA \$72k	Direct transfer from District/SELPA \$72k
Expenditures				
Certificated Salaries				
Staffing (FTEs)	13.6 FTE Teachers plus 1.0 FTE Site Admin	13.0 FTE Teachers, includes 1.7 FTE Special Ed & Math/Reading Intervention, see COVID for additional FTE. 1.0 FTE Site Admin	FTE same as prior year	FTE same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
COVID19 Certificated Salaries	0.6 FTE ELO Reading	0.5 FTE ELO Reading, 0.2 FTE Counselor	Estimated cost for Counselor	21-22 only, based on special funding
Classified Salaries				
Staffing (FTEs)	12.2 FTE	12.9 FTE, does not include Garden IA	FTE same as prior year	FTE same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
COVID19 Classified Salaries	0.19 FTE Garden IA	None	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%
COVID19 Employee Benefits	\$13,723	Benefit costs for COVID19 funded programs	Benefit costs for COVID19 funded Counselor	Prior years only
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=16.92%; PERS=22.91%	STRS = 19.10%; PERS = 25.37%	STRS = 19.1%; PERS = 25.2%	STRS = 19.1%; PERS = 24.6%
Health & Welfare Benefits	\$11,669 full FTE	District annual maximum is for a full FTE is apx. \$11,669. Actual cost known to date.	Prior year + 2%	Prior year + 2%
COVID19 Health & Welfare Benefits	\$5,855	H&W costs for COVID19 funded programs	21-22 only	21-22 only
Books and Supplies				
COVID19 Books/Supplies	\$16,500	Estimated expenses based on prior year. Meal program costs start this year. Carryover and grants are not budgeted.	Prior year + 2%	Prior year + 2%
		Estimated expenses for COVID19 \$5,512	2020-21 through 22-23 only	2020-21 & 21-22 only
Services, Other Operating Expenses				
COVID19 Services/Other Operating Exp	\$27,142	Estimated expenses based on prior year. Meal program costs start this year. Includes MOU due to the District. Carryover and grants not set up.	Prior year + 2%	Prior year + 2%
Rent: Pine Crest Campus	\$212,256	None	2020-21 & 21-22 only	2020-21 & 21-22 only
Capital Outlay	\$0	Prior year plus 1%	Prior year plus 1%	Prior year plus 1%
Necessary Expense Reductions				
Transfer In BAS from D53	\$50,000 BAS for py sal inc	None anticipated	None anticipated	None anticipated
Transfer In CRSP from D53	\$10,059 1 retiree/yr 1 of 3	None anticipated	None anticipated	None anticipated
	Special Ed \$96,825	\$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/Ep Support
	Cafeteria \$24,000	\$10,074 for 1 retiree, year 2 of 3	\$10,074 for 1 retiree, year 3 of 3	None anticipated
Contribution: Net to zero \$ from Unr to Rest		Special Education encroachment \$130,340	Same as prior year	Same as prior year
Net Increase (Decrease)		Cafeteria \$24,200	Positive amount increases fund balance	Positive amount increases fund balance
Components of Ending Fund Balance				
Nonspendable (Revolving Fund cash)	\$4,000	Negative amount decreases fund balance	Same as prior year	Same as prior year
Restricted	\$163,375 includes	\$4,000	Same as prior year	Same as prior year
		CA Clean Energy \$6,604, ELO Res2600 \$50k, Ed Effect Res6266 \$56,771, AC Pgm \$50k	CA Clean Energy \$6,604, ELO Res2600 \$50k, Ed Effect Res6266 \$42,771, AC Pgm \$50,000	CA Clean Energy \$6,604, ELO Res2600 \$50k, Ed Effect Res6266 \$42,771, AC Pgm \$50,000
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)	(Negative=Assignment reduction* needed)	(Negative=Assignment reduction* needed)
		Positive = balance after specific assignments	Positive = balance after specific assignments	Positive = balance after specific assignments

5/15/2022

Assumptions all sites are 2022-23 adopted

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

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Twin Hills Union School District - SunRidge Charter
2022-23 Multi-Year Projection @ Adopted Budget, June 2022

	Prior Year Budget Fiscal Year: 2021-22	Current Budget Fiscal Year: 2022-23	First Subsequent Fiscal Year: 2023-24	Second Subsequent Fiscal Year: 2024-25
COLA (percentage)	1.70%	6.56%	5.38%	4.02%
Funded COLA	5.07%	6.56%	5.38%	4.02%
ADA: Current Year / LCFF Funding	196.83	244.00	244.00	244.00
Enrollment Estimate	215.00	259.00	259.00	259.00
Object Codes				
Revenue				
LCFF Sources: LCFF, Education Protection Account, In Lieu Property Tax 8010-8099	1,791,315	2,473,061	2,601,158	2,700,024
Federal Revenues 22-23 Meal Program Reimb 8100-8299		75,000	75,000	75,000
COVID19 Federal Funding	1,900	35,475	35,315	-
State Revenues 22-23 Meal Program Reimb 8300-8599		25,000	25,000	25,000
State Revenues: Lottery & Block Grants 8300-8599	51,514	61,753	62,857	63,047
COVID19 State LLM/PI/ELO Funding	139,683	40,000	-	-
State Revenues: STRS/PERS on Behalf of State	118,238	128,228	134,639	141,371
Local Revenues: Interest, Cafeteria + Other 8600-8799	62,616	6,000	6,000	6,000
Local Revenues: Parent Pledges 8699	245,000	248,000	252,950	258,000
Local Revenues: After Care Program	75,000	84,000	85,680	87,400
Local Revenues: Special Ed 8792	72,000	72,000	72,000	72,000
Total Revenue	2,557,266	3,248,517	3,350,599	3,427,842
Expenditures				
Certificated Salaries 1000-1999	1,006,161	1,061,948	1,083,187	1,094,910
COVID19 Certificated Salaries	48,777	50,456	30,000	-
Classified Salaries 2000-2999	533,142	552,112	563,154	574,417
COVID19 Classified Salaries	12,098	-	-	-
Employee Benefits-Statutory: Social Security, Medicare, State Unemployment, Workers Comp 3301-3399; 3501-3699	81,739	88,916	90,694	92,174
COVID19 Employee Benefits	13,723	11,340	5,315	-
Employee Benefits-Statutory: STRS on Behalf of State 310x	118,238	128,228	134,639	141,371
Employee Benefits-Statutory: STRS 3101-3199	166,043	200,973	206,889	209,128
Employee Benefits-Statutory: PERS 3201-3299	109,127	128,639	133,832	133,416
3400-3499; Employee & Retiree Benefits -- Health & Welfare 3700-3799	197,192	212,470	216,719	221,054
COVID19 Employee H & W	5,855	8,167	-	-
Books and Supplies 4000-4999	138,449	189,239	193,020	196,880
COVID19 Books and Supplies	16,500	5,512	-	-
Services, Other Operating Expenses 5000-5999	467,775	460,375	469,580	478,970
COVID19 Services, Other Operating Expenses	27,142	-	-	-
Services, Other Op Exps: Pine Crest Rent	212,256	214,380	216,525	218,690
Capital Outlay 6000-6999	-	-	-	-
Other Outgo 7100-7199 7300-7399	-	-	-	-
Total Expenditures	3,154,217	3,312,755	3,343,554	3,361,010
Excess (Deficiency)	(596,951)	(64,238)	7,045	66,832
Transfers In BAS from D53 87,8910-8929	50,000	50,000	50,000	50,000
Transfers In CRSP from D53 87,8910-8929	10,059	10,074	10,074	-
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	60,059	60,074	60,074	50,000
Net Increase (Decrease)	(536,892)	(4,164)	67,119	116,832
Fund Balance				
Beginning Balance	860,416	323,524	319,359	386,477
Beginning Fund Balance Transfers (restricted program carryovers)	-	-	-	-
Net Ending Balance	323,524	319,359	386,477	503,308
Components of Ending Balance:				
Revolving Cash (nonspendable) 9711	4,000	4,000	4,000	4,000
Stores (nonspendable) 9712	-	-	-	-
Restricted (Res 2000-9999) 9740	163,375	156,375	149,375	142,375
Restricted COVID19 Rev 20-21, Exp 21-22 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%)	516,200	541,370	545,520	547,400
Assigned - Balance After Above: GASB54 - *See Notes Below	(378,051)	(400,386)	(330,418)	(208,467)
Unasgn/Unappr Amount (not for charters) 9790	-	-	-	-
Net Ending Balance	323,524	319,359	386,477	503,308
Beginning 2011-12 Charter Schools were no longer allowed. Unassigned/Unappropriated Ending Amounts and the ending balance must be assigned (see Assigned Balance After Above (GASB54)).				
Pledge issue beginning 20-21. For 21-22 and subsequent years if pledge revenue is below estimates, the fund balance and Actual Reserve percentage below will decrease.				
*Beginning 2021-22 the Assigned Balance After Above are negative amounts and will reduce the amount available for the Assigned BP3100 17% Reserve. Please see Fund 01 for an Assigned amount that equals the negative amount each year. Beginning 20-21 allowed to deduct STRS on Behalf from 17% Reserve requirement.				

Sunridge Charter (4930350) - Adopted Budget 22-23		5/29/2022			
		2021-22	2022-23	2023-24	2024-25
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation		5.07%	8.85%	5.38%	4.02%
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		\$1,615,349	\$2,195,785	\$2,313,851	\$2,406,916
Grade Span Adjustment		83,712	117,475	123,698	128,651
Supplemental Grant		113,565	159,801	163,609	164,457
Concentration Grant		-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant		-	-	-	-
Add-ons: Home-to-School Transportation		-	-	-	-
Add-ons: Small School District Bus Replacement Program		-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$1,812,626	\$2,473,061	\$2,601,158	\$2,700,024
Miscellaneous Adjustments		-	-	-	-
Economic Recovery Target		-	-	-	-
Additional State Aid		-	-	-	-
Total LCFF Entitlement		1,812,626	2,473,061	2,601,158	2,700,024
LCFF Entitlement Per ADA		\$ 9,209	\$ 10,135	\$ 10,660	\$ 11,066
Components of LCFF By Object Code					
State Aid (Object Code 8011)		\$ 794,958	\$ 1,211,510	\$ 1,339,607	\$ 1,438,473
EPA (for LCFF Calculation purposes)		\$ 188,978	\$ 161,760	\$ 161,760	\$ 161,760
Local Revenue Sources:					
Property Taxes (Object 8021 to 8089)		\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)		\$ 828,690	\$ 1,099,791	\$ 1,099,791	\$ 1,099,791
Property Taxes net of In-Lieu		\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING		1,812,626	2,473,061	2,601,158	2,700,024
Basic Aid Status		\$ -	\$ -	\$ -	\$ -
Excess Taxes		\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding		\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement		1,812,626	2,473,061	2,601,158	2,700,024
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual		49.17914663%	49.17914663%	49.17914663%	49.17914663%
% of Adjusted Revenue Limit - P-2		49.17914663%	49.17914663%	49.17914663%	49.17914663%
EPA (for LCFF Calculation purposes)		\$ 188,978	\$ 161,760	\$ 161,760	\$ 161,760
EPA, Current Year (Object Code 8012)		\$ 188,978	\$ 161,760	\$ 161,760	\$ 161,760
(P-2 plus Current Year Accrual)		-	-	-	-
EPA, Prior Year Adjustment (Object Code 8019)		\$ -	\$ -	\$ -	\$ -
(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)		\$ 1,699,061	\$ 2,313,260	\$ 2,437,549	\$ 2,535,567
Supplemental and Concentration Grant funding in the LCAP year		\$ 113,565	\$ 159,801	\$ 163,609	\$ 164,457
Percentage to Increase or Improve Services		6.68%	6.91%	6.71%	6.49%
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment		215	259	259	259
COE Enrollment		-	-	-	-
Total Enrollment		215	259	259	259
Unduplicated Pupil Count		78	84	84	84
COE Unduplicated Pupil Count		-	-	-	-
Total Unduplicated Pupil Count		78	84	84	84
Rolling %, Supplemental Grant		33.4200%	34.5400%	33.5600%	32.4300%
Rolling %, Concentration Grant		33.4200%	34.5400%	33.5600%	32.4300%
SUMMARY OF LCFF ADA					
Prior Year ADA for the Hold Harmless - (net of current year charter shift)					
Combined Subtotal		-	-	-	-
Current Year ADA					
Grades TK-3		99.42	127.00	127.00	127.00
Grades 4-6		54.12	76.00	76.00	76.00
Grades 7-8		43.29	41.00	41.00	41.00
Grades 9-12		-	-	-	-
LCFF Subtotal		196.83	244.00	244.00	244.00
NSS		-	-	-	-
Combined Subtotal		196.83	244.00	244.00	244.00
Change in LCFF ADA (excludes NSS ADA)					
		196.83	244.00	244.00	244.00
		Increase	Increase	Increase	Increase
Funded LCFF ADA for the Hold Harmless					
Grades TK-3		99.42	127.00	127.00	127.00
Grades 4-6		54.12	76.00	76.00	76.00
Grades 7-8		43.29	41.00	41.00	41.00
Grades 9-12		-	-	-	-
Subtotal		196.83	244.00	244.00	244.00
		Current	Current	Current	Current
Funded NSS ADA					
Subtotal		-	-	-	-
		Prior	Prior	Prior	Prior
NPS, CDS, & COE Operated					
Subtotal		-	-	-	-
ACTUAL ADA (Current Year Only)					
Grades TK-3		99.42	127.00	127.00	127.00
Grades 4-6		54.12	76.00	76.00	76.00
Grades 7-8		43.29	41.00	41.00	41.00

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Sunridge Charter (4930350) - Adopted Budget 22-23		5/29/2022			
		2021-22	2022-23	2023-24	2024-25
Grades 9-12		-	-	-	-
Total Actual ADA		196.83	244.00	244.00	244.00
TOTAL FUNDED ADA					
Grades TK-3		99.42	127.00	127.00	127.00
Grades 4-6		54.12	76.00	76.00	76.00
Grades 7-8		43.29	41.00	41.00	41.00
Grades 9-12		-	-	-	-
Total		196.83	244.00	244.00	244.00
Funded Difference (Funded ADA less Actual ADA)		-	-	-	-
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	9,532	\$ 10,493	\$ 11,036	\$ 11,456
Grades 4-6	\$	8,764	\$ 9,647	\$ 10,147	\$ 10,533
Grades 7-8	\$	9,023	\$ 9,933	\$ 10,448	\$ 10,846
Grades 9-12	\$	10,729	\$ 11,810	\$ 12,422	\$ 12,894
Base Grants					
Grades TK-3	\$	8,093	\$ 8,890	\$ 9,368	\$ 9,745
Grades 4-6	\$	8,215	\$ 9,024	\$ 9,509	\$ 9,891
Grades 7-8	\$	8,458	\$ 9,291	\$ 9,791	\$ 10,185
Grades 9-12	\$	9,802	\$ 10,767	\$ 11,346	\$ 11,802
Grade Span Adjustment					
Grades TK-3	\$	842	\$ 925	\$ 974	\$ 1,013
Grades 9-12	\$	255	\$ 280	\$ 295	\$ 307
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	8,935	\$ 9,815	\$ 10,342	\$ 10,758
Grades 4-6	\$	8,215	\$ 9,024	\$ 9,509	\$ 9,891
Grades 7-8	\$	8,458	\$ 9,291	\$ 9,791	\$ 10,185
Grades 9-12	\$	10,057	\$ 11,047	\$ 11,641	\$ 12,109
Prorated Base Grants					
Grades TK-3	\$	8,093	\$ 8,890	\$ 9,368	\$ 9,745
Grades 4-6	\$	8,215	\$ 9,024	\$ 9,509	\$ 9,891
Grades 7-8	\$	8,458	\$ 9,291	\$ 9,791	\$ 10,185
Grades 9-12	\$	9,802	\$ 10,767	\$ 11,346	\$ 11,802
Prorated Grade Span Adjustment					
Grades TK-3	\$	842	\$ 925	\$ 974	\$ 1,013
Grades 9-12	\$	255	\$ 280	\$ 295	\$ 307
Supplemental Grant					
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%	20%
Grades TK-3	\$	1,787	\$ 1,963	\$ 2,068	\$ 2,152
Grades 4-6	\$	1,643	\$ 1,805	\$ 1,902	\$ 1,978
Grades 7-8	\$	1,692	\$ 1,858	\$ 1,958	\$ 2,037
Grades 9-12	\$	2,011	\$ 2,209	\$ 2,328	\$ 2,422
Actual - 1.00 ADA, Local UPP as follows:					
Grades TK-3	\$	597	\$ 678	\$ 694	\$ 698
Grades 4-6	\$	549	\$ 623	\$ 638	\$ 642
Grades 7-8	\$	565	\$ 642	\$ 657	\$ 661
Grades 9-12	\$	672	\$ 763	\$ 781	\$ 785

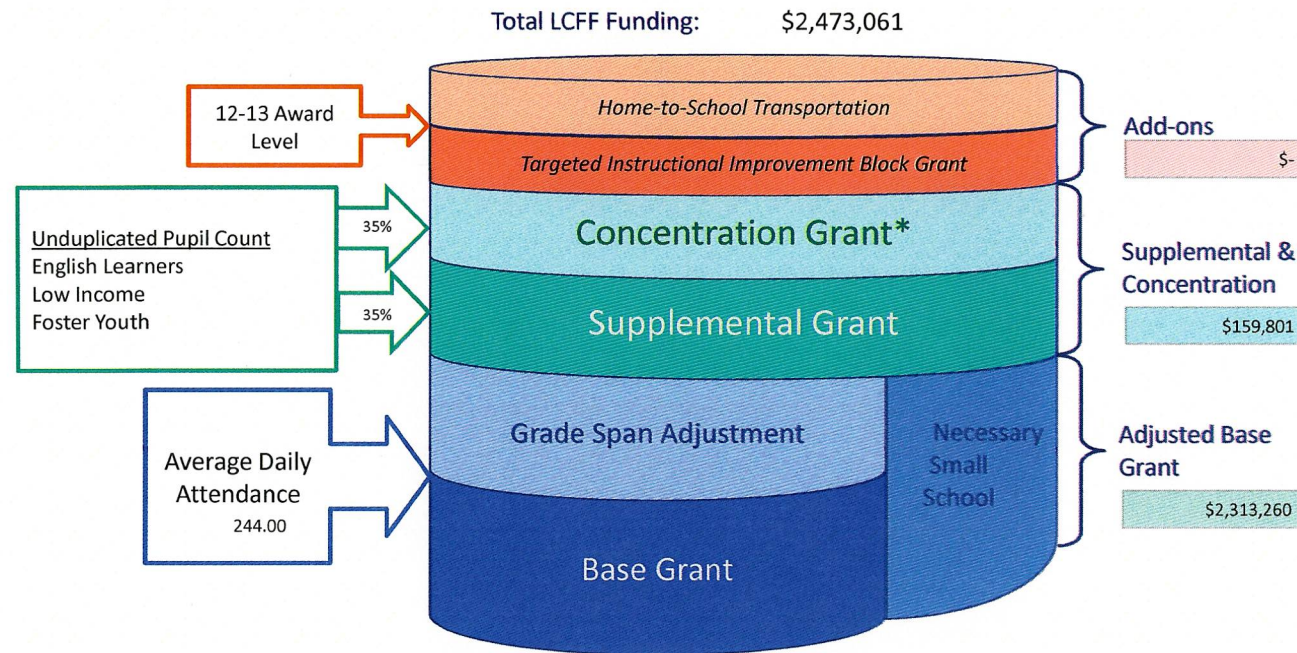
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Sunridge Charter (4930350) - Adopted Budget 22-23							5/29/2022 v.23.1a						
LOCAL CONTROL FUNDING FORMULA							2021-22						
LCFF ENTITLEMENT CALCULATION							2022-23						
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
	5.07%		0.00%		33.42% 33.42%		9.85%		0.00%		34.54% 34.54%		
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	99.42	\$ 8,093	\$ 842	\$ 597	\$ -	\$ 947,693	127.00	\$ 8,890	\$ 925	\$ 678	\$ -	\$ 1,332,614	
Grades 4-6	54.12	8,215		549	-	474,313	76.00	9,024		623	-	733,201	
Grades 7-8	43.29	8,458		565	-	390,620	41.00	9,291		642	-	407,246	
Grades 9-12	-	9,802	255	672	-	-	-	10,767	280	763	-	-	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant		\$ 1,615,349	\$ 83,712	\$ 113,565	\$ -	\$ 1,812,626		\$ 2,195,785	\$ 117,475	\$ 159,801	\$ -	\$ 2,473,061	
NSS Allowance		-	-	-	-	-		-	-	-	-	-	
TOTAL BASE	196.83	\$ 1,615,349	\$ 83,712	\$ 113,565	\$ -	\$ 1,812,626	244.00	\$ 2,195,785	\$ 117,475	\$ 159,801	\$ -	\$ 2,473,061	
ADD ONS:													
Targeted Instructional Improvement Block Grant						\$ -						\$ -	
Home-to-School Transportation						-						-	
Small School District Bus Replacement Program						-						-	
ECONOMIC RECOVERY TARGET PAYMENT						-						-	
LCFF ENTITLEMENT						\$ 1,812,626						\$ 2,473,061	
STATE AID CALCULATION													
Miscellaneous Adjustments						-						-	
Adjusted LCFF Entitlement						1,812,626						2,473,061	
Local Revenue (including RDA)						(828,690)						(1,099,791)	
Gross State Aid						\$ 983,936						\$ 1,373,270	
MINIMUM STATE AID CALCULATION													
			12-13 Rate	2021-22 ADA		N/A			12-13 Rate	2022-23 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,170.29	196.83		\$ 1,017,668			\$ 5,170.29	244.00		\$ 1,261,551	
2012-13 NSS Allowance (deficit)			\$ -			-						-	
Minimum State Aid Adjustments						-						-	
Less Current Year Property Taxes/In-Lieu						(828,690)						(1,099,791)	
Subtotal State Aid for Historical RL/Charter General BG						188,978						161,760	
Categorical funding from 2012-13 net of fair share reduction						84,609						84,609	
Charter School Categorical Block Grant adjusted for ADA			448.54	196.83		88,286			448.54	244.00		109,444	
Minimum State Aid Guarantee Before Proration Factor						361,873						355,813	
Proration Factor						0.00%						0.00%	
Minimum State Aid Guarantee						\$ 361,873						\$ 355,813	
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement						1,812,626						2,473,061	
Minimum State Aid plus Property Taxes including RDA						1,190,563						1,455,604	
Offset						-						-	
Minimum State Aid Prior to Offset						361,873						355,813	
Total Minimum State Aid with Offset						361,873						355,813	
GROSS STATE AID						\$ 983,936						\$ 1,373,270	
ADDITIONAL STATE AID						\$ -						\$ -	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 1,812,626						\$ 2,473,061	
Change Over Prior Year			-21.38%	(493,042)					36.44%	660,435			
LCFF Entitlement Per ADA						9,209						10,135	
Per-ADA Change Over Prior Year			5.50%	480					10.06%	926			
Basic Aid Status (school districts only)						-						-	
LCFF SOURCES INCLUDING EXCESS TAXES													
			Increase			2021-22			Increase			2022-23	
State Aid	-15.43%		(145,030)			\$ 794,958		52.40%	416,552			\$ 1,211,510	
Education Protection Account						188,978						161,760	
Property Taxes Net of In-Lieu Transfers	0.00%		-			-		0.00%	-			-	
Charter In-Lieu Taxes	-18.11%		(183,310)			828,690		32.71%	271,101			1,099,791	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	-14.24%		(328,340)			\$ 1,812,626		37.94%	687,653			\$ 2,473,061	

Sunridge Charter (4930350) - Adopted Budget 22-23							v.23.1a	v.23.1a						
LOCAL CONTROL FUNDING FORMULA							2023-24	2024-25						
LCFF ENTITLEMENT CALCULATION														
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
	5.38%		0.00%		33.56% 33.56%			4.02%		0.00%		32.43% 32.43%		
	ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	127.00	\$ 9,368	\$ 974	\$ 694	\$ -	\$ 1,401,592		127.00	\$ 9,745	\$ 1,013	\$ 698	\$ -	\$ 1,454,882	
Grades 4-6	76.00	9,509		638	-	771,191		76.00	9,891		642	-	800,472	
Grades 7-8	41.00	9,791		657	-	428,375		41.00	10,185		661	-	444,670	
Grades 9-12	-	11,346	295	781	-	-		-	11,802	307	785	-	-	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-		-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant		\$ 2,313,851	\$ 123,698	\$ 163,609	\$ -	\$ 2,601,158			\$ 2,406,916	\$ 128,651	\$ 164,457	\$ -	\$ 2,700,024	
NSS Allowance		-	-	-	-	-			-	-	-	-	-	
TOTAL BASE	244.00	\$ 2,313,851	\$ 123,698	\$ 163,609	\$ -	\$ 2,601,158		244.00	\$ 2,406,916	\$ 128,651	\$ 164,457	\$ -	\$ 2,700,024	
ADD ONS:														
Targeted Instructional Improvement Block Grant						\$ -							\$ -	
Home-to-School Transportation						-							-	
Small School District Bus Replacement Program						-							-	
ECONOMIC RECOVERY TARGET PAYMENT														
LCFF ENTITLEMENT							\$ 2,601,158							
STATE AID CALCULATION														
Miscellaneous Adjustments						-							-	
Adjusted LCFF Entitlement						2,601,158							2,700,024	
Local Revenue (including RDA)						(1,099,791)							(1,099,791)	
Gross State Aid						\$ 1,501,367							\$ 1,600,233	
MINIMUM STATE AID CALCULATION														
			12-13 Rate	2023-24 ADA		N/A				12-13 Rate	2024-25 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,170.29	244.00		\$ 1,261,551				\$ 5,170.29	244.00		\$ 1,261,551	
2012-13 NSS Allowance (deficit)						-							-	
Minimum State Aid Adjustments						-							-	
Less Current Year Property Taxes/In-Lieu						(1,099,791)							(1,099,791)	
Subtotal State Aid for Historical RL/Charter General BG						161,760							161,760	
Categorical funding from 2012-13 net of fair share reduction						84,609							84,609	
Charter School Categorical Block Grant adjusted for ADA			448.54	244.00		109,444				448.54	244.00		109,444	
Minimum State Aid Guarantee Before Proration Factor						355,813							355,813	
Proration Factor						0.00%							0.00%	
Minimum State Aid Guarantee						\$ 355,813							\$ 355,813	
CHARTER SCHOOL MINIMUM STATE AID OFFSET														
LCFF Entitlement						2,601,158							2,700,024	
Minimum State Aid plus Property Taxes including RDA						1,455,604							1,455,604	
Offset						-							-	
Minimum State Aid Prior to Offset						355,813							355,813	
Total Minimum State Aid with Offset						355,813							355,813	
GROSS STATE AID							\$ 1,501,367							
ADDITIONAL STATE AID							\$ -							
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)							\$ 2,601,158							
Change Over Prior Year			5.18%	128,097						3.80%	98,866			
LCFF Entitlement Per ADA						10,660							11,066	
Per-ADA Change Over Prior Year			5.18%	525						3.81%	406			
Basic Aid Status (school districts only)						-							-	
LCFF SOURCES INCLUDING EXCESS TAXES														
			Increase			2023-24				Increase			2024-25	
State Aid		10.57%	128,097			\$ 1,339,607			7.38%	98,866			\$ 1,438,473	
Education Protection Account						161,760							161,760	
Property Taxes Net of In-Lieu Transfers		0.00%	-			-			0.00%	-			-	
Charter In-Lieu Taxes		0.00%	-			1,099,791			0.00%	-			1,099,791	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		5.18%	128,097			\$ 2,601,158			3.80%	98,866			\$ 2,700,024	

Components of LCFF Entitlement

	2022-23		
Base Grant	\$ 2,195,785	244.00 ADA	
Grade Span Adjustment	\$ 117,475	\$ 2,313,260	Adjusted Base Grant
Supplemental Grant	\$ 159,801 35%		
Concentration Grant	\$ - 35%	\$ 159,801	Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ -		
Add-ons: Home-to-School Transportation	\$ -		
Add-ons: Small School District Bus Replacement Program	\$ -	\$ -	Add-ons
Total	\$ 2,473,061	\$ 2,473,061	



*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
Funded ADA	264.14	264.14	196.83	244.00	244.00	244.00
LCFF Sources per ADA	\$ 8,665.70	\$ 8,728.96	\$ 9,209.09	\$ 10,135.50	\$ 10,660.48	\$ 11,065.67
Net Change per ADA		\$ 63.27	\$ 480.13	\$ 926.40	\$ 524.99	\$ 405.19
Net Percent Change		0.73%	5.50%	10.06%	5.18%	3.80%
Estimated LCFF Entitlement per ADA	\$ 8,665.70	\$ 8,728.96	\$ 9,209.09	\$ 10,135.50	\$ 10,660.48	\$ 11,065.67
Net Change per ADA		\$ 63.27	\$ 480.13	\$ 926.40	\$ 524.99	\$ 405.19
Net Percent Change		0.73%	5.50%	10.06%	5.18%	3.80%

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	284,000.00	339,500.00	19.5%
5) TOTAL, REVENUES			284,000.00	339,500.00	19.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	200,465.00	217,418.00	8.5%
3) Employee Benefits		3000-3999	60,458.00	65,346.00	8.1%
4) Books and Supplies		4000-4999	20,313.00	28,450.00	40.1%
5) Services and Other Operating Expenditures		5000-5999	17,035.00	11,300.00	-33.7%
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			298,271.00	322,514.00	8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,271.00)	16,986.00	-219.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(29,271.00)	1,986.00	-106.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	169,802.40	140,531.40	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			169,802.40	140,531.40	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			169,802.40	140,531.40	-17.2%
2) Ending Balance, June 30 (E + F1e)			140,531.40	142,517.40	1.4%
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	136,531.40	138,517.40	1.5%
Fee Driven Program, All funds generated to be used by this fund only	0000	9780	136,531.40		
Fee driven program, all funds generated to be used by this fund only	0000	9780		138,517.40	
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	140,457.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,226.00	148,000.00	374.0%
3) Other State Revenue		8300-8599	4,000.00	50,000.00	1,150.0%
4) Other Local Revenue		8600-8799	45,000.00	15,000.00	-66.7%
5) TOTAL, REVENUES			80,226.00	213,000.00	165.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	38,030.00	43,970.00	15.6%
3) Employee Benefits		3000-3999	12,291.00	15,361.00	25.0%
4) Books and Supplies		4000-4999	80,551.00	208,869.00	159.3%
5) Services and Other Operating Expenditures		5000-5999	4,246.00	5,200.00	22.5%
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			135,118.00	273,400.00	102.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(54,892.00)	(60,400.00)	10.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	53,600.00	60,400.00	12.7%
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			53,600.00	60,400.00	12.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,292.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,341.93	6,049.93	-17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,341.93	6,049.93	-17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,341.93	6,049.93	-17.6%
2) Ending Balance, June 30 (E + F1e)			6,049.93	6,049.93	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	4,000.00	0.0%
Stores		9712	456.80	457.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,593.13	1,592.93	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	(12.08)		
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		

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			52,000.00	52,000.00	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	51,000.00	40,000.00	-21.6%
6) Capital Outlay		6000-6999	115,000.00	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			166,000.00	40,000.00	-75.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(114,000.00)	12,000.00	-110.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(114,000.00)	12,000.00	-110.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	330,407.01	216,407.01	-34.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			330,407.01	216,407.01	-34.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			330,407.01	216,407.01	-34.5%
2) Ending Balance, June 30 (E + F1e)			216,407.01	228,407.01	5.5%
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	216,407.01	228,407.01	5.5%
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	254,083.63		
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		

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	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	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	2,000.00	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)			2,000.00	2,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	310,668.21	312,668.21	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			310,668.21	312,668.21	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			310,668.21	312,668.21	0.6%
2) Ending Balance, June 30 (E + F1e)			312,668.21	314,668.21	0.6%
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	312,668.21	314,668.21	0.6%
Volatile State revenue/funding for schools	0000	9780	312,668.21		
Volatile State revenue/funding for schools	0000	9780		314,668.21	
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	311,858.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	4,000.00	-20.0%
5) TOTAL, REVENUES			5,000.00	4,000.00	-20.0%
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	4,000.00	-20.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	99,817.00	99,961.00	0.1%
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			(99,817.00)	(99,961.00)	0.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(94,817.00)	(95,961.00)	1.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	752,232.57	657,415.57	-12.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			752,232.57	657,415.57	-12.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			752,232.57	657,415.57	-12.6%
2) Ending Balance, June 30 (E + F1e)			657,415.57	561,454.57	-14.6%
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	657,415.57	561,454.57	-14.6%
Retirement Program Liability (CRSP)	0000	9780	657,415.57		
Retirement Program Liability (CRSP)	0000	9780		561,454.57	
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	655,154.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	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)			1,000.00	1,000.00	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)			1,000.00	1,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	157,640.46	158,640.46	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			157,640.46	158,640.46	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			157,640.46	158,640.46	0.6%
2) Ending Balance, June 30 (E + F1e)			158,640.46	159,640.46	0.6%
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	158,640.46	159,640.46	0.6%
Measure M approved projects only	0000	9780	158,640.46		
Measure M approved projects only	0000	9780		159,640.46	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	158,244.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,720.00	300.00	-98.3%
5) TOTAL, REVENUES			17,720.00	300.00	-98.3%
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	8,720.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	9,000.00	11,000.00	22.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,720.00	11,000.00	-37.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(10,700.00)	New
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)			0.00	(10,700.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,980.80	44,980.80	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,980.80	44,980.80	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,980.80	44,980.80	0.0%
2) Ending Balance, June 30 (E + F1e)			44,980.80	34,280.80	-23.8%
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	44,980.80	34,280.80	-23.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	51,738.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	600.00	600.00	0.0%
5) TOTAL, REVENUES			600.00	600.00	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	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)			600.00	600.00	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)			600.00	600.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	107,378.31	107,978.31	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,378.31	107,978.31	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,378.31	107,978.31	0.6%
2) Ending Balance, June 30 (E + F1e)			107,978.31	108,578.31	0.6%
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	107,978.31	108,578.31	0.6%
Capital Equipment purchases only	0000	9780	107,978.31		
Capital Equipment purchases only	0000	9780		108,578.31	
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	107,789.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

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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
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								

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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
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								

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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
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	1,415,748.00	1,415,748.00		

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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 budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

☒ This school district is self-insured for workers' compensation claims through a JPA, and offers
the following information:

JPA is RESIG located at 5760 Skylane Blvd, Windor, 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, 2022 Budget Adoption

Insert "X" in 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:

Public Hearing:

Place: <https://thUSD.k12.ca.us/>

Place: THUSD via Zoom

Date: June 16, 2022

Date: June 23, 2022

Time:

Adoption Date: June 24, 2022

Signed:

Clerk/Secretary of the
Governing Board

(Original signature
required)

Contact person for additional information on the budget reports:

Name: Patty Nosecchi

Telephone: 707-823-0871

Title: Business Manager

E-mail:

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	

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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 (multi year) commitments or debt agreements?		X
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X

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		<ul style="list-style-type: none"> 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	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
				Jun 24, 2022
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	

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Charter Number: _____

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

2022-23 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

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Budget, July 1

Budget 2022-23

Technical Review Checks

Phase - All

Display - All Technical Checks

Twin Hills Union Elementary

Sonoma County

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

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

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

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

SACS Web System - SACS V1

49-70961-0000000 - Twin Hills Union Elementary - Budget, July 1 - Budget 2022-23

6/15/2022 3:15:49 PM

EXPORT VALIDATION CHECKS

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 2022-23

Technical Review Checks

Phase - All

Display - All Technical Checks

Sunridge Charter

Sonoma County

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

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

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

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

IMPORT CHECKS - PASSED

GENERAL LEDGER CHECKS - PASSED

EXPORT VALIDATION CHECKS - PASSED

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

Deviations from the standards must be explained and may affect the 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):	497.00	
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 (2019-20)				
District Regular	386	383		
Charter School	265	233		
Total ADA	651	617	5.3%	Not Met
Second Prior Year (2020-21)				
District Regular	378	378		
Charter School	234	233		
Total ADA	612	611	0.1%	Met
First Prior Year (2021-22)				
District Regular	378	378		
Charter School	218	196		
Total ADA	596	573	3.8%	Not Met
Budget Year (2022-23)				
District Regular	304			
Charter School	193			
Total ADA	497			

1B. Comparison of District ADA to the Standard

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

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- 1a. STANDARD NOT MET - Funded ADA 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 funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment/ADA are estimated based on prior year. At Apple Blossom Elementary and Twin Hills Charter Middle School continues to decline. Declining enrollment is not just an issue here at this district, but across the state. COVID19 and wildfires add to the declining enrollment issue.

- 1b. STANDARD NOT MET - Funded ADA 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 funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment/ADA are estimated based on prior year. There was a large unanticipated drop in enrollment at the middle school in 17-18 and in 19-20. This district is trying to correct with changes in staffing, student expectations, and advertising to attract new students.

2. **CRITERION: Enrollment**

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

by more than the following percentage levels:

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

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

497.0

District's Enrollment Standard Percentage Level:

2.0%

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		Enrollment Budget	CBEDS Actual	Enrollment Variance Level	Status
				(If Budget is greater than Actual, else N/A)	
Third Prior Year (2019-20)	District Regular	415	401		
	Charter School	281	248		
	Total Enrollment	696	649	6.8%	Not Met
Second Prior Year (2020-21)	District Regular	401	357		
	Charter School	248	226		
	Total Enrollment	649	583	10.2%	Not Met
First Prior Year (2021-22)	District Regular	356	320		

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Charter School	230	207		
Total Enrollment	586	527	10.1%	Not Met
Budget Year (2022-23)				
District Regular	320			
Charter School	205			
Total Enrollment	525			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:

(required if NOT met)

Enrollment/ADA are estimated based on prior year. At Apple Blossom Elementary and Twin Hills Charter Middle School continues to decline. Declining enrollment is not just an issue here at this district, but across the state. COVID19 and wildfires add to the declining enrollment issue. For 22-23 we based enrollment on the number of students expected to return based on information from families.

- 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/ADA are estimated based on prior year. There was a large unanticipated drop in enrollment at the middle school in 17-18 and in 19-20. This district is trying to correct with changes in staffing, student expectations, and advertising to attract new students

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Estimated/Unaudited Actuals	CBEDS Actual	
	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)			
District Regular	378	401	
Charter School	233	248	
Total ADA/Enrollment	611	649	94.2%
Second Prior Year (2020-21)			
District Regular	378	357	
Charter School	233	226	
Total ADA/Enrollment	611	583	104.8%
First Prior Year (2021-22)			

District Regular	287	320	
Charter School	196	207	
Total ADA/Enrollment	483	527	91.6%
Historical Average Ratio:			96.9%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **97.4%**

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 (2022-23)				
District Regular	304	320		
Charter School	193	205		
Total ADA/Enrollment	497	525	94.7%	Met
1st Subsequent Year (2023-24)				
District Regular	304	320		
Charter School	193	205		
Total ADA/Enrollment	497	525	94.7%	Met
2nd Subsequent Year (2024-25)				
District Regular	304	320		
Charter School	193	205		
Total ADA/Enrollment	497	525	94.7%	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.

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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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	573.25	497.00	497.00	497.00
b. Prior Year ADA (Funded)		573.25	497.00	497.00
c. Difference (Step 1a minus Step 1b)		(76.25)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(13.30%)	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding	5,513,921.00	5,253,449.00	5,512,396.00
b1. COLA percentage	6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)	361,713.22	282,635.56	221,598.32
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	6.6%	5.4%	4.0%

Step 3 - Total Change in Population and Funding Level

(Step 1d plus Step 2c)	-6.7%	5.4%	4.0%
LCFF Revenue Standard (Step 3, plus/minus 1%):	-7.74% to -5.74%	4.38% to 6.38%	3.02% to 5.02%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	4,200,000.00	4,300,000.00	4,300,000.00	4,300,000.00
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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	8,057,373.00	8,113,303.00	8,372,250.00	8,577,135.00
District's Projected Change in LCFF Revenue:		.69%	3.19%	2.45%
LCFF Revenue Standard		-7.74% to -5.74%	4.38% to 6.38%	3.02% to 5.02%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a.

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

Explanation:
(required if NOT met)

This criteria is not appropriate for this district as it does not include In Lieu Property Tax transfer 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 (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	5,728,996.88	6,640,886.87	86.3%
Second Prior Year (2020-21)	5,404,762.39	6,188,867.88	87.3%
First Prior Year (2021-22)	5,361,712.00	6,232,249.93	86.0%
Historical Average Ratio:			86.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	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 (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	5,204,313.00	6,006,771.00	86.6%	Met
1st Subsequent Year (2023-24)	5,133,983.00	5,799,389.00	88.5%	Met

2nd Subsequent Year (2024-25)

5,197,129.00	5,900,327.00	88.1%	Met
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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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(6.74%)	5.38%	4.02%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-16.74% to 3.26%	-4.62% to 15.38%	-5.98% to 14.02%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-11.74% to -1.74%	0.38% to 10.38%	-0.98% to 9.02%

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
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2021-22)	404,059.00		
Budget Year (2022-23)	419,354.00	3.79%	Yes
1st Subsequent Year (2023-24)	254,546.00	(39.30%)	Yes
2nd Subsequent Year (2024-25)	175,600.00	(31.01%)	Yes

Explanation:
(required if Yes)

21-22, 22-23, 23-24 all include COVID19 Federal funding and 24-25 does not. COVID19 funding for 21-22 was \$222,019. COVID19 funding for 2022-23 is estimated at \$243,754. COVID19 funding for 2023-24 is estimated at \$78,946. COVID19 funding consists of CARES Act and ESSER. The balance for each year is Title 1 and Title 2.

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

First Prior Year (2021-22)	1,063,174.00		
Budget Year (2022-23)	588,688.00	(44.63%)	Yes
1st Subsequent Year (2023-24)	567,663.00	(3.57%)	Yes
2nd Subsequent Year (2024-25)	589,200.00	3.79%	No

Explanation:
(required if Yes)

2021-22 and 2022-23 include State COVID funding and the two subsequent years do not. COVID funding consists of CARES Act, LLM (Learning Loss Mitigation), ESSER (Elementary and Secondary School Emergency Relief, IPI (In Person Instruction) and ELO (Expanded Learning Opportunities). STRS on Behalf of State is included and for subsequent years is estimated to increase 5% annually.

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

First Prior Year (2021-22)	630,514.00		
Budget Year (2022-23)	479,988.00	(23.87%)	Yes
1st Subsequent Year (2023-24)	481,945.00	.41%	No
2nd Subsequent Year (2024-25)	483,000.00	.22%	No

Explanation:
(required if Yes)

2021-22 includes donations and other miscellaneous revenue including RESIG Return of Equity, MAA and CDPH COVID Testing funds. 2023-24 should be No, SACS error.

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

First Prior Year (2021-22)	367,423.98		
Budget Year (2022-23)	125,350.00	(65.88%)	Yes
1st Subsequent Year (2023-24)	129,206.00	3.08%	No
2nd Subsequent Year (2024-25)	131,528.00	1.80%	No

Explanation:
(required if Yes)

2021-22 includes COVID19 expenses, carry over and donations.

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

First Prior Year (2021-22)	1,725,517.96		
Budget Year (2022-23)	1,400,625.00	(18.83%)	Yes
1st Subsequent Year (2023-24)	1,323,825.00	(5.48%)	Yes
2nd Subsequent Year (2024-25)	1,270,874.00	(4.00%)	Yes

Explanation:
(required if Yes)

2021-22 includes COVID19 expenses, carry over and donations.

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 (2021-22)	2,097,747.00		
Budget Year (2022-23)	1,488,030.00	(29.07%)	Not Met
1st Subsequent Year (2023-24)	1,304,154.00	(12.36%)	Not Met
2nd Subsequent Year (2024-25)	1,247,800.00	(4.32%)	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	2,092,941.94		
Budget Year (2022-23)	1,525,975.00	(27.09%)	Not Met
1st Subsequent Year (2023-24)	1,453,031.00	(4.78%)	Not Met
2nd Subsequent Year (2024-25)	1,402,402.00	(3.48%)	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)

21-22, 22-23, 23-24 all include COVID19 Federal funding and 24-25 does not. COVID19 funding for 21-22 was \$222,019. COVID19 funding for 2022-23 is estimated at \$243,754. COVID19 funding for 2023-24 is estimated at \$78,946. COVID19 funding consists of CARES Act and ESSER. The balance for each year is Title 1 and Title 2.

Explanation:

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

2021-22 and 2022-23 include State COVID funding and the two subsequent years do not. COVID funding consists of CARES Act, LLM (Learning Loss Mitigation), ESSER (Elementary and Secondary School Emergency Relief, IPI (In Person Instruction) and ELO (Expanded Learning Opportunities). STRS on Behalf of State is included and for subsequent years is estimated to increase 5% annually.

Explanation:

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

2021-22 includes donations and other miscellaneous revenue including RESIG Return of Equity, MAA and CDPH COVID Testing funds. 2023-24 should be No, SACS error.

- 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)

2021-22 includes COVID19 expenses, carry over and donations.

Explanation:

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

2021-22 includes COVID19 expenses, carry over and donations.

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 excludes the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 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)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)

8,638,537.00

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

3% Required Budgeted Contribution¹
Minimum Contribution to the Ongoing and Major
(Line 2c times 3%) Maintenance Account

c. Net Budgeted Expenditures and Other Financing Uses

8,638,537.00

259,156.11

300,000.00

Met

79

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
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)	1,700,000.00	1,550,940.00	1,663,600.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	185,566.50	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)	1,885,566.50	1,550,940.00	1,663,600.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	9,993,178.29	9,711,624.99	10,068,267.94
	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)	9,993,178.29	9,711,624.99	10,068,267.94
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	18.9%	16.0%	16.5%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

6.3%	5.3%	5.5%
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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 (2019-20)	(600,390.54)	7,840,228.87	7.7%	Not Met
Second Prior Year (2020-21)	(86,912.36)	7,226,210.88	1.2%	Met
First Prior Year (2021-22)	(321,038.93)	7,321,236.93	4.4%	Met
Budget Year (2022-23) (Information only)	(443,419.00)	6,927,558.00		

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):

497

District's Fund Balance Standard Percentage Level:

1.3%

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		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	3,701,081.89	4,285,368.47	N/A	Met
Second Prior Year (2020-21)	3,446,591.47	3,684,977.93	N/A	Met
First Prior Year (2021-22)	3,586,786.50	3,598,065.57	N/A	Met
Budget Year (2022-23) (Information only)	3,277,026.64			

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 \$75,000 (greater of)	0 to 300
4% or \$75,000 (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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	497	497	497
Subsequent Years, Form MYP, Line F2, if available.)			
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):

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form 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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Expenditures and Other Financing Uses			03

	(Fund 01, objects 1000-7999) (Form MYP, Line B11)	9,275,410.00	8,771,151.00	8,800,061.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	9,275,410.00	8,771,151.00	8,800,061.00
4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	371,016.40	350,846.04	352,002.44
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	75,000.00	75,000.00	75,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	371,016.40	350,846.04	352,002.44

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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)	1,508,610.00	1,419,480.00	1,424,220.00
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)	1,508,610.00	1,419,480.00	1,424,220.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.26%	16.18%	16.18%
District's Reserve Standard (Section 10B, Line 7):		371,016.40	350,846.04	352,002.44
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 no longer possible and has not been for several years due to the higher special education costs and lower funding, negotiations difficulties, and our LCFF "Lite" status with an unduplicated pupil count below 30% resulting in little supplemental funding and no concentration funds. The salary agreements over the past several years were and are only affordable by using BAS funds. We are using these funds to keep programs and employee 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
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1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)

First Prior Year (2021-22)	(1,044,192.00)			
Budget Year (2022-23)	(1,194,989.00)	150,797.00	14.4%	Not Met
1st Subsequent Year (2023-24)	(1,210,889.00)	15,900.00	1.3%	Met
2nd Subsequent Year (2024-25)	(1,227,107.00)	16,218.00	1.3%	Met

1b. Transfers In, General Fund *

First Prior Year (2021-22)	1,369,817.00			
Budget Year (2022-23)	1,294,961.00	(74,856.00)	(5.5%)	Met
1st Subsequent Year (2023-24)	1,212,099.00	(82,862.00)	(6.4%)	Met
2nd Subsequent Year (2024-25)	1,155,800.00	(56,299.00)	(4.6%)	Met

1c. Transfers Out, General Fund *

First Prior Year (2021-22)	1,088,987.00			
Budget Year (2022-23)	920,787.00	(168,200.00)	(15.4%)	Not Met
1st Subsequent Year (2023-24)	820,787.00	(100,000.00)	(10.9%)	Not Met
2nd Subsequent Year (2024-25)	810,400.00	(10,387.00)	(1.3%)	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.
- Explanation:**
(required if NOT met)
- Special Education costs have increased while special education revenue declines.
- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.
- Explanation:**
(required if NOT met)
- 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)
- 2021-22 enrollment drop resulted state funding loss and to support 2 of the charter schools Basic Aid Supplement funds were shared to help cover that loss.
- 1d. NO - There are no capital projects that may impact the general fund operational budget.
- Project Information:**
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- Yes
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
		Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases				
California Department of Education				
SACS Web System				
System Version: SACS V1				
Form Version: 2				

18	F51	Total includes ACR Interest	5,314,463
4	F20 Postemployment Fund	F01+F03+F09/Obj 1199, 3xx1 (GASB73 Liab \$1,152,544)	177,860
N/A	F01 Unrest+R8150/F12 ABASP fees	F01+F03+F12/R0000+R8150/Obj 2x, 3xx2	97,040

TOTAL:				5,589,363

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
Type of Commitment (continued)	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	481,770	500,318	508,700	516,500
Supp Early Retirement Program	99,818	99,961	67,099	10,800
State School Building Loans				
Compensated Absences		100,000		
Other Long-term Commitments (continued):				
Total Annual Payments:	581,588	700,279	575,799	527,300
Has total annual payment increased over prior year (2021-22)?	Yes	No	No	No

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)

2022-23 includes 100% of the Compensated Absences and the two subsequent years do not include any.

to increase in total
annual payments)

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

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

The only retired person with medical benefits for their lifetime is a longtime superintendent. This will not be offered in the future. 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?	Actuarial				
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 60%;">Self-Insurance Fund</th> <th style="width: 40%;">Governmental Fund</th> </tr> <tr> <td style="height: 20px;"></td> <td style="text-align: center;">75,000</td> </tr> </table>	Self-Insurance Fund	Governmental Fund		75,000
Self-Insurance Fund	Governmental Fund					
	75,000					

4.	OPEB Liabilities	Data must be entered.
----	------------------	-----------------------

a.	Total OPEB liability	85,406.00
b.	OPEB plan(s) fiduciary net position (if applicable)	
c.	Total/Net OPEB liability (Line 4a minus Line 4b)	85,406.00
d.	Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e.	If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2021

5.	OPEB Contributions	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

	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)	6,090.00	6,212.00	6,356.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	6,090.00	6,212.00	6,356.00
	d. Number of retirees receiving OPEB benefits	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:	
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3.	Self-Insurance Liabilities	
	a. Accrued liability for self-insurance programs	
	b. Unfunded liability for self-insurance programs	

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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022- 23)	(2023-24)	(2024-25)
4. Self-Insurance Contributions			
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	35.3	33.7	31.7	31.7

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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.

No items unsettled from 2021-22 and before. Currently negotiating language, salary and benefits for the 2022-23 year.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
- If Yes, date of Superintendent and CBO certification:
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
- If Yes, date of budget revision board adoption:

No

4. Period covered by the agreement: Begin Date:

 End Date:

5. Salary settlement:

 Budget Year (2022-23)

 1st Subsequent Year (2023-24)

 2nd Subsequent Year (2024-25)

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 Settled6. Cost of a one percent increase in salary and statutory benefits

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Certificated (Non-management) 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

Yes	Yes	Yes
365693	375743	383258
100.0%	100.0%	100.0%
	2.0%	2.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

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

Budget Year	1st Subsequent Year	2nd Subsequent Year

Certificated (Non-management) Step and Column Adjustments

		(2022-23)	(2023-24)	(2024-25)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	Actual	50438	51447
3.	Percent change in step & column over prior year		2.0%	2.0%

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

		(2022-23)	(2023-24)	(2024-25)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	29.2	27.8	26.5	26.5

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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board meeting:

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

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Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

7. Amount included for any tentative salary schedule increases

--	--	--

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	164651	167944	171303
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year		2.0%	2.0%

Classified (Non-management) Prior Year Settlements

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

No

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

--	--	--

If Yes, explain the nature of the new costs:

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

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
Actual	26642	27175
2.0%	2.0%	2.0%

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

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

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
Yes	Yes	Yes

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) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	4.0	5.0	4.0	4.0

Management/Supervisor/Confidential

Salary and Benefit Negotiations

- Are salary and benefit negotiations settled for the budget year?

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2.	Salary settlement:	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	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")			

Negotiations Not Settled

3.	Cost of a one percent increase in salary and statutory benefits	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

4.	Amount included for any tentative salary schedule increases	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

Management/Supervisor/Confidential

Health and Welfare (H&W)
Benefits

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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			

Management/Supervisor/Confidential

Step and Column Adjustments

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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			

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are costs of other benefits included in the budget and MYPs?			
2.	Total cost of other benefits			96
3.	Percent change in cost of other benefits over prior year			

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 24, 2022

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 and COVID did not help with this situation. 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.

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End of School District Budget Criteria and Standards Review

Twin Hills Union School District:

Adopted Budget 2022-23

Exhibits

SCOE BIZ

Business Services

Bulletin No. 22-21 - Revised



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

May 19, 2022 – Revised May 26, 2022

To: Chief Business Officials
From: Sarah Lampenfeld, Director, External Fiscal Services
Subject: May Revision Guidance for the 2022-23 Budget Adoption

The purpose of this letter is to provide 2022-23 Adopted Budget guidance, along with the release of *The Common Message*, which will follow in early June or as soon as its published.

As a result of significant increases in cash trends, since January's Budget Proposal, revenues forecasts have been upgraded. This has generated historic revenues and the opportunity for the state to further support the Administration's implementation of the California For All Kids Plan. Additionally, the May Revision prepares for increased economic uncertainty created by the war in Ukraine, global supply chain disruptions, and record rates of inflation by means of building reserves, prepaying billions in debt, and making supplemental deposits into the Rainy-Day fund.

The May Revision proposes to re-bench the Test 1 percentage of the Proposition 98 Funding Guarantee to approximately 38.3 percent to accommodate enrollment increases related to the expansion of transitional kindergarten.

The May Revision updates the 2022-23 cost-of-living adjustment (COLA) to 6.56%; the largest COLA in the history of LCFF. Moreover, the proposal "to help local educational agencies address ongoing fiscal pressures, staffing shortages, and other operational needs" includes \$2.1 billion ongoing to increase Local Control Funding Formula's (LCFF's) base funding. The combined increase to the base funding and the COLA of 6.56% results in an overall impact of approximately 10%. The Governor also recognizes the impacts of student and staff absences, created by the Delta and Omicron surges, by allowing local educational agencies (LEAs) to be funded at the greater of their current year average daily attendance (ADA) or their current year enrollment adjusted for pre-COVID-19 absence rates in fiscal year 2021-22 and correspondingly proposes to modify the three-year rolling average, proposed with the January Budget, to conform with this new adjustment in fiscal year 2021-22.

Other significant proposals in the May Revision include a \$8 billion in one-time Proposition 98 General Fund Discretionary funds, \$2,813 add-on to LCFF for Transitional Kindergarten ADA, an additional \$1.5 billion to January's \$3 billion for one-time community schools grants, \$611.8 million ongoing to augment the state meal reimbursement rate for fiscal year 2022-23, \$403 million ongoing to Expanded Learning Opportunities Program (bringing the ongoing program to \$4.8 billion, and funding implementation four years ahead of schedule), and adjusts the

costs to expand eligibility for transitional kindergarten from \$639 million to \$614 million.

2021-22 and 2022-23 Cash Flow Projections

While the deferrals of fiscal year 2020-21 are in the past, it's still important to remember monthly updates of cash are imperative for the 2022-23 school year. Therefore, now is the time to [update your 2021-22 Cash Flow](#) with actuals through April 2022 and revise your estimates for May and June 2022. Accurate 2021-22 Cash Flow Projections provide reasonable June 30 cash balance estimates. The June 30 cash balance will be your 2022-23 July 1 beginning balance estimate.

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

The following should be considered when preparing the 2022-23 Adopted Budget, which is due to SCOE within 5 days of adoption or no later than July 1, 2022 (**whichever is sooner**):

Common Message (to follow)

Please read *The Common Message – May Revision 2022-2023* ([will follow this memo when available](#)).

Dartboard (attached)

Use the *SSC School District and Charter School Financial Projection Dartboard 2022-23 May Revision* ([attached](#)) for economic planning factors. Parameters, such as the COLA, PERS and STRS contribution rates have changed since the January budget proposal and preparation of 2021-22 Second Interim Reports.

LCFF Calculator

Given the Governor's May Revision proposals, FCMAT does not anticipate releasing an updated LCFF calculator [until after](#) the 2022-23 State Budget is enacted. Therefore, at this point, Districts and Charter have two options: v23.1a [or](#) mv23.1b – modeling version.

Please use one of the latest calculators available (either v23.1a or mv23.1b) and be sure to incorporate the May Revision's estimates for the 2022-23 Adopted Budget. See LCFF presentation attached to incorporate proposals into your LCFF calculator and/or to run different scenarios.

Both options were released on 4/18/2022 and include prepopulated data certified by the CDE for the first principal apportionment (2021-22 P-1), annual principal apportionment (2020-21 Annual), annual principal appointment revision 2 (2019-20 Annual R2) certified data. Both options will require updates to incorporate known P-2 data and the May Revision Budget Proposals.

What proposal should a District or Charter use for their 2022-23 Budget Adoption?

The short answer is: It depends! Each LEA is encouraged to run different scenarios based on the Governor's budget proposals then assess their LEA's budget risk and long-term forecast to determine which situation is best. Remember, May Revisions are still proposals and the final Budget deadline is June 15th. Through the Budget Committee and Subcommittee hearings, in addition to the Assembly and Senate's recommendations, the final Budget will be negotiated with the Governor.

Proposals that affect LCFF Calculations:

- ✚ COLA – it's recommended each LEA use the COLAs assumptions the SSC's Dartboard.
- ✚ \$2.1 billion increase to Local Control Funding Formula's (LCFF's) base funding – Based on both SSC and Capitol Advisor's May Revise presentations, the Senate and Assembly agree with the Governor that the base funding should be increased, in fact, the Senate and Assembly both propose higher increases than the Governor. If an LEA chooses to use the higher funding, please consider the impacts to the LEA's budget for if the increase does not materialize.
 - To increase the base: see example on LCFF presentation here. This will increase the base grants to match the May Revise Dartboard.
 - Note: These base grants estimates are SSC's calculations and NOT DOF's calculations.
- ✚ Three Prior-Year Average ADA Funding – The Governor's May Revision continues to propose a 3-year average for School Districts. Per SSC and Capitol Advisor's this option has a "strong probably" of being included in the final budget. Again, please run scenarios to determine the fiscal impact if the 3-year average is not included in the State Budget.
 - The modeling LCFF calculator includes this criterion for School Districts to use in their budget calculations.
- ✚ COVID-19 ADA Relief for 2021-22 – Proposed for School Districts, Classroom-based charter schools, and COEs. It is a comparison of attendance yields (ADA-to-enrollment percentage). This would allow the pre COVID-19 attendance ratio (2019-20's rate) to be applied to 2021-22's enrollment (CBEDS Fall 1 Enrollment). Per Capitol Advisors, this proposal **does not** have strong support; therefore, has a large margin of risk if included in projections given the opposition. This would modify the 3-year average ADA, if approved.
 - The current LCFF calculators (regular and modeling) **do not** include this option therefore, a hand calculation would be required. **This option is not recommend given its risk and the probability of error in calculating.**
- ✚ Declining Enrollment Protection for Charter Schools – This proposal is for Charter Schools in fiscal year (FY) 2021-22 only. This proposal would allow Charter Schools to be funding on the greater of Current-year ADA or Prior-year ADA for FY 2021-22. Per SSC, this language is not present in any active bills in the Senate Assembly.
 - The current LCFF calculators (regular and modeling) **do not** include this option therefore, hand calculation would be required. **This option is not recommend given its risk and the probability of error in calculating.**

Based on the proposals, SCOE continues to recommend fiscal prudence. LEAs are encouraged run scenarios, discuss scenarios and risk with cabinet, and have a contingency plan. Also, Districts subject to the reserve cap, should consider impacts of the proposals to reserve levels.

Lastly, SCOE recommends sending LCFF calculators to your Fiscal Advisor before finalizing projections for the 2022-23 Adopted Budget.

Discretionary Funding

The May Revision include a \$8 billion in one-time Proposition 98 General Fund Discretionary funds, which is approximately \$1,500 per ADA (per LOA). LEAs again should assess the risk to their LEA's budget if these funds are not included in the final State Budget. SSC and Capitol Advisors felt these dollars had potential risk of not materializing in the final budget. "The Legislature may want to target this money rather than provide to all LEAs and keep fully discretionary." per Capitol Advisors.

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 2022-23 budget, prescribed information must be provided for public review and comment.

Local Reserve Cap

The Governor's fiscal year 2022-23 budget proposal includes deposits into the education rainy day fund for 2020-21 through 2022-23 since all four conditions of Proposition 2 would be met. The proposed deposits would trigger a 10% cap on district reserves for the 2022-23 fiscal year. Basic aid and districts with fewer than 2,501 ADA are exempt from the reserve cap. **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 2021-22 Second Interim Reports.

Employer Contribution Rates – May Revise 2022	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%	25.20%	24.60%	23.70%

Transportation:

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

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

Basic Aid/ Excess Tax School Districts

- *Minimum State Aid* ~ Under LCFF, basic aid districts will receive minimum state aid (hold harmless funding) of no less than the amount received in 2012-13, which represents their categorical allocation net of 8.92% fair share reduction.
- 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, 2023 and is included in the audit guide. Don't forget to follow all the guidelines in Ed Code 48301 through 48317.

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

 Basic Aid 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.

 Local Control and Accountability Plan (LCAP)

The 2022-23 LCAP includes new additions to the Action Tables (formally known as the Expenditure Tables) in addition to the new distinction between increased and/or improved services for unduplicated students.

Below is a recap for LEA's to remember/consider during LCAP development:

- New distinction between “increased” versus “improved” services for unduplicated pupils, which allows LEAs to meet the increased or improved services requirement quantitatively (at a cost) or qualitatively (at no cost).
 - **ONLY LCFF funds count towards meeting Minimum Proportionality Percentage (MPP)**
 - The increased and/or improved services requirement can be met quantitatively and/or qualitatively. It is NOT a spending requirement.
 - To increase services means to grow services in quantity (at a cost)
 - To improve services means to grow services in quality (at no cost)
- All LEAs must complete the 2021-22 Action Tables for the Annual Update
- New LCFF Carryover Table
- **Focus on LCFF funds (Qualification for contributing requirement)**
 - A calculation of the difference between the total budgeted expenditures of planned actions and the total estimated actual expenditures for those actions
 - A determination of the percentage point difference, if any, between the total planned qualitative improvements based on the planned specific actions reported in the LCAP and the total actual qualitative improvements for those actions reported in the LCAP, as applicable
- Updated Increased and Improved Services Section

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 2022-23 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2022-23 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	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA ¹	1.70%	6.56%	5.38%	4.02%	3.72%
Planning COLA	5.07% ²	6.56%	5.38%	4.02%	3.72%

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA of 6.56%	\$531	\$539	\$555	\$643
Additional LCFF Investment of \$2.1 billion ³	\$266	\$270	\$278	\$322
2022-23 Base Grants	\$8,890	\$9,024	\$9,291	\$10,767
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$925	—	—	\$280
2022-23 Adjusted Base Grants ⁴	\$9,815	\$9,024	\$9,291	\$11,047

*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2021-22	2022-23	2023-24	2024-25	2025-26
California CPI	6.55%	6.11%	3.14%	1.97%	2.31%
California Lottery	Unrestricted per ADA	\$163	\$163	\$163	\$163
	Restricted per ADA	\$65	\$65	\$65	\$65
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$38.30
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.78
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.34	\$19.33	\$20.11
	Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.88
Interest Rate for Ten-Year Treasuries	2.17%	3.71%	3.25%	3.08%	3.10%
CalSTRS Employer Rate ⁵	16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵	22.91%	25.37%	25.20%	24.60%	23.70%
Unemployment Insurance Rate ⁶	0.50%	0.50%	0.20%	0.20%	0.20%
Minimum Wage ⁷	\$15.00	\$15.50	\$16.00	\$16.40	\$16.70

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$76,000	0 to 300
The greater of 4% or \$76,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

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

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

³Amounts are estimated by SSC and are subject to change.

⁴Additional funding is provided for students who are designated as eligible for free and reduced-price meals, foster youth, 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.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were brought down by a prior year \$2.3 billion payment from the state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 Enacted State Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

⁷Minimum wage increases and are effective January 1 of the respective year.

Planning Factors for 2022-23 and MYPs

Key planning factors for LEAs to incorporate into their 2022-23 budget and multiyear projections are listed below and are based on the latest information available.

Planning Factor	2022-23	2023-24	2024-25
Cost of Living Adjustment (COLA)			
LCFF COLA	6.56%	5.38%	4.02%
Special Education COLA	6.56%	5.38%	4.02%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	25.37%	25.20%	24.60%
State Unemployment Insurance	0.50%	0.50%	0.50%
Lottery			
Unrestricted per ADA	\$163	\$163	\$163
Prop. 20 per ADA	\$65	\$65	\$65
Mandated Block Grant			
Districts			
K-8 per ADA	\$34.94	\$36.82	\$38.30
9-12 per ADA	\$67.31	\$70.93	\$73.78
Charters			
K-8 per ADA	\$18.34	\$19.33	\$20.11
9-12 per ADA	\$50.98	\$53.72	\$55.88

2022-23 Adopted Budget ✧ EXHIBIT B ✧ Assigned/Unassigned Detail



**Twin Hills
School District**

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2022-23 Adopted Budget Attachment Balances in Excess of Minimum Reserve

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

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

2022-23

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

Combined Assigned and Unassigned/Unappropriated Fund Balances		
Form	SACS Fund 01	22-23 Budget
01	General Fund	\$2,828,607.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$314,668.00
Total Assigned and Unassigned Ending Fund Balances		\$3,143,275.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$371,016.00
Remaining Balance to Substantiate Need		\$2,772,259.00

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

Form 01 Unrestricted Fund Balance @ 6/30/22 - \$5,000 revolving cash
Form 17 - include estimated interest (rounded)

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

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

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

Form	Fund	22-23 Budget	Description of Need
01	General Fund (Assigned)	\$1,137,594.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,508,610- standard 4% \$371,016
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 \$341,431 is included above.
01	General Fund (Assigned)	\$195,867.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$400,386.00	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)	(\$846,256.00)	Assignment adjustment: Negative amount indicates one of the above
01	General Fund (Assigned)	\$100,000.00	** assignments will be reduced by this amount
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$314,668.00	COVID19 Legal for Distance Learning
			Volatile State revenues/funding for schools, cash to cover deferrals
Total of Substantiated Needs		\$2,772,259.00	
Remaining Unsubstantiated Balance		\$0.00	

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

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

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

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

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

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

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2022-23 Adopted Budget ❖ EXHIBIT B ❖ Assigned/Unassigned Detail - Page 2

2022-23

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

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

Orchard View Charter D53 Fund 09

Form	Fund	22-23 Budget	Description of Need
D53 09	Orchard View Charter (Assigned)	\$379,000.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	<u>(\$195,867.00)</u>	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	<u><u>\$183,133.00</u></u>	Unrestricted Ending Fund Balance

SunRidge Charter D21 Fund 09

Form	Fund	22-23 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$541,370.00	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>(\$400,386.00)</u>	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	<u><u>\$158,984.00</u></u>	Unrestricted Ending Fund Balance

Funds 12 through 40

Form	Fund	22-23 Budget	Description of Need
12	After School Program	<u>\$138,517.00</u>	Fee based fund: To be used for and by this program only
Equals =	Total of Assigned Fund Balances in Fund 12	<u><u>\$138,517.00</u></u>	
20	Post Employment Benefits	<u>\$561,455.00</u>	Set aside for unfunded liabilities (OPEB/Health Insurance & Pensions/Cash Buy-outs)
Equals =	Total of Assigned Fund Balances in Fund 20	<u><u>\$561,455.00</u></u>	
21	Bond Building Fund	<u>\$159,640.00</u>	Measure M Projects only
Equals =	Total of Assigned Fund Balances in Fund 21	<u><u>\$159,640.00</u></u>	
40	Special Reserve for Capital Outlay Projects	<u>\$108,578.00</u>	For large projects or capital equipment purchases
Equals =	Total of Assigned Fund Balances in Fund 40	<u><u>\$108,578.00</u></u>	

2022-23 Adopted Budget ✕ EXHIBIT B ✕ Assigned/Unassigned Detail



**Twin Hills
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2022-23 Adopted Budget Attachment
Balances in Excess of Minimum Reserve

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

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

2023-24

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

Combined Assigned and Unassigned/Unappropriated Fund Balances

Form	SACS Fund 01	2023-24 Budget
01	General Fund	\$2,856,105.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$316,668.00
	Total Assigned and Unassigned Ending Fund Balances	\$3,172,773.00
	Reserve Standard Percentage Level as defined by Criteria and Standards	4%
	Less District's Reserve Standard as defined by Criteria and Standards	\$350,846.00
	Remaining Balance to Substantiate Need	\$2,821,927.00

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

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

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

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

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

Form	Fund	2023-24 Budget	Description of Need
01	General Fund (Assigned)	\$1,068,634.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,419,480 - standard 4% \$350,846
01	General Fund (Assigned)	\$30,000.00	West Count JPA: Special Education
			West Count JPA: Transportation
			Fund Balance support: F03 to maintain 17% reserve net, amount of \$319,730 is included above
01	General Fund (Assigned)	\$0.00	
01	General Fund (Assigned)	\$61,857.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$330,418.00	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
			Fund Balance support: All sites due to increased costs for pensions (CalSTRS & CalPERS)
01	General Fund (Assigned)	\$300,000.00	** assignments will be reduced by this amount
			Assignment adjustment: Negative amount indicates one of the above
01	General Fund (Assigned)	(\$825,650.00)	** 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	\$316,668.00	Volatile State revenues/funding for schools
	Total of Substantiated Needs	\$2,821,927.00	
	Remaining Unsubstantiated Balance	\$0.00	

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

Orchard View Charter D53 Fund 09

Form	Fund	2023-24 Budget
D53 09	Orchard View Charter (Assigned)	\$385,600.00
09	Orchard View Charter (Assigned)	(\$61,857.00)
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$323,743.00

Description of Need

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

SunRidge Charter D21 Fund 09

Form	Fund	2023-24 Budget
D21 09	SunRidge Charter (Assigned)	\$545,520.00
09	SunRidge Charter (Assigned)	\$18,000.00
09	SunRidge Charter (Assigned)	(\$330,418.00)
Equals =	Total of Assigned Fund Balances in D21	\$233,102.00

Description of Need

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

Please see page 1 of this Exhibit for important information.

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2022-23 Adopted Budget ✕ EXHIBIT B ✕ Assigned/Unassigned Detail



**Twin Hills
School District**

APPLE BLOSSOM | K-5
ORCHARD VIEW | K-12
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2022-23 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	\$2,926,925.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$318,668.00
Total Assigned and Unassigned Ending Fund Balances		\$3,245,593.00
Reserve Standard Percentage Level as defined by Criteria, and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$352,002.00
Remaining Balance to Substantiate Need		\$2,893,591.00

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)	\$1,072,218.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,424,220 - standard 4% \$352,002
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 \$266,365 is included above
01	General Fund (Assigned)	\$0.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$208,467.00	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
			Fund Balance support: All sites due to increased costs for pensions (CalSTRS & CalPERS)
01	General Fund (Assigned)	\$300,000.00	** CalPERS)
			Assignment adjustment: Negative amount indicates that some of the above assignments will be reduced by this amount
01	General Fund (Assigned)	(\$575,762.00)	** 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	\$318,668.00	Volatile State revenues/funding for schools, cash to cover deferrals
Total of Substantiated Needs		\$2,893,591.00	
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
D53 09	Orchard View Charter (Assigned)	\$389,700.00
09	Orchard View Charter (Assigned)	\$134,086.00
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$523,786.00

Description of Need

Amount required to comply w/BP3100, 17% reserve
Required to be assigned per GASB54
Unrestricted Ending Fund Balance

SunRidge Charter D21 Fund 09

Form	Fund	2024-25 Budget
D21 09	SunRidge Charter (Assigned)	\$547,400.00
09	SunRidge Charter (Assigned)	\$18,000.00
		(\$208,467.00)
Equals =	Total of Assigned Fund Balances in D21	\$356,933.00

Description of Need

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

Please see page 1 of this Exhibit for important information.

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Twin Hills
School District

APPLE BLOSSOM | K-5
ORCHARD VIEW | K-12
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LCFF Key Words and Phrases

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

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

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

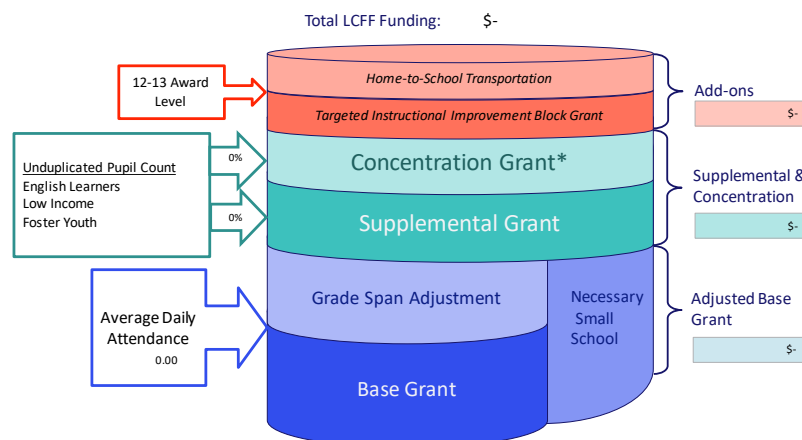
Target Entitlement: Amount at full funding.

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

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

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

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





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Fund 14 – Deferred Maintenance

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

Extreme Hardship Grant details:

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

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

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

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

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

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

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