



**Twin Hills
School District**

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

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Second Interim Report

2022-23



Second Interim Report: 2022-23

The Board is asked to review and approve the Second Interim Report with a positive certification. The purpose of the Interim report is to review the financial condition of the District for the current and subsequent two fiscal years. This review is a snapshot in time and is done twice each year, at the end of October and the end of January. Assumptions must be made regarding future years and are noted with the report. The report ending October 31 is 1st Interim and a major portion of budget updates are done by that date based on the state adopted budget and known information on staffing, salary and benefit costs, and enrollment. Now at 2nd Interim budget updates are at a minimum as revenue is updated based on actual ADA for the first four months of school (August through December) and the expenditure budgets are fine-tuned.

On January 10, 2023, Gov. Gavin Newsom released the proposed state budget for 23-24. This proposal includes a change to the cost of living adjustment (COLA) for 23-24, from the adopted budget/1st Interim amount of 5.38% to the higher amount of 8.13%. Although the projected COLA for 23-24 increased from adopted budget/1st Interim, it should be noted that for the following year the COLA decreases. The multi-year projections have been updated with these changed COLA percentages:

Report Period	Revenue Item	2022-23	2023-24	2024-25
Adopt Budget	Planning COLA	6.56%	5.38%	4.02%
First Interim	Planning COLA	6.56%	5.38%	4.02%
Second Interim	Planning COLA	6.56%	8.13%	3.54%

Please note these are estimates used for planning LCFF revenue for the two subsequent years and are based on the Governor's proposed budget and not a guarantee of funding. The January proposed budget begins a six-month process of enacting a new state spending plan for next fiscal year. In May there will be a revision to the proposed budget called the May Revise that will give us guidance for the 23-24 budget and future years. Receiving a COLA for the subsequent years is critical as we are still dealing with pension reform (CalSTRS and CalPERS retirement systems) and the annual 2% step increase for salaries. The multi-year projections for our schools included with this interim report show separate lines for Employee Benefits STRS and Employee Benefits PERS, this is done as the employer cost for these retirement plans has been increasing at an impractical pace since 2015-16. A recap of these increases is on page 13 of this report.

The Federal government gave schools COVID19 stimulus funding over the past few years with very specific uses, spending timelines and detailed reporting. Federal stimulus revenue and expenditures are shown on separate lines on the multi-year projections. Showing these items separately allows us to see this one time revenue and the allowable one time expenses more readily. Federal resources do not allow a fund balance instead we record unearned revenue at the end of the year when funds are not spent and record the revenue in the year expenditures are made. The State of California for the past two years has given, and continues to give, schools funding for learning loss and expanded learning and this one time revenue is shown on a separate line. Expenses for this one time state funding plus the federal stimulus funding are shown on separate lines of the MYPs and the line title starts with "COVID19". Please see the Categorical Program recap on page 17 of this report for details regarding this type of funding.

Revenue is based on ADA. Apple Blossom is currently able to take advantage of a rolling 3 year average for funded ADA. Our other three schools are charters and are required to use the current year ADA. Our ADA suffered this year due to COVID, the flu, and a new respiratory illness (RSV) which reduced our usual attendance percentage from about 96 to 91 at most of our schools. For the subsequent years I increased the attendance percentage and this increases our ADA. I am using enrollment estimates from site administrators as well as enrollment history for 2023-24. There are notes with each school regarding these enrollment estimates. An enrollment and ADA recap is included with this report. Enrollment was updated at 1st Interim using actual counts on CBEDs day in October 2022. ADA was updated at 2nd Interim using actual attendance for the months of August through December (P-1 reporting period).

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

Attached is a bulletin from SCOE, Exhibit A, giving districts guidance and recommendations for preparation of the Second Interim with essential parameters from the BASC Common Message and the SSC Dartboard. A copy of the full 2022-23 Second Interim BASC Common Message is available upon request. Sufficient contingency reserves continue to be essential to maintain fiscal solvency as revenue levels off and pension costs increase. A recap of assignments and reserves is included with this report (Exhibit B).

General Fund Operating Budget: Twin Hills District, Apple Blossom Elementary (Grades TK-5), and Twin Hills Charter Middle School (Grades 6-8)

Overall Condition of the District

The financial condition of the District's General Fund changed at 1st Interim due to changes in LCFF Base Funding and new block grants. At 2nd Interim there are no significant updates to the current year LCFF. It is still probable that some schools will need to reduce expenses next year or use some of the new categorical funding to assist in maintaining the level of expenses we currently incur. All charter schools will need assistance from the general fund ending balance to maintain the 17% required reserve. The general fund continues to transfer Basic Aid Supplement Funding to some schools to assist with salary increases given over the past several years or support overall expenses. Sustaining a strong reserve is critical in maintaining a strong cash position and to mitigate volatility in funding. The general fund and each charter have a paragraph regarding cash for their particular fund in this narrative, there are no state cash deferrals this year.

Enrollment/ADA Trends

In the Adopted Budget, the enrollment projection for the district as a whole was estimated at 1,006. That estimated enrollment decreased by 49 at First Interim to 957 and this enrollment decreased by 1 for 2nd Interim. Apple Blossom reduced enrollment of 27 for this year is partially due to COVID19 as parents continue to keep TK and Kindergarten students home. The enrollment at Twin Hills CMS was estimated at 205 at adopted budget and was reduced by 1 at 1st Interim and remains at 204 for 2nd Interim. Declining enrollment is a state issue as families leave partly due to wild fires or COVID job loss, or the ability to work from home, wherever home is. For the General Fund reports, we use ADA (average daily attendance) for Apple Blossom Elementary and the Twin Hills Charter Middle School.

- ◆ The Adopted Budget ADA for Apple Blossom was 304. At First Interim the ADA estimation for Apple Blossom was actually 276 but the funded ADA increased to 351.83 due to the state approved declining enrollment protection that allows non-charter schools to use a 3 year rolling average. At 2nd Interim the ADA estimation decreased to 268 which lowers the average funded ADA to 345.97. Previously non-charter schools were allowed to use the higher ADA based on the current year or the prior year, use of this rolling average is extremely helpful especially while we deal with declining enrollment and lower ADA due to COVID and other illnesses keeping our students at home. Our ADA attendance percentage this year due to COVID19 and other absences is 92% when it is usually 96% and this results in a noticeable loss of state funding.
- ◆ The ADA for Twin Hills Charter Middle School at adopted budget was 193 and for 2nd Interim ADA is 190. This decrease is attributed to the same attendance percentage issue all our schools have as mentioned above. Charter schools are funded on current year ADA.

Estimates for 23-24 and 24-25 have been updated at 2nd Interim as we expect attendance will return to a more normal absence percentage next year. The Superintendent and Site Administrators continue to work on increasing enrollment at both of these schools.

Status of Negotiations

Salary and language negotiations for this fiscal year are complete. The THTA and District agreement was reached in August and includes a 6% on schedule salary increase for all district employees and an additional 1% salary increase for certificated staff as they added 2 work days to their calendar. The health benefits contribution was increased to \$1,100 per month. Salary and benefit agreements were also finalized for 2023-24 and include the COLA as an on schedule salary increase for all district employees and an increase to the health benefit contribution of an additional \$100 per month. The estimated costs for the 23-24 agreement are included on the multi-year projections.

Retirement Packages

The retirement packages offered to qualified retirees are specified in the certificated bargaining unit contract. There is a specific formula based on age at the time of retirement used to calculate an amount of money the retiree is entitled to. This district offers a cash buy-out option to teachers to encourage and assist with early retirement. We currently have 9 retired employees receiving the cash buy-out (CRSP) costing the district over \$110,000 for this year. Cash buy-outs are paid through payroll in equal payments in September for three years. This district pays lifetime benefits for one retired long-term superintendent in the amount of \$5,492 this year. The change in the contract five years ago requires a new OPEB actuary study annually as OPEB is for health benefits only. The actuary study done for the 21-22 audit updates the estimated OPEB liability, GASB #75, is over \$75k. We also contend with GASB Statement #73 which requires

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accounting for our cash buy-out program (CRSP) in the audit. An actuarial study was just completed and the new liability is \$1,098,000.

Encroachments

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

Special Education	\$680,671
Transportation	\$147,260
Cafeteria	\$ 60,400

- ◆ There is not much the District can do to eliminate the encroachment of Special Education as these costs are driven by the needs of the children in the District. We can make an effort to control the costs to lower this encroachment. There is a decrease to this encroachment of over \$45,000 since 1st Interim due to updated WC Consortium costs.
- ◆ Short of cutting bus service to certain areas, the District probably cannot make significant cuts in the transportation program. The concern is that cutting bus service could adversely affect pupil attendance. A few years ago the state decided to add JPA Transportation funding to LCFF revenue based on information provided by West County Transportation. Our JPA reported that this district should receive \$95,000. We show this in the revenue section of the MYP, the state includes this amount in the LCFF Target. Transportation expenses are included in objects 5000 and we have a reserve of \$30,000 for transportation. The Governor's budget for next year includes increasing transportation funding by COLA each year and this is included on the MYP.
- ◆ Providing healthy, nutritious meals for students served by well trained staff in a properly equipped cafeteria annually costs this district \$50,000 or more. This amount is attributed to staff and repair costs as we receive federal and state reimbursement for the meals purchased from Revolution Foods through the National School Lunch Program and Universal Meal Program. Universal Meals is new this year and results in additional staff time as the number of meals served increased since we now serve breakfast as well as lunch and participation is higher as meals are free.

Multi-year Commitments

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

Revenue Adjustments

For each interim report we adjust our revenue forecast for the year. At 1st Interim the updated forecast was due to the change in ADA, EPA (Education Protection Account) state funding and an increase in property tax revenue. At 2nd Interim ADA decreased slightly resulting in adjustments to state LCFF and EPA funding as well as In Lieu Property Taxes. In February the state certifies principal apportionment (PA) funding based on actual attendance reported at P-1 (first 4 months of school, August through December). The estimated Basic Aid Supplement funding increased based on this updated PA calculation. State funding changes for the next two years as there is an estimated increase to the COLA. Some of the changes in revenue have corresponding changes in various expenditure categories particularly for new categorical funding and once donations are received. For Funds 01 and 03 the total overall increase for all types of revenue as detailed on pages 5 through 7 is \$62,873. Please see information on Orchard View Charter and SunRidge Charter later in this report.

The total LCFF Sources increased from Adopted Budget to 1st Interim by \$695,732 due to the use of the new 3 year rolling ADA for Apple Blossom. There is a very small increase at 2nd Interim of \$11,424 due to actual 22-23 P-1 ADA information which reduces LCFF and EPA funding and increased Basic Aid Supplement funding.

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Fund 01 – LCFF Sources

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8011	LCFF State Aid	\$1,868,094	\$1,840,088	\$1,818,039	-\$ 22,049
8011	Basic Aid Supplement*	800,000	800,000	900,000	+ 100,000
8012	Education Protection Account	158,040	609,094	575,123	- 33,971
8041	Secured Property Taxes	4,300,000	4,400,000	4,400,000	0
8091	Revenue Transfer to F14	(50,000)	(50,000)	(50,000)	0
8096	In Lieu Property Tax Transfer	(2,929,771)	(2,823,301)	(2,825,736)	- 2,435
8097	Special Ed Property Tax Transfer	0	0	0	0
	Totals	\$4,146,363	\$4,775,881	\$4,817,426	+\$ 41,545
	ADA	304.00	351.83	345.97	-5.86

Fund 03 - Charter School Revenue

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8011	LCFF State Aid	\$ 836,228	\$ 661,721	\$ 651,210	-\$ 10,511
8012	Education Protection Account	150,941	396,663	377,412	- 19,251
8096	In Lieu Property Taxes	869,917	864,916	864,557	- 359
	Totals	\$1,857,086	\$1,923,300	\$1,893,179	-\$ 30,121
	ADA	193	193	190	-3

	Total Form 01: Line A.1)	\$6,003,449	\$6,699,181	\$6,710,605	+\$ 11,424
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**Basic Aid Supplement information: As a sponsor of charter schools, a district must transfer a share of its property taxes to those charter schools. The amount transferred to the charter schools is based on a formula of an equal amount of taxes per ADA for both district students and charter students. If there are students attending the district's charter schools who reside outside the district's boundary, the district may be eligible for supplemental state funding based on the ADA of those students.

Approximately 70% of the students at Twin Hills' three charter schools reside in school districts other than Twin Hills. Based on these students' districts of residence, the district is eligible for this supplemental state funding. For the 2021-22 school year this district received over \$860,000. At budget adoption this year we included an estimate of \$800,000 due to declining enrollment. We provide an estimate based on prior year as the calculation is never fully complete until after the school year is over when property taxes and actual out of district ADA are known. Due to the continued complicated formulas for qualification and funding amounts, the County recommends this funding be used for one time purposes. This district uses these funds to support ongoing salary increases, declining enrollment issues and to maintain programs. At 1st interim we did not update the amount but for 2nd Interim principal apportionment information from CDE indicates we will receive over \$900,000 as ADA at Apple Blossom declines and property tax revenue increases.

Federal Revenue: Federal Revenue changed at 2nd Interim due to an increase in Title I and Title II funding based on the first principal apportionment. COVID19 funding increased in Fund 01 due to a Special Education IDEA (Individual with Disabilities Education Act) ARP (American Rescue Plan Act 2021) distribution from the Sonoma SELPA (Special Education Local Plan Areas). Below is a table showing specific amounts for each type of federal revenue.

Fund 01 – Federal Revenue

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8181	Special Ed PL 101-476	\$120,300	\$120,300	\$120,300	\$ 0
8290	Title IA Improving Acad. Ach.	47,000	45,360	46,567	+ 1,207
8290	Title IIA Prof. Learning	8,300	9,182	9,208	+ 26
8290	COVID19 Fund 01	208,327	241,297	265,257	+ 23,960
8290	COVID19 Fund 03	35,427	35,427	35,427	0
	Total Form 01: Line A.2)	\$419,354	\$451,566	\$476,759	+\$ 25,193

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Other State Revenue: Other State Revenue shows mandate block grant, lottery and other state categorical funding. As required, the STRS On-Behalf of State revenue is included along with the expense to match, please remember this is a book only entry, no money received and no money spent. The COVID19 state funding received in previous years and carried over to this year is called the In-Person Instruction Grant (IPI). The line showing 22-23 State Adopted Budget Categorical Programs includes ELO-P (extended education), Universal PreK, the Arts, Music, Instructional Materials Discretionary Block Grant, and the Learning Recovery Emergency Block Grant. None of these categorical programs were included in this district's adopted budget as they were not finalized until the state adopted their budget and approved the trailer bill. These programs were included in the 1st Interim along with the Charter Declining Enrollment Protection for Twin Hills CMS based on prior year ADA loss. Please see the categorical recap on the last page of this narrative that gives details on each categorical program. At 2nd Interim we adjusted lottery based on a lower estimated ADA and added some funding for prior year ELPAC testing.

Fund 01 – Other State Revenue

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8520	Kitchen Infrastructure/Training	\$ 0	\$ 100,000	\$ 100,000	\$ 0
8550	Mandate Block Grant	10,412	10,039	10,039	0
8560	Lottery Unrestricted & Restricted	72,504	68,256	66,360	- 1,896
8590	ERMHS (Mental Health)	12,000	22,000	22,000	0
8590	Testing and Student ID			725	+ 725
8590	STRS On-Behalf of State	267,489	270,437	270,437	0
8590	COVID19 State Funding	42,500	49,500	49,500	0
8590	22-23 State Adopt Bud Cat Pgms		565,173	565,173	0
	Totals	\$404,905	\$1,085,405	\$1,084,234	-\$ 1,171

Fund 03 – Other State Revenue

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8550	Mandate Block Grant	\$ 3,558	\$ 3,587	\$ 3,587	\$ 0
8560	Lottery Unrestricted & Restricted	46,056	47,874	46,926	- 948
8590	STRS on-Behalf of State	134,169	133,754	133,754	0
8590	COVID19 State Funding		7,271	7,271	0
8590	Charter Declining Enroll Protect		335,500	335,500	0
8590	22-23 State Adopt Bud Cat Pgms		287,646	287,646	0
	Totals	\$183,783	\$815,632	\$814,684	-\$ 948

	Total Form 01: Line A.3)	\$588,688	\$1,901,037	\$1,898,918	-\$ 2,119
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Other Local Revenue: For 2nd Interim Other Local Revenue was updated due to an increase in interest as the government tries to slow inflation. At 1st Interim we increased the special education funding from the SELPA (County Office Transfers) and Interagency services to include revenue from SCOE for a teacher on loan for this year. At both 1st and 2nd Interim Object 8699 is increased as we budget grant and donation funding based on cash actually received.

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Fund 01 – Other Local Revenue

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8650	Leases and Rentals	\$ 19,588	\$ 19,588	\$ 19,588	-\$ 0
8660	Interest	20,000	35,000	45,000	+ 10,000
8677	Interagency Services	30,000	134,649	134,649	0
8689	Reimbursements from SR/Presch	303,400	303,400	303,400	0
8699	Donations, all other local		50,730	64,869	+ 14,139
8792	County Office Transfers	105,000	145,000	145,000	0
	Totals	\$477,988	\$688,367	\$712,506	+\$ 24,139

Fund 03 – Other Local Revenue

Projected Revenue

Object	Revenue Item	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
8650	Leases and Rentals	\$ 0	\$ 0	\$ 0	\$ 0
8660	Interest	2,000	4,000	5,500	+ 1,500
8699	Donations and all other local		6,000	8,736	+ 2,736
	Totals	\$ 2,000	\$ 10,000	\$ 14,236	+\$ 4,236

	Total Form 01: Line A.4)	\$479,988	\$698,367	\$726,742	+\$ 28,375
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	Total Revenues Form 01: Line A.5)	\$7,491,479	\$9,750,151	\$9,813,024	+\$ 62,873
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Expenditure Adjustments

The changes in expenditures include any needed adjustments in salaries and benefits due to updated personnel changes since 1st Interim. At 1st Interim the budget was updated for the on schedule salary increase for certificated of 7% and classified and administration of 6%. These salary increases also increased the employee benefits costs along with the increased contribution to health and welfare. Other expenditure categories are updated to meet projected needs along with amounts that will offset some of the changes in revenue for specific programs, including budgeting for donation and grant amounts. At 1st Interim carryover was budgeted. Also, at 1st Interim, COVID19 expenses to match that revenue were updated. The total expenditure increase from Adopted Budget to 1st Interim was over \$1.1 million and from 1st Interim to 2nd Interim was \$28,082.

Fund 01& 03 Combined

Projected Expenditures

Line #	Section B Expenditures	Adopt Budget	1 st Interim	2 nd Interim	Diff 1 st -2 nd Int
B1	Certificated Salaries	\$3,273,934	\$3,513,355	\$3,530,955	+\$ 17,600
B2	Classified Salaries	1,333,573	1,483,961	1,467,431	- 16,530
B3	Employee Benefits	2,161,067	2,310,989	2,308,223	- 2,766
B4	Books & Supplies	125,350	342,011	369,051	+ 27,040
B5	Services & Other Oper. Expenses	1,400,625	1,835,735	1,838,473	+ 2,738
B6	Capital Outlay	0	0	0	0
B7	Other Outgo	60,074	60,074	60,074	0
	Total Form 01: Line B.9)	\$8,354,623	\$9,546,125	\$9,574,207	+\$ 28,082

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

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- ◆ **Salaries and Employee Benefits:** The total salaries and employee benefits increased by over \$500,000 at 1st Interim due to the 7% certificated and 6% administrative and classified salary increases agreed to in August. These costs have now been fine-tuned for 2nd Interim with a net change of -\$1,696.
- ◆ **Books & Supplies;** At 1st Interim updates include the set up of Kitchen Infrastructure equipment purchases totaling \$100,000 and carryover of over \$76,000, including maintenance supplies, Lottery, RESIG safety and unspent donation balances. At 2nd interim there are a small amount of expense adjustments mainly to instructional materials and maintenance supplies.
- ◆ **Services & Other Oper. Expenses:** Updates at 1st Interim included the set up of some ESSER/COVID expenses of over \$70,000 primarily for software license fees. Changes since adopted budget also include a small amount of carryover, Garden and Music services, addition of special education costs (mainly for speech and preschool services) of over \$125,000, Universal PreK expenses to be allocated of \$59,000 and budgeting matching expenses for donation and grant dollars received before October 31, 2022. This is where the cost for JPA Transportation of \$95,000 is budgeted to match the revenue. Special Education costs are included in this object and this includes, but is not limited to, the West County Special Ed Consortium and Non-Public Schools. The updates for 2nd interim have a net change that is immaterial.

Other Financing Sources/Uses

Amounts in this section are transfers in and out between the district, the charters and other funds. Transfers In and Transfers Out amounts remain unchanged from 1st Interim.

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

Transfer In F01 GF from F09 Orchard View Sp Ed EC	\$ 150,000
Transfer In F01 GF from F09 Orchard View Direct Costs	230,000
Transfer in F01 GF from F03 Twin Hills CMS Sp Ed EC	150,000
Transfer in F01 GF from F03 Twin Hills Charter MS Direct Costs	200,000
Transfer in F03 THCMS from F01 GF Basic Aid Sup funds	450,000
Transfer in F01 GF from F12 Apple Blossom After School Pgm	15,000
Transfer in F01 GF +F03 THCMS from F20 OPEB/CRSP	<u>111,132</u>

Total Form 01, Line D.1a) Total Transfers In **\$1,306,132**

Transfers Out (761X)

Transfer Out F01 GF to Cafeteria (Fund 13)	\$ 60,400
Transfer Out F03 THCMS to F01 GF Direct Costs	350,000
Transfer Out F01 GF to F03 THCMS BAS	450,000
Transfer Out F01 GF to F09 OV BAS/CRSP	60,403
Transfer Out F01 GF to D21 SR BAS – see Other Outgo	<u> </u>

Total Form 01, Line D.1b) Total Transfers Out **\$ 920,803**

Fund Balance

The original Adopted Budget fund balance is an estimate before the final accounting is completed or the 2021-22 school year. Now that last year is closed, the beginning fund balance at July 1, 2022 is in fact \$4,136,360. At this point the budgeted year-end balance has been adjusted to reflect the items detailed previously in this report resulting in a net increase to the

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fund balance of \$624,146. This increase is from restricted resources (new categorical programs). The ending fund balance at June 30, 2023 is now estimated to be \$4,760,507. Some portions of this balance are reserved or designated (assigned) for specific purposes, please see Exhibit B for details. Here is a breakdown of these reserves and designations and the resulting Unassigned/Unappropriated Amount:

Ending Fund Balance @ 6/30/23	\$ 4,760,507
Revolving Cash	5,000
Reserved: Restricted Resource Balances	1,100,179
Assignment for JPAs: Special Ed Consort (1) and West County Transportation	70,000
Assignments Detailed on Exhibit B (2)	1,869,878
Reserve for Economic Uncertainties (REU)	1,715,450
Unassigned/Unappropriated Amount	\$ 0

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

Cash Position

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

Multi-year Projections

This district's general fund is expected to experience a slight fluctuation in funded ADA over the next two years based on the 3 year rolling average Apple Blossom is allowed to use. We can expect a slight change in enrollment due to COVID19 and the overall declining enrollment state issue but with changes to the TK age limit the believe is enrollment will vary only slightly in the subsequent years. The general fund has a sufficient estimated fund balance over that period. Please see the Multi-year Projections and corresponding Assumptions for details.

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

Due to enrollment fluctuation issues, these schools will need to realign staffing to match the student enrollment during the next few years. To support this necessary transition, Basic Aid Supplement funds will be transferred to the middle school for the next few years. The current estimated transfer amount for 2022-23 and the next two years is \$450,000. The combined MYP includes expense reductions of \$650,000 for 2023-24 and this reduction remains for 2024-25. To achieve these needed expense reductions, I am indicating certificated and classified staff will be reduced and so will service costs. With reductions in staff and the additional BAS funding from Fund 01, Fund 03/Twin Hills CMS, is overspending by small amounts in the subsequent years.

Even with the reductions in staff and other expenses at Apple Blossom Elementary/Fund 01, there is overspending in the subsequent years. We have assignments in the fund balance that will be reduced in future years as we strive to maintain the 17% reserve. This overspending is not sustainable and a plan to remedy this will need to be crafted and discussed. Always remember that the budget is a living document based on information at a specific point in time. Please note that if state funding, ADA, staffing or programs change, the budget is updated.

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

The District has, in the past, been able to offset a portion of expenses for instructional assistants and enrichment programs through the THAB Educational Foundation and pledges to the Walkathon-Jogathon. During the COVID19 years we did not receive these funds. This year Apple Blossom already had the Walkathon-Jogathon and raised over \$37,000. The THAB Educational Foundation is once again supporting enrichment programs. These contributions are greatly appreciated.

Summary

At this time in the fiscal year, the district is in satisfactory financial condition. It is recommended that, based upon this Second Period Interim Financial Report, the Governing Board approve a positive certification indicating that this District will be able to meet its financial obligations at year end. Approval of the attached February budget updates is also requested.

CHARTER SCHOOLS

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

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

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

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

Since the Adopted Budget, the most significant changes in Orchard View’s revenue is the increase in LCFF Base funding and the ADA reduction of 3. Other State is usually Lottery and STRS on Behalf of State but now it includes the new 22-23 categorical programs. Please see the last page of this narrative for categorical program details. Local is interest, stipend reimbursement from SCOE and grant funding. The net decrease in revenue from 1st Interim to 2nd Interim is \$6,562

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Orchard View's revenue changes since the 2022-23 Adopted and 1st Interim Budgets:

<i>Revenue</i>	Adopted Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
ADA	213	211	210	-1
LCFF Sources	\$2,217,074	\$2,287,190	\$2,276,773	-\$ 10,417
Other State w/State COVID19	198,289	458,761	458,524	- 237
Local	2,000	4,500	8,592	+ 4,092
Total Revenue	\$2,417,363	\$2,750,451	\$2,743,889	-\$ 6,562

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

<i>Expenditures</i>	Adopted Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
Salaries & Benefits	\$1,868,979	\$2,086,959	\$2,048,834	-\$ 38,125
Books & Supplies	68,716	91,504	92,359	+ 855
Services	52,200	84,926	129,651	+ 44,725
Total Expense	\$1,989,895	\$2,263,389	\$2,270,844	+\$ 7,455
Transfer In (Rev)	60,387	60,403	60,403	0
Transfer Out (Exp)	380,000	380,000	380,000	0
Net Increase/(Decrease) To Fund Balance	\$ 107,855	\$ 167,465	\$ 153,448	-\$ 14,017

- ❖ At 1st Interim Salaries & Benefits increased due to the actual costs for certificated staff including the 7% on schedule salary increase and the 6% salary increase for administration and classified staff. Benefit costs increased due to the higher district contribution for health and welfare. There was also increased costs for adding classified time to supervise student arrival and during breaks. At 2nd Interim certificated salary adjustments were made due to staffing issues.
- ❖ Books & Supplies increased at 1st Interim due to carryover of \$20k and Services increased due to budgeting UPK of \$26k to be allocated plus small updates based on current expenses. At 2nd Interim small fine-tuning was done including use of some Arts, Music, IMDBG funds to cover the cost of software and guidance counseling previously paid for using COVID dollars.
- ❖ Transfer In increased a few dollars at 1st Interim based on the actual cost for the CRSP payment for this year. Transfer Out is for the administrative costs MOU and special education excess costs.

Orchard View's ending fund balance at June 30, 2022 is \$186,313. At 2nd Interim the current estimate is that there will be an increase of \$153,448 to this fund balance. The Net Ending Fund Balance will be \$339,761. Of this amount, \$282,619 is restricted and includes CA Clean Energy Jobs balance of \$45,523, Educator Effectiveness of \$32,036, Art Music IMD BG of \$104,674, Learning Recovery ER BG \$91,435 and A-G Grants \$8,951. The balance of \$57,142 is Assigned for the reserve. The actual 17% reserve is be \$427,120 and to support this amount there is an assignment in Fund 01 for \$369,978.

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

The multi-year projecting shows Orchard View will be able to meet its obligations for this year and the two subsequent years. For the two subsequent years the estimated enrollment provided by the site administrator will be 240 and the calculated ADA is 231. This school annually has a waiting list and currently has enough certificated staff to handle this increased enrollment and offer a variety of classes on campus. The Orchard View LCFF multi-year revenue projection is provided with this interim report.

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

At 1st Interim, the revenue budget for SunRidge Charter School changed drastically due the Declining Enrollment Protection funding of \$589,000, the amount of funding lost last year when enrollment/ADA declined by 64 due to the MMR vaccination issue. Right before the school year started for 2021-22, MMR vaccination waivers by certain doctors were no longer valid according to the state. These funds will replenish SunRidge's reserve that was depleted last year due to this issue. This year we did not gain back all the students that left last year as anticipated and ADA decreased from adopted budget by 18 at 1st Interim and has decreased another 5 at 2nd Interim. This lower ADA results in reduced LCFF funding and decreases Lottery revenue and Mandate Block Grant funding. The Federal revenue line decreased at 2nd Interim due to correcting the reimbursements for the Universal Meal Program as the Federal amount will be less than the State amount. Other State revenue is Mandate Block Grant, Lottery, State Universal Meal Program reimbursement and the STRS On-Behalf of State plus the Declining Enrollment Protection and the new 22-23 categorical programs. Please see the last page of this narrative for categorical program details. Local consists of interest, pledges from families, special education funding, After Care Program fee revenue, a Transfer In of \$50,000 BAS funds to help cover expenses, \$72,000 for SELPA revenue, and \$10,074 to cover CRSP costs from District 53, Fund 01. The net decrease in revenue at 2nd Interim is \$61,759.

SunRidge's revenue changes since the 2022-23 Adopted & 1st Interim Budgets:

<i>Revenue</i>	Adopted Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
ADA	244	226	221	-5
LCFF Sources	\$2,473,061	\$2,387,137	\$2,335,338	-\$ 51,799
Federal COVID19 +Meal Reimb	110,475	145,785	109,785	- 36,000
Other State w/State COVID19 +Meal Reimb	254,981	1,298,387	1,333,202	+ 34,815
Local	338,000	380,173	371,398	- 8,775
Transfers In	132,074	132,074	132,074	
Total Revenue	\$3,308,591	\$4,343,556	\$4,281,797	-\$ 61,759

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

<i>Expenditures</i>	Adopted Budget	1st Interim	2nd Interim	Diff 1st-2nd Int
Salaries & Benefits	\$2,443,249	\$2,720,207	2,662,104	-\$ 58,103
Books & Supplies	194,751	228,298	229,658	+ 1,360
Services	674,755	772,277	777,402	+ 5,125
Capital Outlay	0	5,000	5,000	0
Total Expense	\$3,312,755	\$3,725,782	\$3,674,164	-\$ 51,618
Net Increase/(Decrease) to Fund Balance	(\$ 4,164)	\$ 617,774	\$ 607,633	-\$ 10,141

- ◆ Salaries & Benefits increased at 1st Interim due to the salary increase of 7% for certificated and 6% for classified and administration. At 2nd Interim classified salaries and benefits were updated to deduct amounts that will not be spent due to staff absences or unfilled positions.
- ◆ At 1st Interim Books and Supplies increased due to carryover and Services increased due to budgeting UPK to be allocated of \$56k along with some carryover. At 2nd Interim the budget for these items has been fine-tuned based on actual expenses.

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The actual beginning fund balance at July 1, 2022 is \$547,136. After deducting reduced revenue and expenses, the anticipated June 30, 2023 fund balance is \$1,154,769. From this amount we reserve \$4,000 for revolving cash; \$576,140 is restricted and includes ELO-P of \$155,615, CA Clean Energy Jobs balance of \$11,604, Educator Effectiveness of \$49,771, Art Music IMD BG of \$131,104, Learning Recovery ER BG \$158,046 and \$70,000 for the After Care Program; \$18,000 for the 8th Grade field trip RESIG deductible; \$602,810 per Board Policy 3100 (17%) leaving the Assigned Balance After Above estimation at a negative \$46,181. There is an assignment in Fund 01 for the negative balance so this school will meet the 17% reserve. The two subsequent years include assignments to maintain a 17% reserve as well as required expenditure reductions. Expenditure reductions are necessary if state funding does not increase or if enrollment/ADA does not return to a more normal level.

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

The multi-year projection subsequent years include the estimated cost for the Pine Crest campus rent based on the long term lease with Sebastopol USD. This MYP shows SunRidge will meet its obligations for this year and will require an assignment in Fund 01 to meet the 17% reserve. Please see the MYP and Assumptions for further details. A LCFF revenue multi-year projection is included with this First Interim Report. This charter school enrollment and ADA show a slight change for the next 2 years based on information provided by the site administrator.

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 remains as we wait for further instructions from the State.

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

The employer cost for retirement will be an issue in future years as the cost climbs to 19.1% for CalSTRS and 28.1% for CalPERS, the classified retirement plan. Governor Newsom understands pension reform may devastate school districts and has chosen previously to provide millions of dollars to fund the CalSTRS and CalPERS liability resulting in a reduced employer cost for 20-21 and 21-22. This year there is no relief as the State decided to increase LCFF Base Funding and give one-time categorical funds instead.

Retirement Plan Year:	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
STRS ER Rates	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%	16.92%	19.10%	19.10%	19.10%
PERS ER Rates	11.847%	13.888%	15.531%	18.062%	19.721%	20.70%	22.91%	23.57%	27.00%	28.10%

Necessary Expense Reductions are shown for three of our schools and are an overall amount of the reduction needed and a plan will need developed. The only way to avoid expense reductions is if state funding or enrollment increases. New categorical program funding may allow us to slow the expense reductions when using these new funds to support current programs.

Twin Hills School District's Other Funds

Fund 12 – Child Development

For the 2nd Interim reporting period there were no budget updates. At 1st Interim budget updates were made to account for actual revenue and expenses for the 2022 summer program and known payroll for this school year. The amount in Transfers Out is due to the district for custodial and utility costs. The actual beginning fund balance is \$144,496 for the 2022-23 fiscal year. The expenditures over revenue now estimated to be \$3,808. After setting aside a reserve for revolving cash of \$4,000, the Assigned Balance is estimated to be \$136,688 and is for use by this fund only as it is fee based.

Fund 13 – Cafeteria

This fund accumulates all of the revenue and expenses related to the meal program for Apple Blossom/Orchard View and Twin Hills CMS. The SunRidge meal program is accounted for separately, as they are a different district number, by using a special resource. Universal Meals began in August of 2022. This allows students to receive two meals each school day at no cost to the students. We currently do not sell any other items in the cafeteria as breakfast is currently being served at snack time. 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. We are constantly adjusting meal ordering to match consumption. 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 general fund annually makes a contribution to this program.

At 2nd Interim the Federal and State Revenue were updated to correct the government agency we expect reimbursement from. As this is a State program, we will receive more state funding than federal and based on reimbursements so far these amounts were updated. The actual beginning fund balance is \$5,807 for the 2022-23 fiscal year. After setting aside a reserve for revolving cash of \$4,000, and for inventory of \$457, the Restricted Balance is estimated to be \$1,350.

Fund 14 – Deferred Maintenance

This district was awarded an Extreme Hardship Grant originating in 2007-08, please see Exhibit D for details. In 2018-19 California Solar Initiative funds (\$145,000) received during the past five years from the installation of the solar panels during the summer of 2011, were transferred from the sites to this fund in order to maintain the solar panels and their safe operation. Due to LCFF, these funds are now included in that calculation and the district is responsible for transferring revenue to this fund based on site needs. Projects are identified and vetted by the Superintendent and Site Administrators. This list of projects is approved by the board annually resulting in these funds being committed. 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. There will be a new list submitted to the board in April of 2023 as we hope projects put off due to the pandemic can once again be reviewed and hopefully completed. The ending balance of \$258,965 is Committed.

Fund 17 – Special Reserve for Other than Capital Outlay Projects

This is the fund we transferred \$330,807 of 2008-09 Basic Aid Supplement funding to. Beginning that year the state budget deteriorated at an alarming pace and during the toughest years Basic Aid Supplement funds were transferred to each site directly from the general fund in order to maintain educational programs. For 2011-12 and 2012-13 the amounts of Basic Aid Supplement funds this district received were spent on one-time expenses, such as advertising. In 2013-14 a 5% salary increase was negotiated and in order to fund 50% of this additional cost, BAS funds were transferred to all schools, the AB After School Program, and the Cafeteria Program from Fund 01. In 2013-14 we transferred out \$200,000 of these funds to Fund 20 to reserve them for Postemployment Benefits. The beginning fund balance for 2022-23 is \$312,448 and is currently estimating interest revenue in the amount of \$3,000 will be added during this fiscal year. The projected ending fund balance for 2022-23 is \$315,448. This amount is Assigned based on GASB54 for use as necessary due to the volatile state revenue and funding for schools. This is the fund cash is borrowed from first if needed throughout the year.

Fund 20 – Special Reserve for Postemployment Benefits

In June, 2004, the Government Accounting Standards Board (GASB) issued its final accrual accounting standards for retiree healthcare benefits (OPEB). These standards state school districts must disclose this liability in their annual financial statements (audit report). This standard is called GASB Statement #45. Our THTA Contract offered teachers an early retirement plan where they could select either healthcare benefits or a cash buy-out. In July of 2011 an actuarial valuation of our OPEB, which is just the cost for medical benefits for retirees, indicated that our liability was over \$760,000. In July of 2014 an updated actuarial study increased our liability to over \$900,000. Use of this fund and the actual movement of money into it is substantiation of the district's effort to set aside and fund this liability in accordance with GASB 45 and in 2013-14 the board approved transferring funds from Fund 17 and an amount reserved from Fund 01 to this fund for postemployment benefits. A change in contract language in April, 2016, no longer offering district paid healthcare benefits as part of the early retirement program for teachers, left the only option available as cash paid in equal payments annually for three years. This change resulted in a new actuarial study which decreased our estimated OPEB liability to just over \$74,000 which is the estimated liability for one retired superintendent, this is now called GASB75. A 2021-22 actuarial valuation states the liability is now \$73k. There is now a GASB Statement #73 that came into effect just a few years ago which requires us to report a liability for our cash buy-out program which is considered a pension. A new actuarial valuation was completed for the 21-22 audit. This new actuarial valuation indicates our liability is currently \$1,098,000. In 2018-19 this district transferred \$200,000 into this fund from the general fund. In 2019-20 there was a transfer made for \$150,000 into this fund from the general fund. A plan to fully fund this liability is in progress. For 2022-23 there are 9 retired teachers and 1 retired principal receiving CRSP and to cover these cost over \$111,132 will be transferred to the schools this pertains to. The ending Assigned fund balance is currently estimated to be \$550,262.

Fund 21 – Building (Bond) Fund

This fund is used to record the revenue from the sale of bonds and construction expenses based on the Measure M approved project list. In March of 2011 bonds were sold and after paying off the Zions Bank capital lease, \$2,047,108 was deposited into this fund. In 2010-11 and 2011-12 a large percentage of funds were spent on the solar project, modular project at THCMS, MUR upgrades at THCMS including a lighting and sound system, and energy efficient lighting in the THCMS Gym and in the AB MUR. In 2012-13 and 2013-14 the Orchard View Portable project and the District Technology Infrastructure project (Structured Cable Plan) were completed. Currently there are no budgeted expenses and the only revenue budgeted is for interest in the amount of \$1,500. The beginning fund balance for this fund is \$158,544 and after adding budgeted revenue we are left with an Assigned ending balance of \$160,044. These funds can only be used for Measure M approved projects.

Fund 25 – Capital Facilities Fund

This fund is used to collect the revenue generated through developer fees. This fund's budget was updated at 2nd Interim to increase interest revenue. We currently do not collect developer fees per board direction as we are in a declining enrollment situation. 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 \$41,337.

Fund 40 – Special Reserve for Capital Projects

This fund is used to accumulate funds to be used for capital improvements or equipment purchases. The budgeted revenue is interest only. The budget was updated at 1st interim to add in the cost to purchase a new mower for Apple Blossom and at 2nd Interim to increase interest revenue. The fund balance is projected to be approximately \$97,534 at the end of the fiscal year and this balance is Assigned and will only be used for site or building improvements or equipment individually costing over \$5,000.

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Categorical funding by Resource: Apple Blossom Elementary/District								
Res #	Revenue	Final year to spend	Spent 20-21	Spent 21-22	Budget Exp 22-23	Fund Balance	Balance	Program Title
2600	\$65,951	22-23				\$65,951		\$0 Expanded Learning Opportunities Program ELO-P 2021-22
2600	\$144,669	23-24				\$144,669		\$0 Expanded Learning Opportunities Program ELO-P 2022-23 updt P1 \$144,774
3210	\$32,867	21-22	\$32,864	\$3				\$0 Elementary and Secondary School Emergency Relief Fund (ESSER) Fund
3212	\$162,388	22-23	\$69,500	\$92,875	\$13			\$0 Elementary and Secondary School Relief II (ESSER II) Fund
3213	\$291,946	23-24		\$55,000	\$164,000		\$72,946	Elementary and Secondary School Emergency Relief III (ESSER III) Fund
3214	\$72,987	23-24					\$72,987	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss
3215	\$16,100	21-22	\$16,100					\$0 Governor's Emergency Education Relief Fund: Learning Loss Mitigation
3216	\$37,213	22-23		\$21,417	\$15,796			\$0 Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve
3217	\$8,539	22-23			\$8,539			\$0 Expanded Learning Opportunities (ELO) Grant: GEER II
3218	\$24,241	23-24		\$13,080	\$11,161			\$0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency
3219	\$41,788	23-24			\$41,788			\$0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss
3220	\$129,341	20-21	\$129,341					\$0 Coronavirus Relief Fund: Learning Loss Mitigation
6053	\$59,621	25-26			\$59,621			\$0 Universal Prekindergarten Planning and Implementation Grant
6266	\$108,349	25-26			\$23,376	\$84,973		\$0 Educator Effectiveness Funds (EEF)
6762	\$191,384	25-26			\$5,000	\$186,384		\$0 Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD)
7420	\$31,545	20-21	\$31,545					\$0 State Learning Loss Mitigation Funds
7422	\$139,729	23-24		\$90,229	\$49,500			\$0 In-Person Instruction (IPI) Grant
7425	\$115,647	23-24		\$71,647	\$44,000			\$0 Expanded Learning Opportunities (ELO) Grant
7426	\$25,277	23-24		\$25,277				\$0 Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff
7435	\$169,499	27-28		\$0		\$169,499		\$0 Learning Recovery Emergency Block Grant (LRE)
Totals	\$1,869,081		\$279,350	\$369,528	\$422,794	\$651,476	\$145,933	
Categorical funding by Resource: Twin Hills Charter Middle School								
Res #	Revenue	Final year to spend	Spent 20-21	Spent 21-22	Budget Exp 22-23	Fund Balance	Balance	Balance
2600	\$50,000	22-23				\$50,000		\$0 Expanded Learning Opportunities Program ELO-P 2021-22
2600	\$50,000	23-24				\$50,000		\$0 Expanded Learning Opportunities Program ELO-P 2022-23
3215	\$11,040	21-22	\$7,633	\$3,407				\$0 Governor's Emergency Education Relief Fund: Learning Loss Mitigation
3216	\$19,966	22-23		\$19,966				\$0 Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve
3217	\$4,583	22-23		\$4,583				\$0 Expanded Learning Opportunities (ELO) Grant: GEER II
3218	\$13,006	23-24			\$13,006			\$0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency
3219	\$22,421	23-24			\$22,421			\$0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss
3220	\$75,894	20-21	\$75,894					\$0 Coronavirus Relief Fund: Learning Loss Mitigation
6266	\$56,675	25-26		\$9,138	\$7,175	\$40,362		\$0 Educator Effectiveness Funds (EEF)
6762	\$130,278	25-26				\$130,278		\$0 Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD)
7420	\$16,682	20-21	\$16,682					\$0 State Learning Loss Mitigation Funds
7422	\$74,971	23-24		\$67,700	\$7,271			\$0 In-Person Instruction (IPI) Grant
7425	\$62,049	23-24		\$57,049	\$5,000			\$0 Expanded Learning Opportunities (ELO) Grant
7426	\$13,562	23-24		\$13,562				\$0 Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff
7435	\$107,368	27-28		\$0		\$107,368		\$0 Learning Recovery Emergency Block Grant (LRE)
Totals	\$708,495		\$100,209	\$175,405	\$54,873	\$378,008	\$0	
Categorical funding by Resource: Orchard View School								
Res #	Revenue	Final year to spend	Spent 20-21	Spent 21-22	Budget Exp 22-23	Fund Balance	Balance	
2600		22-23						\$0 Non Classroom based, not eligible
3215		21-22						\$0 Governor's Emergency Education Relief Fund: Learning Loss Mitigation
3216	\$21,076	22-23		\$21,076				\$0 Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve
3217	\$4,836	22-23		\$4,836				\$0 Expanded Learning Opportunities (ELO) Grant: GEER II
3218	\$13,729	23-24		\$13,729				\$0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency
3219	\$23,667	23-24		\$23,667				\$0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss
3220	\$14,336	20-21	\$14,336					\$0 Coronavirus Relief Fund: Learning Loss Mitigation
6053	\$26,005	25-26			\$26,005			\$0 Universal Prekindergarten Planning and Implementation Grant
6266	\$44,837	25-26		\$4,625	\$8,176	\$32,036		\$0 Educator Effectiveness Funds (EEF)
6762	\$141,774	25-26			\$37,100	\$104,674		\$0 Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD)
7412+13	\$8,951	25-26				\$8,951		\$0 A-G Completion Improvement Grant Program
7420	\$17,598	20-21	\$17,598					\$0 State Learning Loss Mitigation Funds
7422		23-24						\$0 In-Person Instruction (IPI) Grant
7425	\$65,497	23-24		\$65,497				\$0 Expanded Learning Opportunities (ELO) Grant
7426	\$14,316	23-24		\$14,316				\$0 Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff
7435	\$91,435	27-28				\$91,435		\$0 Learning Recovery Emergency Block Grant (LRE)
7810	\$2,327	27-28			\$2,327			\$0 Other State: Ethnic Studies
Totals	\$490,384		\$31,934	\$147,746	\$73,608	\$237,096	\$0	
Categorical funding by Resource: SunRidge School								
Res #	Revenue	Final year to spend	Spent 20-21	Spent 21-22	Budget Exp 22-23	Fund Balance	Balance	
2600	\$50,000	22-23				\$50,000		\$0 Expanded Learning Opportunities Program ELO-P 2021-22
2600	\$105,615	23-24				\$105,615		\$0 Expanded Learning Opportunities Program ELO-P 2022-23/updt p1 \$105,691
3215	\$7,820	21-22	\$5,920	\$1,900				\$0 Governor's Emergency Education Relief Fund: Learning Loss Mitigation
3216	\$23,567	22-23			\$23,567			\$0 Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve
3217	\$5,408	22-23			\$5,408			\$0 Expanded Learning Opportunities (ELO) Grant: GEER II
3218	\$15,351	23-24			\$15,351			\$0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency
3219	\$26,464	23-24			\$26,464			\$0 Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss
3220	\$75,801	20-21	\$75,801					\$0 Coronavirus Relief Fund: Learning Loss Mitigation
6053	\$55,852	25-26			\$55,852			\$0 Universal Prekindergarten Planning and Implementation Grant
6266	\$56,771	25-26			\$7,000	\$49,771		\$0 Educator Effectiveness Funds (EEF)
6762	\$131,104	25-26				\$131,104		\$0 Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMD)
7420	\$19,510	20-21	\$19,510					\$0 State Learning Loss Mitigation Funds
7422	\$86,719	23-24	\$13,807	\$26,912	\$46,000			\$0 In-Person Instruction (IPI) Grant
7425	\$73,276	23-24		\$73,276				\$0 Expanded Learning Opportunities (ELO) Grant
7426	\$16,007	23-24		\$16,007				\$0 Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff
7435	\$158,046	27-28				\$158,046		\$0 Learning Recovery Emergency Block Grant (LRE)
Totals	\$907,311		\$115,038	\$118,095	\$179,642	\$494,536	\$0	

Twin Hills USD
Enrollment and ADA
2022-23 2nd Interim Jan 2023

Updated at 2nd Interim
based on actual P-1 attendance
COVID19 Pandemic: In-Person

	Prior to COVID19 Pandemic 2019-20			COVID19 Pandemic: Distance & Hybrid 2020-21			COVID19 Pandemic: In-Person 2021-22			2022-23 CURRENT FISCAL YEAR			2023-24 1ST SUBSEQUENT YEAR			2024-25 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 (Oct 5)	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	186.13	52	193	176	53	180	170	50	180	170	50
4-6	134	129.41	35	102	129.41	28	109	100.15	21	100	92	19	105	98	20	105	98	20
4-6: NPS	1	1.06		1	0.00													
7-8: NPS				1	1.06		1	0	0									
9-12																		
SCOE Class TK-3 or 6-22																		
Totals	401	377.65	99	360	377.65	88	320	286.28	73	293	268	72	285	268	70	285	268	70
Ratio of ADA to Enrollment / Percentage Unduplicated	LCFF=391	94.18%	25.32%	LCFF=353	104.90%	24.86%	LCFF=315	89.46%	23.47%	LCFF=293	91.47%	24.57%	LCFF=285	94.04%	23.89%	LCFF=285	94.04%	23.89%
				G TK-3=249, G4-6=102, NPS=2			AB will be funded on prior year ADA 377.59			AB will be funded on 3 year rolling average, this year = 345.97			AB will be funded on 3 year rolling average, this year = 310.28			AB will be funded on 3 year rolling average, this year = 274.09		
CHARTER SCHOOL Twin Hills CMS																		
K-3																		
4-6	62	58.73	18	76	58.73	20	64	59.97	16	53	50	17	60	57	19	60	57	19
7-8	186	174.76	42	150	174.76	29	143	135.62	31	151	140	40	145	138	38	145	138	38
9-12																		
Ungraded																		
Totals	248	233.49	60	226	233.49	49	207	195.59	47	204	190	57	205	195	57	205	195	57
Ratio of ADA to Enrollment / Percentage Unduplicated		94.15%	24.19%		103.31%	21.68%		94.49%	22.71%		93.14%	27.94%		95.12%	27.80%		95.12%	27.80%
CHARTER SCHOOL Orchard View																		
K-3	45	45.08	5	48	45.08	7	48	45.38	6	37	37	10	67	65	18	67	65	18
4-6	43	40.57	4	45	40.57	10	47	44.65	8	40	40	8	45	43	8	45	43	8
7-8	35	37.19	7	42	37.19	10	36	37.44	6	44	42	9	30	28	6	30	28	6
9-12	104	102.78	23	113	102.78	23	91	85.38	16	95	91	17	98	95	18	98	95	18
Ungraded																		
Totals	227	225.62	39	248	225.62	50	222	212.85	36	216	210	44	240	231	50	240	231	50
Ratio of ADA to Enrollment / Percentage Unduplicated		99.39%	17.18%		90.98%	20.16%		95.88%	16.22%		97.22%	20.37%		96.25%	20.83%		96.25%	20.83%
Sub-Totals District 53	876	837	198	834	837	187	749	695	156	713	668	173	730	694	177	730	694	177
CHARTER SCHOOL SunRidge																		
K-3	144	136.88	45	147	136.88	51	107	99.42	40	131	119	45	125	119	44	125	119	44
4-6	84	77.97	23	72	77.97	28	63	54.12	27	73	66	27	72	67	27	72	67	27
7-8	53	49.29	15	51	49.29	16	45	43.29	11	39	36	11	43	40	12	43	40	12
9-12																		
Ungraded																		
Totals District 21	281	264.14	83	270	264.14	95	215	196.83	78	243	221	83	240	226	83	240	226	83
Ratio of ADA to Enrollment / Percentage Unduplicated		94.00%	29.54%		97.83%	35.19%		91.55%	36.28%		90.95%	34.16%		94.17%	34.58%		94.17%	34.58%
							Funded @ 200.22 based on PY attend %											
TOTALS ALL SITES	1,157	1,100.90	281	1,104	1,100.90	282	964	892	234	956	889	256	970	920	260	970	920	260

State of Emergency for California ends 2/28/2023



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	304.00	351.83	345.97	345.97	(5.86)	-2.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	304.00	351.83	345.97	345.97	(5.86)	-2.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	304.00	351.83	345.97	345.97	(5.86)	-2.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Apple Blossom Elementary School

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	193.00	193.00	190.00	190.00	(3.00)	-2.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	193.00	193.00	190.00	190.00	(3.00)	-2.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	213.00	211.00	210.00	210.00	(1.00)	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	213.00	211.00	210.00	210.00	(1.00)	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	406.00	404.00	400.00	400.00	(4.00)	-1.0%

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	244.00	221.00	221.00	221.00	0.00	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	244.00	221.00	221.00	221.00	0.00	0.0%

2022-23 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,003,449.00	6,699,181.00	3,941,776.57	6,710,605.00	11,424.00	0.2%
2) Federal Revenue		8100-8299	419,354.00	476,759.00	9,642.00	476,759.00	0.00	0.0%
3) Other State Revenue		8300-8599	588,688.00	1,901,762.00	602,342.32	1,898,918.00	(2,844.00)	-0.1%
4) Other Local Revenue		8600-8799	479,988.00	722,027.00	257,187.96	726,742.00	4,715.00	0.7%
5) TOTAL, REVENUES			7,491,479.00	9,799,729.00	4,810,948.85	9,813,024.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,273,934.00	3,514,355.00	1,803,106.47	3,530,955.00	(16,600.00)	-0.5%
2) Classified Salaries		2000-2999	1,333,573.00	1,467,431.00	806,276.56	1,467,431.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,161,067.00	2,307,960.00	1,013,962.20	2,308,223.00	(263.00)	0.0%
4) Books and Supplies		4000-4999	125,350.00	360,180.00	157,800.59	369,051.49	(8,871.49)	-2.5%
5) Services and Other Operating Expenditures		5000-5999	1,400,625.00	1,880,563.00	1,071,794.30	1,838,472.64	42,090.36	2.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	60,074.00	60,074.00	60,073.95	60,074.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,354,623.00	9,590,563.00	4,913,014.07	9,574,207.13		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(863,144.00)	209,166.00	(102,065.22)	238,816.87		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,294,961.00	1,306,132.00	486,131.07	1,306,132.00	0.00	0.0%
b) Transfers Out		7600-7629	920,787.00	920,803.00	335,402.69	920,803.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			374,174.00	385,329.00	150,728.38	385,329.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(488,970.00)	594,495.00	48,663.16	624,145.87		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,639,558.00	4,136,360.00		4,136,360.81	.81	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,639,558.00	4,136,360.00		4,136,360.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,639,558.00	4,136,360.00		4,136,360.81		
2) Ending Balance, June 30 (E + F1e)			3,150,588.00	4,730,855.00		4,760,506.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		

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2022-23 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	316,981.00	1,100,178.00		1,100,178.47		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,319,997.00	1,910,227.00		1,939,878.21		
West County JPAs: Special Ed and Transportation	0000	9780	70,000.00					
Fund Balance Support: Charters	0000	9780	596,253.00					
Technology Hardware Replacement	0000	9780	500,000.00					
Facilities: Repair/Replace	0000	9780	600,000.00					
Pension & Salary Increase Support	0000	9780	300,000.00					
Assignment Reduction due to Support	0000	9780	(846,256.00)					
COVID19 Legal: Distance Learning	0000	9780	100,000.00					
West County JPAs: Special Ed and Transportation	0000	9780		70,000.00				
Fund Balance Support: Charters	0000	9780		416,159.00				
Technology Hardware Replacement	0000	9780		500,000.00				
Facilities: Repair/Replace	0000	9780		600,000.00				
Pension & Salary Increase Support	0000	9780		300,000.00				
Assignment Reduction due to Supports	0000	9780		(75,932.00)				
COVID19 Legal: Distance Learning	0000	9780		100,000.00				
West County JPAs: Special Ed and Transportation	0000	9780				70,000.00		
Fund Balance Support: Charters	0000	9780				416,159.00		
Technology Hardware Replacement	0000	9780				500,000.00		
Facilities: Repair/Replace	0000	9780				600,000.00		
Pension & Salary Increase Support	0000	9780				300,000.00		
Assignment Reductions due to Supports	0000	9780				(46,280.79)		
COVID19 Legal: Distance Learning	0000	9780				100,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,508,610.00	1,715,450.00		1,715,450.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2022-23 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,003,449.00	6,699,181.00	3,941,776.57	6,710,605.00	11,424.00	0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	98,730.00	433,151.00	59,102.72	431,111.00	(2,040.00)	-0.5%
4) Other Local Revenue		8600-8799	281,988.00	432,092.00	86,619.53	435,092.00	3,000.00	0.7%
5) TOTAL, REVENUES			6,384,167.00	7,564,424.00	4,087,498.82	7,576,808.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,736,146.00	3,050,505.00	1,581,664.27	3,067,105.00	(16,600.00)	-0.5%
2) Classified Salaries		2000-2999	1,035,129.00	1,125,528.00	597,016.06	1,125,528.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,433,038.00	1,593,185.00	844,102.08	1,593,448.00	(263.00)	0.0%
4) Books and Supplies		4000-4999	57,594.00	86,947.00	60,167.05	96,907.09	(9,960.09)	-11.5%
5) Services and Other Operating Expenditures		5000-5999	684,790.00	776,205.00	596,115.95	777,915.00	(1,710.00)	-0.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	60,074.00	60,074.00	60,073.95	60,074.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,006,771.00	6,692,444.00	3,739,139.36	6,720,977.09		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			377,396.00	871,980.00	348,359.46	855,830.91		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,294,961.00	1,306,132.00	486,131.07	1,306,132.00	0.00	0.0%
b) Transfers Out		7600-7629	920,787.00	920,803.00	335,402.69	920,803.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,194,989.00)	(1,251,171.00)	0.00	(1,205,371.00)	45,800.00	-3.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(820,815.00)	(865,842.00)	150,728.38	(820,042.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(443,419.00)	6,138.00	499,087.84	35,788.91		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,277,026.00	3,624,539.00		3,624,539.30	.30	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,277,026.00	3,624,539.00		3,624,539.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,277,026.00	3,624,539.00		3,624,539.30		
2) Ending Balance, June 30 (E + F1e)			2,833,607.00	3,630,677.00		3,660,328.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,319,997.00	1,910,227.00		1,939,878.21		
West County JPAs: Special Ed and Transportation	0000	9780	70,000.00					
Fund Balance Support: Charters	0000	9780	596,253.00					
Technology Hardware Replacement	0000	9780	500,000.00					
Facilities: Repair/Replace	0000	9780	600,000.00					
Pension & Salary Increase Support	0000	9780	300,000.00					
Assignment Reduction due to Support	0000	9780	(846,256.00)					
COVID19 Legal: Distance Learning	0000	9780	100,000.00					
West County JPAs: Special Ed and Transportation	0000	9780		70,000.00				
Fund Balance Support: Charters	0000	9780		416,159.00				
Technology Hardware Replacement	0000	9780		500,000.00				
Facilities: Repair/Replace	0000	9780		600,000.00				
Pension & Salary Increase Support	0000	9780		300,000.00				
Assignment Reduction due to Supports	0000	9780		(75,932.00)				
COVID19 Legal: Distance Learning	0000	9780		100,000.00				
West County JPAs: Special Ed and Transportation	0000	9780				70,000.00		
Fund Balance Support: Charters	0000	9780				416,159.00		
Technology Hardware Replacement	0000	9780				500,000.00		
Facilities: Repair/Replace	0000	9780				600,000.00		
Pension & Salary Increase Support	0000	9780				300,000.00		
Assignment Reductions due to Supports	0000	9780				(46,280.79)		
COVID19 Legal: Distance Learning	0000	9780				100,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,508,610.00	1,715,450.00		1,715,450.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2022-23 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	419,354.00	476,759.00	9,642.00	476,759.00	0.00	0.0%
3) Other State Revenue		8300-8599	489,958.00	1,468,611.00	543,239.60	1,467,807.00	(804.00)	-0.1%
4) Other Local Revenue		8600-8799	198,000.00	289,935.00	170,568.43	291,650.00	1,715.00	0.6%
5) TOTAL, REVENUES			1,107,312.00	2,235,305.00	723,450.03	2,236,216.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	537,788.00	463,850.00	221,442.20	463,850.00	0.00	0.0%
2) Classified Salaries		2000-2999	298,444.00	341,903.00	209,260.50	341,903.00	0.00	0.0%
3) Employee Benefits		3000-3999	728,029.00	714,775.00	169,860.12	714,775.00	0.00	0.0%
4) Books and Supplies		4000-4999	67,756.00	273,233.00	97,633.54	272,144.40	1,088.60	0.4%
5) Services and Other Operating Expenditures		5000-5999	715,835.00	1,104,358.00	475,678.35	1,060,557.64	43,800.36	4.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,347,852.00	2,898,119.00	1,173,874.71	2,853,230.04		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,240,540.00)	(662,814.00)	(450,424.68)	(617,014.04)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,194,989.00	1,251,171.00	0.00	1,205,371.00	(45,800.00)	-3.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,194,989.00	1,251,171.00	0.00	1,205,371.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(45,551.00)	588,357.00	(450,424.68)	588,356.96		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	362,532.00	511,821.00		511,821.51	.51	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			362,532.00	511,821.00		511,821.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			362,532.00	511,821.00		511,821.51		
2) Ending Balance, June 30 (E + F1e)			316,981.00	1,100,178.00		1,100,178.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	316,981.00	1,100,178.00		1,100,178.47		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	310,620.00
6230	California Clean Energy Jobs Act	70,694.47
6266	Educator Effectiveness, FY 2021-22	125,335.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	316,662.00
7435	Learning Recovery Emergency Block Grant	276,867.00
Total, Restricted Balance		1,100,178.47

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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 @ 2nd INTERIM

GENERAL FUND F01+F03		2022-23 ACTUALS							2022-23 PROJECTIONS							DEFERRED	
DESCRIPT	MONTH OF:	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	REV/EXP	BUDGET	
	ACCT #S														JUL-AUG		
A: BEGIN CASH	9110	4,192,223.11	3,841,812.09	3,331,843.96	3,413,107.05	2,898,109.33	2,537,547.35	4,868,351.66	4,332,209.12	3,777,277.82	3,527,180.82	5,293,191.77	4,757,141.77				
B: RECEIPTS																	
Rev Limit Prop Taxes	8020-8079	0.00	10,284.70	16,518.83	10,863.42	13,768.66	2,363,781.41	73,242.36	0.00	0.00	1,700,000.00	0.00	211,540.62	4,400,000.00	0.00	4,400,000.00	
Principal Ap	8010-8019	128,812.00	128,812.00	231,863.00	231,863.00	231,863.00	231,863.00	231,863.00	236,018.00	236,018.00	236,018.00	236,018.00	108,238.00	2,469,249.00	0.00	2,469,249.00	
Basic Aid Supp		38,924.00	38,924.00	70,062.00	70,062.00	70,062.00	70,062.00	70,062.00	74,368.00	74,368.00	74,368.00	74,368.00	174,370.00	900,000.00		900,000.00	
Education Protection Acct	8012	0.00	0.00	302,821.00	0.00	0.00	302,821.00	0.00	0.00	191,130.00	0.00	0.00	155,763.00	952,535.00	0.00	952,535.00	
Misc Funds	8080-8099	0.00	-103,489.00	-206,979.00	-137,986.00	-137,986.00	-137,986.00	-187,986.00	-137,986.00	-320,265.00	-160,129.00	-160,129.00	-160,129.00	-1,851,050.00	-160,129.00	-2,011,179.00	
Federal	8100-8299	0.00	13.00	17,365.00	0.00	0.00	48,128.00	26,512.00	7,327.00	0.00	8,804.00	0.00	168,310.00	276,459.00	200,300.00	476,759.00	
Other State	8300-8599	69,807.00	17,925.00	68,257.00	18,757.00	157,191.00	193,928.00	54,258.21	18,757.00	179,588.00	620,625.00	17,521.00	17,519.00	1,434,133.21	464,784.79	1,898,918.00	
Other Local	8600-8799	13,225.00	12,426.00	21,631.00	35,803.39	61,872.89	25,844.23	82,327.75	34,905.71	21,712.00	37,487.00	23,712.00	45,940.48	416,887.45	309,854.55	726,742.00	
Interfund TF in	8910-8929	0.00	0.00	0.00	0.00	286,131.07	0.00	200,000.00	0.00	160,000.00	0.00	0.00	410,000.14	1,056,131.21	250,000.79	1,306,132.00	
Other Finance sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Non-Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS		250,768.00	104,895.70	521,538.83	229,362.81	682,902.62	3,098,441.64	550,279.32	233,389.71	542,551.00	2,517,173.00	191,490.00	1,131,552.24	10,054,344.87	1,064,811.13	11,119,156.00	
C: DISBURSEMENTS																	
Certificated Salaries	1000-1999	46,438.15	51,980.95	404,577.09	317,891.36	328,528.36	332,736.12	320,954.44	334,567.00	334,567.00	334,567.00	334,567.00	389,580.53	3,530,955.00	0.00	3,530,955.00	
Classified Salaries	2000-2999	59,347.03	105,695.32	127,266.06	126,144.77	126,765.16	137,453.70	123,604.52	130,229.00	130,229.00	130,229.00	130,229.00	140,238.44	1,467,431.00	0.00	1,467,431.00	
Employee Benefits	3000-3999	44,526.50	62,740.48	233,857.35	168,655.07	169,583.67	170,582.47	164,016.66	173,813.00	173,813.00	173,813.00	173,813.00	194,817.82	1,904,032.00	404,191.00	2,308,223.00	
Books and Supplies	4000-4999	575.09	12,775.88	33,768.00	26,160.45	56,339.41	10,460.40	17,721.36	21,042.00	25,594.00	20,179.00	17,351.00	17,084.90	259,051.49	110,000.00	369,051.49	
Services and Other Op	5000-5999	75,348.87	110,351.37	118,738.17	87,806.57	402,915.77	101,186.10	175,447.45	145,735.00	60,511.00	59,440.00	68,246.00	352,746.34	1,758,472.64	80,000.00	1,838,472.64	
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	10,073.95	0.00	0.00	0.00	0.00	50,000.05	0.00	0.00	60,074.00	0.00	60,074.00	
Interfund TF out	7600-7629	0.00	0.00	40,000.00	0.00	95,402.69	0.00	250,000.00	0.00	85,000.00	0.00	20,400.00	335,000.31	825,803.00	95,000.00	920,803.00	
Other Finance sources	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Non-Expenditures	BAS to SR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSM		226,235.64	343,544.00	958,206.67	726,658.22	1,189,609.02	752,418.80	1,051,744.43	805,386.01	809,714.01	768,228.05	744,606.00	1,429,468.34	9,805,819.13	689,191.00	10,495,010.13	
D: PRIOR YR TRANSACTIONS																	
Accounts Receivable	9200	329,773.86	34,863.15	999,746.40	42,213.11	55,441.66	-9,982.00	-26,077.90	17,065.00	17,066.00	17,066.00	17,066.00	17,069.00	1,511,310.28			
Accounts Payable	9500	-704,717.24	-306,182.98	-481,815.47	-59,915.42	90,702.75	-5,236.54	-8,599.53	0.00	0.00	0.00	0.00	0.00	-1,475,764.43			
TOTAL PRIOR YR		-374,943.38	-271,319.83	517,930.93	-17,702.31	146,144.41	-15,218.54	-34,677.43	17,065.00	17,066.00	17,066.00	17,066.00	17,069.00	35,545.85			
E: NET INC/DEC	(B-C+D)	-350,411.02	-509,968.13	81,263.09	-514,997.72	-360,561.99	2,330,804.30	-536,142.54	-554,931.30	-250,097.01	1,766,010.95	-536,050.00	-280,847.10	284,071.59			
F: ENDING CASH BAL	(A+E)	3,841,812.09	3,331,843.96	3,413,107.05	2,898,109.33	2,537,547.35	4,868,351.66	4,332,209.12	3,777,277.82	3,527,180.82	5,293,191.77	4,757,141.77	4,476,294.67		375,620.13		

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TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT, APPLE BLOSSOM, TWIN HILLS CMS -- FUNDS 01 AND 03 COMBINED: 2022-23 Multi-Year Projection @ 2nd Interim Jan/Feb 2023

	Object Codes	Prior Fiscal Year Actuals: 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%			8.13%			3.54%
Funded COLA				5.07%			13.26%			8.13%			3.54%
ADA for LCFF Funding purposes				573.18			535.97			505.28			469.09
Enrollment				527			497			490			490
Revenue													
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	5,484,280	89,296	5,573,576	5,765,605	-	5,765,605	5,880,704	-	5,880,704	5,676,185	-	5,676,185
Transportation Funding: NEW 15-16		95,000	-	95,000	95,000	-	95,000	102,724	-	102,724	106,360	-	106,360
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	864,933	-	864,933	900,000	-	900,000	900,000	-	900,000	900,000	-	900,000
Federal Revenues	8100-8299	-	174,996	174,996	-	176,075	176,075	-	176,100	176,100	-	176,100	176,100
COVID19 Federal LLM/ESSER Funding			210,334	210,334		300,684	300,684		72,946	72,946		-	-
Other State Revenues	8300-8599	103,765	90,771	194,536	95,611	154,026	249,637	96,159	44,422	140,581	96,767	44,428	141,195
COVID19 State LLM/IP/ELO Funding 20-21 & 21-22 only		-	333,988	333,988	-	251,440	251,440	-	-	-	-	-	-
Educator Effectiveness, Universal PreK, Art													
Music IM BG, Learning Recovery ER BG		-	165,024	165,024	-	658,150	658,150	-	-	-	-	-	-
STRS on Behalf of State		-	372,026	372,026	-	404,191	404,191	-	424,402	424,402	-	445,624	445,624
THCMS Declining Enrollment Protection 22-23 only		-	-	-	335,500	-	335,500	-	-	-	-	-	-
Local Revenues	8600-8799	313,839	275,474	589,313	435,092	291,650	726,742	311,445	238,000	549,445	312,500	238,000	550,500
Total Revenue		6,811,817	1,711,909	8,523,726	7,576,808	2,236,216	9,813,024	7,241,032	955,870	8,196,902	7,941,812	904,152	7,945,964
Expenditures													
Certificated Salaries	1000-1999	2,857,581	295,334	3,152,915	3,067,105	252,711	3,319,816	3,109,819	245,771	3,355,590	3,136,306	250,627	3,386,933
23-24 add COLA 8%		-	-	-	-	-	-	258,081	-	258,081	263,243	-	263,243
COVID19 Certificated Salaries		-	154,120	154,120	-	211,139	211,139	-	-	-	-	-	-
Classified Salaries	2000-2999	1,036,952	326,327	1,363,279	1,125,528	341,903	1,467,431	1,174,835	310,621	1,485,456	1,198,331	316,833	1,515,164
23-24 add COLA 8%		-	-	-	-	-	-	118,909	-	118,909	121,290	-	121,290
COVID19 Classified Salaries		-	44,792	44,792	-	-	-	-	-	-	-	-	-
Employee Benefits -- Statutory	3301-3399;												
23-24 add COLA 8%	3501-3699	195,084	41,879	236,963	219,641	40,963	260,604	239,016	28,100	267,116	243,495	28,648	272,143
COVID19 Employee Benefits		-	42,392	42,392	-	47,437	47,437	98,306	-	98,306	100,272	-	100,272
Employee Benefits STRS on Behalf of State	3101-3199	-	372,026	372,026	-	404,191	404,191	-	424,402	424,402	-	445,624	445,624
Employee Benefits STRS	3101-3199	457,803	50,042	507,845	549,558	47,702	597,260	559,262	46,369	605,631	576,850	47,297	624,147
Employee Benefits PERS	3201-3300	223,733	64,000	287,733	282,099	82,897	364,996	322,666	83,868	406,534	342,527	89,030	431,557
Employee & Retiree Benefits -- Health & Welfare	3400-3499;3700-3799;3900-3998	492,098	81,893	573,991	542,150	62,388	604,538	562,717	65,507	628,224	573,973	66,818	640,791
COVID19 Health & Welfare		-	18,673	18,673	-	29,197	29,197	-	-	-	-	-	-
Books and Supplies	4000-4999	100,726	66,391	167,117	96,907	266,712	363,619	60,127	64,161	124,288	61,334	65,172	126,506
COVID19 Books and Supplies		-	96,068	96,068	-	5,432	5,432	-	-	-	-	-	-
Services, Other Operating Expenses	5000-5999	684,942	744,471	1,429,413	777,915	947,307	1,725,222	738,200	849,303	1,587,503	750,836	866,089	1,616,925
COVID19 Services, Other Operating Expenses		0	179,755	179,755	0	113,250	113,250	0	72,946	72,946	0	0	-
Restricted Expense Adjustment		-	-	-	-	-	-	-	-	-	20,378	(20,378)	-
Necessary Expense Reductions - see narrative		-	-	-	-	-	-	(650,000)	-	(650,000)	(650,000)	-	(650,000)
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7299	-	-	-	-	-	-	-	-	-	-	-	-
7300-7499		(13,227)	13,227	-	-	-	-	-	-	-	-	-	-
Other Outgo: BAS to D21 charter	7299	60,058	-	60,058	60,074	-	60,074	60,074	-	60,074	50,000	-	50,000
Total Expenditures		6,095,750	2,591,390	8,687,140	6,720,977	2,853,229	9,574,206	6,652,012	2,191,048	8,843,060	6,788,835	2,155,760	8,944,595
Excess (Deficiency)		716,067	(879,481)	(163,414)	855,831	(617,013)	238,818	589,020	(1,235,178)	(646,158)	252,977	(1,251,608)	(998,631)
Transfers In	8910-8929	1,414,533	-	1,414,533	1,306,132	-	1,306,132	1,262,824	-	1,262,824	1,206,160	-	1,206,160
Transfers Out (enter as negative)	7610-7629	(1,106,917)	-	(1,106,917)	(920,803)	-	(920,803)	(870,803)	-	(870,803)	(860,400)	-	(860,400)
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program	8980-8999	(997,209)	997,209	-	(1,205,371)	1,205,371	-	(1,221,478)	1,221,478	-	(1,237,908)	1,237,908	-
Total Transfers/Other Uses		(689,593)	997,209	307,616	(820,042)	1,205,371	385,329	(829,457)	1,221,478	392,021	(892,148)	1,237,908	345,760
Net Increase (Decrease)		26,474	117,728	144,202	35,789	588,358	624,147	(240,437)	(13,700)	(254,137)	(639,171)	(13,700)	(652,871)
Fund Balance													
Beginning Balance		3,598,065	394,093	3,992,158	3,624,539	511,821	4,136,360	3,660,328	1,100,179	4,760,507	3,419,891	1,086,479	4,506,370
Audit Adjustments(s)		-	-	-	-	-	-	-	-	-	-	-	-
Net Ending Balance		3,624,539	511,821	4,136,360	3,660,328	1,100,179	4,760,507	3,419,891	1,086,479	4,506,370	2,780,720	1,072,779	3,853,499
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	9,160	511,821	520,981	-	1,100,179	1,100,179	-	1,086,479	1,086,479	-	1,072,779	1,072,779
Restricted COVID19 Rev 20-21, Exp 21-22	9740	-	-	-	-	-	-	-	-	-	-	-	-
Committed	9750	-	-	-	-	-	-	-	-	-	-	-	-
Assigned: West County JPAs- Spec Ed & Transport		70,000	-	70,000	70,000	-	70,000	70,000	-	70,000	70,000	-	70,000
Assigned - Amount required for Charters to meet BP3100		553,581	-	553,581	416,159	-	416,159	164,552	-	164,552	134,210	-	134,210
Assigned - Fund Bal Site Support/Pensions/Tech/Facilities-Net		1,281,898	-	1,281,898	1,353,719	-	1,353,719	1,103,139	-	1,103,139	483,660	-	483,660
Assigned - Lottery Unrestricted		-	-	-	-	-	-	-	-	-	-	-	-
Assigned - COVID19 Legal / No Expense Reductions		100,000	-	100,000	100,000	-	100,000	500,000	-	500,000	500,000	-	500,000
Reserve for Economic Uncertainties	9789	1,604,900	-	1,604,900	1,715,450	-	1,715,450	1,577,200	-	1,577,200	1,587,850	-	1,587,850
Unassigned/Unappropriated Ending Bal	9790	-	-	-	0	-	0	0	-	0	0	-	0
Net Ending Balance		3,624,539	511,821	4,136,360	3,660,328	1,100,179	4,760,507	3,419,891	1,086,479	4,506,370	2,780,720	1,072,779	3,853,499
Economic Uncertainties required level per BP 3100													
Reserve Requirement			17%				17%			17%			17%
Additional Reserves:			Interest				Interest			Interest			Interest
FUND 17 Calculation of Estimated Ending FB per year		\$ 310,668	\$ 1,780	\$ 312,448	\$ 312,448	\$ 3,000	\$ 315,448	\$ 315,448	\$ 3,000	\$ 318,448	\$ 318,448	\$ 3,000	\$ 321,448

District
Apple Blossom
Twin Hills CMS
Combined

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**TWIN HILLS UNION SCHOOL DISTRICT
APPLE BLOSSOM SCHOOL AND DISTRICT
2022-23 CASH FLOW ESTIMATES @ 2nd Interim Jan/Feb 2023**

APPLE B ELEM/DISTRICT	2022-23 ACTUALS								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	3,732,295.55	3,369,127.37	2,840,191.18	3,019,342.96	2,562,884.48	2,249,499.72	4,480,305.39	3,815,273.81	3,345,175.51	3,069,916.51	4,528,846.46	4,085,018.46			
B: RECEIPTS																
Rev Limit Prop Taxes	8020-8079		10,284.70	16,518.83	10,863.42	13,768.66	2,363,781.41	73,242.36			1,700,000.00		211,540.62	4,400,000.00		4,400,000.00
LCFF State Aid	8010-8019	95,985.00	95,985.00	172,773.00	172,773.00	172,773.00	172,773.00	172,773.00	178,493.00	178,493.00	178,493.00	178,493.00	48,232.00	1,818,039.00	0.00	1,818,039.00
Basic Aid Supplement	8011	38,924.00	38,924.00	70,062.00	70,062.00	70,062.00	70,062.00	70,062.00	74,368.00	74,368.00	74,368.00	74,368.00	174,370.00	900,000.00	0.00	900,000.00
Education Protection Act	8012			189,061.00				189,061.00			112,576.00		84,425.00	575,123.00		575,123.00
Deferred Maintenance TF	8091							-50,000.00						-50,000.00		-50,000.00
In Lieu Property Tax	8080-8099		-152,897.00	-305,795.00	-203,864.00	-203,864.00	-203,864.00	-203,864.00	-203,864.00	-449,248.00	-224,619.00	-224,619.00	-224,619.00	-2,601,117.00	-224,619.00	-2,825,736.00
Federal	8100-8299							11,340.00			8,804.00		12,687.00	55,775.00	120,300.00	176,075.00
Federal COVID			13.00	8,500.00				36,788.00					132,629.00	185,257.00	80,000.00	265,257.00
Other State - see below	8300-8599															
Mandated Block Grant								10,039.00						10,039.00		10,039.00
State COVID				49,500.00										49,500.00		49,500.00
New Block Grants		66,620.00	7,467.00	13,020.00	13,020.00	97,770.00	108,712.00	13,020.00	13,021.00	108,713.00	198,495.00	13,021.00	13,019.00	665,898.00	0.00	665,898.00
Lottery, Unrest+Rest							714.00	21,234.85			16,590.00			38,538.85	27,821.15	66,360.00
Special Ed: ERMHS		687.00	687.00	1,237.00	1,237.00	1,237.00	1,237.00	1,237.00	1,236.00	1,236.00	969.00			11,000.00	11,000.00	22,000.00
STRS on Behalf of / State Liability														0.00	270,437.00	270,437.00
Other Local	8600-8799															0.00
Interest					8,107.80	-8.11		12,051.62			12,400.00			32,551.31	12,448.69	45,000.00
Rent, Util, SR MOU, Misc		1,718.00	919.00	919.00	5,847.87	41,169.00	5,132.23	47,980.71	5,457.71	1,000.00	3,000.00	3,000.00	110,362.48	226,506.00	296,000.00	522,506.00
Special Ed		11,507.00	11,507.00	20,712.00	20,712.00	20,712.00	20,712.00	20,712.00	20,712.00	20,712.00	20,712.00	20,712.00	-64,422.00	145,000.00		145,000.00
Interfund TF in (MOUs TH+OV+ASP)	8910-8929					230,405.21				160,000.00			160,000.00	550,405.21	250,000.79	800,406.00
Contributions from Unrest.	8930-8979												100,000.00	100,000.00		100,000.00
Other Non-Revenue														0.00		0.00
TOTAL RECEIPTS		215,441.00	12,889.70	236,507.83	98,759.09	444,024.76	2,786,487.64	201,393.54	96,750.71	207,850.00	1,989,212.00	64,975.00	758,224.10	7,112,515.37	843,388.63	7,955,904.00
C: DISBURSEMENTS																
Certificated Salaries	1000-1999	35,798.15	40,074.25	236,265.93	202,297.73	205,191.48	214,436.69	202,429.05	212,052.00	212,052.00	212,052.00	212,052.00	252,055.72	2,236,757.00		2,236,757.00
Classified Salaries	2000-2999	52,488.33	86,138.46	106,316.74	104,920.43	105,468.82	116,179.36	102,512.22	107,171.00	107,171.00	107,171.00	107,171.00	117,175.64	1,219,884.00		1,219,884.00
Employee Benefits	3000-3999	37,205.39	50,015.48	162,018.37	119,346.87	118,130.95	120,771.38	113,935.14	122,028.00	122,028.00	122,028.00	122,028.00	137,031.42	1,346,567.00	270,437.00	1,617,004.00
Books & Supplies	4000-4999	485.03	8,465.94	28,043.99	24,672.93	48,254.79	8,572.01	6,893.71	14,138.00	16,965.00	14,138.00	11,310.00	10,817.43	192,756.83	90,000.00	282,756.83
Services & Other Operational	5000-5999	66,721.32	98,627.93	104,511.36	81,014.24	397,561.18	90,483.01	170,072.65	138,507.00	51,940.00	51,940.00	62,889.00	347,063.95	1,661,331.64	70,000.00	1,731,331.64
Capital Outlay	6000-6599													0.00		0.00
Other Outgo	7000-7499					10,073.95					50,000.05			60,074.00		60,074.00
Interfund TF out (Cafet)	7600-7629			40,000.00								20,400.00		60,400.00		60,400.00
Interfund TF out (BAS/OPEB)	7600-7629					10,402.69		250,000.00					250,000.31	510,403.00		510,403.00
Other Non-Expenditures														0.00		0.00
TOTAL DISBURSEMENTS		192,698.22	283,322.06	677,156.39	532,252.20	895,083.86	550,442.45	845,842.77	593,896.00	510,156.00	557,329.05	535,850.00	1,114,144.47	7,288,173.47	430,437.00	7,718,610.47
D: PRIOR YR TRANSACTIONS																
Accounts Receivable	92x															
Prior year LCFF, In Lieu Property Tax																
Lottery, Other State, Interest		142,371.53	37,389.15	149,713.80	36,950.05	46,373.67		-11,982.82	27,047.00	27,047.00	27,047.00	27,047.00	27,050.00	536,053.38		
Prior year Clear Due To/From				708,007.01										708,007.01		
Accounts Payable	95x															
Prior year: Clear Due To/From, MOU, Books																
Sup, Unearned Rev. CY Use Tax		-528,282.49	-295,892.98	-237,920.47	-59,915.42	91,300.67	-5,239.52	-8,599.53						-1,044,549.74		
TOTAL PRIOR YR		-385,910.96	-258,503.83	619,800.34	-22,965.37	137,674.34	-5,239.52	-20,582.35	27,047.00	27,047.00	27,047.00	27,047.00	27,050.00	199,510.65		
E: NET INC/DEC	(B+C+D)	-363,168.18	-528,936.19	179,151.78	-456,458.48	-313,384.76	2,230,805.67	-665,031.58	-470,098.29	-275,259.00	1,458,929.95	-443,828.00	-328,870.37	23,852.55		
F: ENDING CASH BALANCE	(A+E)	3,369,127.37	2,840,191.18	3,019,342.96	2,562,884.48	2,249,499.72	4,480,305.39	3,815,273.81	3,345,175.51	3,069,916.51	4,528,846.46	4,085,018.46	3,756,148.09		412,951.63	

Notes: Amount expected in or after July of 2023 for all types of revenue is estimated at over \$550,000. 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 (\$270,437). Expenses to be made after June 30, 2023 shows the book entry amount for STRS on Behalf of State (will not be paid) and estimated amounts to be paid after that date in supplies and services.

District/Apple Blossom

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

2022-23 Multi-Year Projection Assumptions @ 2nd Interim Jan/Feb 2023

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 Actual	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
Revenue				
LCFF Revenue Sources				
Funded/Planning COLA	5.07%	6.56% + 6.70% Base Increase	8.13%	3.54%
Unduplicated Count # / Rolling % for Sup Grant	73 / 24.53%	72 / 24.25%	70 / 24.08%	70 / 24.57%
Funded ADA / Actual ADA	376.66 PY	3 year average ADA 345.97 / CY ADA 268.00	3 year average ADA 310.28 / CY ADA 268.00	3 year average ADA 274.09 / CY ADA 268.00
Enrollment (w/LCFF - TK below age 5)	315.00	293 : LCFF 293	285 : LCFF 285	285 : LCFF 285
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	\$4,339,578	\$4.4 Million	Same as prior year, 0% inc	Same as prior year, 0% inc
In Lieu Property Tax per ADA	\$4,400	\$4,550	\$4,572	\$4,751
Transportation Funding	\$95,000	\$95,000	\$102,724 prior year plus COLA starts this year	\$106,360 prior year plus COLA
Revenue Transfer to Deferred Maintenance	\$50,000	\$50,000 Same as prior year	\$50,000	Same as prior year
Basic Aid Supplemental Funding	\$864,933	\$900,000 estimate based on P-1 Prin Apport	Same as prior year	Same as prior year
Federal	Rest: Spec Ed, Title 1 & 2	Rest: Special Ed, Title 1 and Title 2 updated based on current year info.	Rest: Special Ed, Title 1 & 2 based on prior year, rounded.	Same as prior year
COVID19 Federal Funding	\$182,375	\$241,297	\$72,946 (See matching expenses in Services)	Res 3214 not included, for summer school/extended day only
Other State				
Lottery Unrestricted/Restricted	Unr \$176.94 : Rest \$81.94	Unr \$170 Rest \$67 ADA*1.04446	Unr \$170 Rest \$67 ADA*1.04446	Unr \$170 Rest \$67 ADA*1.04446
Mandated Block Grant	Unr \$32.79	Unr \$34.94 *prior year ADA	Unr \$37.78 *prior year ADA	Unr \$39.12 *prior year ADA
Special Ed Mental Health (ERMHS)	\$9,161	Rest: \$12,000 counseling costs	Same as PY	Same as PY
COVID19 State LLM/IP/EL/EO-P	\$216,321	\$194,169	20-21 through 22-23 Only	20-21 through 22-23 Only
Educator Effectiveness, Universal PreK, Art Music IM BG, Learning Recovery ER BG	\$108,349	\$420,504	21-22 and 22-23 Only	21-22 and 22-23 Only
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
Local				
Interest	\$19,920	Unr Interest \$45,000	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	\$100,420	Rest: RESIG Safety, donations budgeted as actually received	Zero, only budgeted when received	Zero
Special Ed Transfers	\$167,268	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	19.60 FTE Teachers & Student Support: Teachers 15.0 FTE; AB, TH, OV Special Ed 2.5 FTE; Intervention 1.0 FTE; Enrichment (Art & Music) 0.7 FTE; Counselor 0.4 FTE Admin=1.1 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%
Add COLA 8% 23-24			Negotiated agreement, increase pay by COLA	Estimated @ +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	17.6 FTE (includes AB+TH Special Ed Instr Assist 3.40 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%
Add COLA 8% 23-24			Me Too agreement, increase pay by COLA	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 minus 1x + 2%	Prior year + 2%
Add COLA 8% 23-24			Benefit cost based on increased pay	Estimated @ +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 = 27.0%	STRS = 19.1% PERS = 28.1%
Health & Welfare Benefits	\$11,669 full FTE	District annual maximum for a full FTE is apx. \$13,690. Actual cost known to date.	Prior year minus 1x + 5% based on \$100 per month increased contribution	Prior year + 2%
COVID19 Health & Welfare	Costs for COVID pgms	H&W costs for COVID19 funded programs	Prior years only	Prior years only

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

Assumptions Continued	2021-22			2022-23			2023-24			2024-25		
District/AB 22-23 2nd Interim	Prior Fiscal Year Actual			Current Budget Year			1st Subsequent Year			2nd Subsequent Year		
				Expenses based on prior year and now updated for current year. One time purchases, carryover, and donations received to date are now included.			Prior year minus 1 time and carryover \$26k unr and \$160k rest plus 2%			Prior year + 2%		
Books and Supplies				Estimated expenses \$3,332			20-21 through 22-23 Only			20-21 through 22-23 Only		
COVID19 Books/Supplies		\$52,710		Current known expenses including: Unrestricted; JPA Transportation (see below), utilities, legal fees; Restricted special education, federal programs, RRM.			Prior year minus 1 time and carryover \$46k unr and \$113k rest plus 2%. Expenses may need reduced based on necessary reductions.			Prior year + 2%		
Services, Other Operating Expenses							Prior year +COLA, matches revenue			Prior year +COLA, matches revenue		
Transportation (matches funding)		\$95,000		\$95,000, matches revenue			Estimated expenses \$72,946, matches revenue			None		
COVID19 Services/Other Operating Exp		\$186,456		Estimated expenses \$103,079			Annual expenses increase, revenue generally does not, no adjust this year			Adj needed, annual expenses increase, revenue generally does not		
Restricted Expense Adjustment				See subsequent years			Expenses need reduced by \$500,000. Need to work on plans to use PY categorical funding to slow necessary reductions.			No additional reductions = PY \$500,000 Note: no increase to reduction amount results in overspending of \$600,000		
Necessary Expense Reductions				See subsequent years								
Capital Outlay	\$0			None anticipated to date			None			None		
Other Outgo Program Admin Costs	-Unr +/-Rest move COVID testing costs			None anticipated to date			None			None		
Other Outgo: BAS to D21 SunRidge	\$50,000 Exp support + \$10,058 CRSP			\$50,000 Expense support + \$10,074 CRSP			\$50,000 Expense support + CRSP			\$50,000 Expense support		
Transfers In												
MOU amounts from Charters+ABASP		\$789,717		\$730K Charters+\$15k ABASP			\$730k Charters+ \$15k ABASP			Same as prior year		
CRSP from Fund 20		\$55,319		\$55,406			\$45,851			None		
Transfers Out												
Contribution to Cafeteria Fund		\$67,000		\$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			\$450,000 is current estimate			\$450,000 is current estimate		
Basic Aid Supplement/CRSP Funds to OV		\$160,387		\$50,000 to support salary inc.+ \$10,403 CRSP			\$10,403 CRSP			None		
Contributions: Restricted												
Special Ed Encroachment & ADA transfers		\$583,709		\$780,671			Prior year + 2%			Prior year +2%		
Routine Restricted Maintenance		\$300,000		\$300,000			No change			No change		
PIP Program		\$8,000		\$24,700			Prior year + 2%			Prior year + 2%		
Net Increase (Decrease) - Unrestricted				Negative amount decreases fund balance			Negative amount decreases fund balance			Negative amount decreases fund balance		
Components of Ending Fund Balance												
Nonspendable (Revolving Fund cash)		\$5,000		Revolving funds, no change			Same as prior year			Same as prior year		
Restricted	CA Clean EF \$15,104 + \$109,951 ELO/COVID + Ed Eff \$108,349 + Kitchen Infra & Training \$27,401 + RRM \$26k+ Local & Lottery			CA Clean Energy \$15,104, ELO Res2600 \$210,620, Ed Effect Res6266 \$84,973, Art Music BG Res6762 \$186,384, LRER BG Res7435 \$169,499			CA Clean Energy \$15,104, ELO Res2600 \$210,620, Ed Effect Res6266 \$84,973, Art Music BG Res6762 \$186,384, LRER BG Res7435 \$169,499			CA Clean Energy \$15,104, ELO Res2600 \$210,620, Ed Effect Res6266 \$84,973, Art Music BG Res6762 \$186,384, LRER BG Res7435 \$169,499		
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/IP/ELO = Learning Loss Mitigation/In Person Instruction/Expanded Learning Opport.												
LRER BG = Learning Recovery Emergency Block Grant												
MYP = Multi-year projection				WC = West County								
NPS = Non Public School				YEC = Year end close								
PERS = Public Employee Retirement System (Classified personnel)												

TWIN HILLS UNION SCHOOL DISTRICT
DISTRICT AND APPLE BLOSSOM - FUND 01: 2022-23 Multi-Year Projection @ 2nd Interim Jan/Feb 2023

Object Codes	Prior Fiscal Year Actuals: 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%			6.36%			8.13%			3.54%
Funded COLA		LCFF funding	5.07%		LCFF funding	13.26%		LCFF funding	8.13%		LCFF funding	3.54%
ADA for LCFF Funding purposes		based on 19-20	377.59		rolling 3 yr avg	345.97		rolling 3 yr avg	310.28		rolling 3 yr avg	274.09
ADA for budget year	Donation Rev &		304.00	Donation Rev &		268.00	Donation Rev &		268.00	Donation Rev &		268.00
Enrollment	Exp are actual		320.00	Exp shown as rec'd		293.00	Exp NOT shown		285.00	Exp NOT shown		285.00
Revenue												
LCFF Sources: LCFF, EPA, Property Tax	8010-8099	3,769,420	89,296	3,858,716	3,872,426	-	3,872,426	3,773,028	-	3,773,028	3,486,769	-
Transportation Funding		95,000	-	95,000	95,000	-	95,000	102,724	-	102,724	106,360	-
Revenue transfer (Def Maint, F14)	8091	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Basic Aid Supplement: Cur. & Subq years, estimates only		864,933	864,933	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
Federal Revenues	8100-8299		174,996		176,075	176,075		176,100	176,100		176,100	176,100
COVID19 Federal Funding			182,375		265,257	265,257		72,946	72,946		-	-
Other State Revenues	8300-8599	64,696	74,535	139,231	58,364	140,760	199,124	57,711	30,754	88,465	58,084	30,760
COVID19 State Funding LLM/PI/ELO/ELQ-P			216,321		194,169	194,169		-	-		-	-
Educator Effectiveness, Universal PreK, Art												
Music IM BG, Learning Recovery ER BG			108,349		420,504	420,504		-	-		-	-
Other State: STRS/PERS on Behalf of State			241,186		270,437	270,437		283,960	283,960		298,160	298,160
Local Revenues	8600-8799	311,409	267,688	579,097	429,592	282,914	712,506	305,945	238,000	543,945	307,000	238,000
Total Revenue		5,055,458	1,354,746	6,410,204	5,305,382	1,750,116	7,055,498	5,089,408	801,760	5,891,168	4,808,213	743,020
Expenditures												
Certified Salaries	1000-1999	1,718,152	295,334	2,013,486	1,801,050	249,711	2,050,761	1,827,643	242,771	2,070,414	1,839,157	247,627
23-24 add COLA 8%		-	-	-	-	-	-	163,534	-	163,534	166,805	-
COVID19 Certified Salaries			85,612	85,612		185,996	185,996					
Classified Salaries	2000-2999	811,886	326,327	1,138,213	877,981	341,903	1,219,884	923,357	310,621	1,233,978	941,824	316,833
23-24 add COLA 8%		-	-	-	-	-	-	98,791	-	98,791	100,770	-
COVID19 Classified Salaries			34,548	34,548		-	-					
Employee Benefits -- Statutory	3301-3399;											
23-24 add COLA 8%	3501-3699	135,278	41,879	177,157	150,364	40,288	190,652	162,790	27,400	190,190	165,744	27,948
COVID19 Employee Benefits			25,340	25,340		41,785	41,785	69,990		69,990	71,390	
Employee Benefits STRS/PERS on Behalf of State			241,186	241,186		270,437	270,437					
Employee Benefits STRS	3101-3199	282,195	50,042	332,237	331,315	47,702	379,017	318,189	46,369	384,558	344,953	47,297
Employee Benefits PERS	3201-3299	163,140	64,000	227,140	208,738	82,897	291,635	242,020	83,868	325,888	256,917	89,030
Employee & Retiree Benefits -- Health & Welfare	3400-3499;											
3700-3799		314,358	81,893	396,251	356,525	62,388	418,913	362,947	65,507	428,454	370,206	66,818
COVID19 Health & Welfare			9,716	9,716		24,565	24,565					
Books and Supplies	4000-4999	48,808	52,938	101,746	69,112	210,313	279,425	43,575	50,493	94,068	44,449	51,504
COVID19 Books and Supplies			52,390	52,390		3,332	3,332					
Services, Other Operating Expenses	5000-5999	619,315	735,333	1,354,648	692,385	935,867	1,628,252	656,750	839,303	1,496,053	667,760	856,089
COVID19 Services, Other Operating Expenses			161,923	161,923		103,079	103,079					
Restricted Expense Adjustment (clear through unres)			-	-		-	-					
Necessary Expense Reductions - see narrative			-	-		-	-					
Capital Outlay	6000-6999	-	-	-	-	-	-	(500,000)	-	(500,000)	(500,000)	-
Other Outgo	7100-7199;											
7300-7499		(13,227)	13,227	-	-	-	-	-	-	-	-	-
Other Outgo: BAS & CRSP to D21 Charter	7299	60,058	60,058	60,058	60,074	60,074	60,074	60,074	60,074	60,074	50,000	50,000
Total Expenditures		4,139,963	2,271,688	6,411,651	4,547,544	2,600,263	7,147,807	4,449,660	2,023,238	6,472,898	4,540,353	1,980,928
Excess (Deficiency)		915,495	(916,942)	(1,447)	757,838	(850,147)	(92,309)	639,748	(1,221,478)	(581,730)	267,860	(1,237,908)
Transfers In from OVS	8910-8929	411,620	411,620	411,620	380,000	380,000	380,000	380,000	380,000	380,000	380,000	380,000
Transfers In from THCMS	8910-8929	354,530	354,530	354,530	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	55,319	55,319	55,319	55,406	55,406	55,406	45,851	45,851	45,851	45,851	45,851
Transfers In from ABASP	8910-8929	23,567	23,567	23,567	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	(67,000)	(67,000)	(67,000)	(60,400)	(60,400)	(60,400)	(60,400)	(60,400)	(60,400)	(60,400)	(60,400)
Transfers Out: BAS to Fund 03	7200+7600	(525,000)	(525,000)	(525,000)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)
Transfers Out: BAS / CRSP to OV		(160,387)	(160,387)	(160,387)	(60,403)	(60,403)	(60,403)	(10,403)	(10,403)	(10,403)	-	-
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	(891,709)	997,209	105,500	(1,105,371)	1,205,371	100,000	(1,121,478)	1,221,478	100,000	(1,137,908)	1,237,908
Total Transfers/Other Uses		(799,060)	997,209	198,149	(875,768)	1,205,371	329,603	(851,430)	1,221,478	370,048	(903,308)	1,237,908
Net Increase (Decrease)		116,435	80,267	196,702	(117,930)	355,224	237,294	(211,682)	0	(211,682)	(635,448)	0
Fund Balance												
Beginning Balance		3,420,586	231,089	3,651,675	3,537,021	311,356	3,848,377	3,419,091	666,580	4,085,671	3,207,409	666,580
Audit Adjustment(s)		-	-	-	-	-	-	-	-	-	-	-
Net Ending Balance		3,537,021	311,356	3,848,377	3,419,091	666,580	4,085,671	3,207,409	666,580	3,873,989	2,571,961	666,580
Components of Ending Balance:												
Revolving Cash (nonspendable)	9711	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Stores (nonspendable)	9712	-	-	-	-	-	-	-	-	-	-	-
Restricted (Res 2000-9999)	9740	4,093	311,356	315,449	-	666,580	666,580	-	666,580	666,580	666,580	666,580
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	70,000	70,000	70,000
Assigned - Amount required for THCMS to meet BP3100		342,449	342,449	342,449	208,013	208,013	224,018	224,018	224,018	234,391	234,391	234,391
Assigned - Amount required for OV to meet BP3100		349,679	349,679	349,679	369,978	369,978	84,430	84,430	84,430	84,430	84,430	84,430
Assigned - Amount required for SR to meet BP3100		203,902	203,902	203,902	46,181	46,181	80,122	80,122	80,122	134,210	134,210	134,210
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	1,400,000	1,400,000	1,400,000
Assigned - Reduces Above Assignment		(118,102)	(118,102)	(118,102)	(46,281)	(46,281)	(296,861)	(296,861)	(296,861)	(916,340)	(916,340)	(916,340)
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	100,000	100,000	100,000
Assigned - No Expense Reductions		-	-	-	-	-	-	400,000	400,000	400,000	400,000	400,000
Reserve for Economic Uncertainties	9789	1,180,000	1,180,000	1,180,000	1,266,200	1,266,200	1,140,700	1,140,700	1,140,700	1,144,700	1,144,700	1,144,700
Unassigned/Unappropriated Ending Bal	9790	-	-	-	0	0	0	0	0	0	0	0
Net Ending Balance		3,537,021	311,356	3,848,377	3,419,091	666,580	4,085,671	3,207,409	666,580	3,873,989	2,571,961	666,580
Reserve percentage is based on Reserve of Economic Uncertainties+Unassigned/Unappropriated Ending Bal divided by Total Expenditures and Transfers Out				17%			17%			17%		17%

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Twin Hills Union Elementary (70961) - 2nd Interim Apple Blossom/District					2/21/2023				
					2021-22	2022-23	2023-24	2024-25	
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation		5.07%	13.26%	8.13%	3.54%				
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	\$3,187,673	\$3,091,155	\$2,827,605				
Grade Span Adjustment		208,125	215,683	209,396	189,264				
Supplemental Grant		160,952	165,062	158,955	148,249				
Concentration Grant		-	-	-	-				
Add-ons: Targeted Instructional Improvement Block Grant		-	-	-	-				
Add-ons: Home-to-School Transportation		95,000	95,000	102,724	106,360				
Add-ons: Small School District Bus Replacement Program		-	-	-	-				
Add-ons: Transitional Kindergarten		-	42,195	51,709	59,838				
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$3,536,658	\$3,705,613	\$3,613,939	\$3,331,316				
Miscellaneous Adjustments		-	-	-	-				
Economic Recovery Target		261,813	261,813	261,813	261,813				
Additional State Aid		-	-	-	-				
Total LCFF Entitlement		3,798,471	3,967,426	3,875,752	3,593,129				
LCFF Entitlement Per ADA		\$ 10,058	\$ 11,468	\$ 12,491	\$ 13,109				
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$	1,596,645	\$ 1,818,039	\$ 1,791,375	\$ 1,686,685				
EPA (for LCFF Calculation purposes)	\$	540,212	\$ 575,123	\$ 665,628	\$ 604,200				
Local Revenue Sources:									
Property Taxes (Object 8021 to 8089)	\$	4,339,578	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000				
In-Lieu of Property Taxes (Object Code 8096)		(2,677,964)	(2,825,736)	(2,981,251)	(3,097,756)				
Property Taxes net of In-Lieu	\$	1,661,614	\$ 1,574,264	\$ 1,418,749	\$ 1,302,244				
TOTAL FUNDING		3,798,471	3,967,426	3,875,752	3,593,129				
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		3,798,471	3,967,426	3,875,752	3,593,129				
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual		73.31789035%	45.21920787%	45.21920787%	45.21920787%				
% of Adjusted Revenue Limit - P-2		73.31789035%	45.21920787%	45.21920787%	45.21920787%				
EPA (for LCFF Calculation purposes)	\$	540,212	\$ 575,123	\$ 665,628	\$ 604,200				
EPA, Current Year (Object Code 8012)	\$	540,212	\$ 575,123	\$ 665,628	\$ 604,200				
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Object Code 8019)	\$	(31,655.00)	\$ (71,593.00)	\$ -	\$ -				
(P-A less Prior Year Accrual)									
Accrual (from Data Entry tab)		-	-	-	-				
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TIIG and Transportation)	\$	3,542,519	\$ 3,665,169	\$ 3,562,364	\$ 3,278,682				
Supplemental and Concentration Grant funding in the LCAP year	\$	160,952	\$ 165,062	\$ 158,955	\$ 148,249				
Percentage to Increase or Improve Services		4.54%	4.50%	4.46%	4.52%				
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment		315	293	285	285				
COE Enrollment		-	-	-	-				
Total Enrollment		315	293	285	285				
Unduplicated Pupil Count		73	72	70	70				
COE Unduplicated Pupil Count		-	-	-	-				
Total Unduplicated Pupil Count		73	72	70	70				
Rolling %, Supplemental Grant		24.5300%	24.2500%	24.0800%	24.5700%				
Rolling %, Concentration Grant		24.5300%	24.2500%	24.0800%	24.5700%				
SUMMARY OF LCFF ADA									
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3			247.18	247.18	186.13				
Grades 4-6			129.41	129.41	100.13				
Grades 7-8			-	-	-				

Twin Hills Union Elementary (70961) - 2nd Interim Apple Blossom/District					2/21/2023
	2021-22	2022-23	2023-24	2024-25	
Grades 9-12	-	-	-	-	
LCFF Subtotal	-	376.59	376.59	286.26	
NSS	-	-	-	-	
Combined Subtotal	-	376.59	376.59	286.26	
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3	-	247.18	186.13	176.00	
Grades 4-6	-	129.41	100.13	92.00	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	-	376.59	286.26	268.00	
NSS	-	-	-	-	
Combined Subtotal	-	376.59	286.26	268.00	
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3	247.18	184.59	176.00	170.00	
Grades 4-6	129.41	100.13	92.00	98.00	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	376.59	284.72	268.00	268.00	
NSS	-	-	-	-	
Combined Subtotal	376.59	284.72	268.00	268.00	
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)					
Grades TK-3	-	226.32	203.10	177.38	
Grades 4-6	-	119.65	107.18	96.71	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	-	345.97	310.28	274.09	
NSS	-	-	-	-	
Combined Subtotal	-	345.97	310.28	274.09	
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average					
	-	(1.54)	-	-	
Current Year ADA					
Grades TK-3	186.13	176.00	170.00	170.00	
Grades 4-6	100.13	92.00	98.00	98.00	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	286.26	268.00	268.00	268.00	
NSS	-	-	-	-	
Combined Subtotal	286.26	268.00	268.00	268.00	
Change in LCFF ADA (excludes NSS ADA)					
	(90.33)	(16.72)	-	-	
	Decline	Decline	No Change	No Change	
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF at					
Yield Calculation					
Total ADA	287.33				
Total Enrollment	315.00				
Attendance Yield	91.2159%				
Quotient					
	-				
2021-22 Proxy ADA					
Grades TK-3	-				
Grades 4-6	-				
Grades 7-8	-				
Grades 9-12	-				
Subtotal	-				
NSS	-				
Combined Subtotal	-				
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)					
Grades TK-3	247.18	226.32	203.10	177.38	
Grades 4-6	129.41	119.65	107.18	96.71	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	376.59	345.97	310.28	274.09	
	Prior	3-PY Average	3-PY Average	3-PY Average	
Funded NSS ADA					
Subtotal	-	-	-	-	
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)					

Twin Hills Union Elementary (70961) - 2nd Interim Apple Blossom/District		2/21/2023			
		2021-22	2022-23	2023-24	2024-25
Grades TK-3		186.13	176.00	170.00	170.00
Grades 4-6		100.13	92.00	98.00	98.00
Grades 7-8		1.07	-	-	-
Grades 9-12		-	-	-	-
Total Actual ADA		287.33	268.00	268.00	268.00
TOTAL FUNDED ADA					
Grades TK-3		247.18	226.32	203.10	177.38
Grades 4-6		129.41	119.65	107.18	96.71
Grades 7-8		1.07	-	-	-
Grades 9-12		-	-	-	-
Total		377.66	345.97	310.28	274.09
<i>Funded Difference (Funded ADA less Actual ADA)</i>		<i>90.33</i>	<i>77.97</i>	<i>42.28</i>	<i>6.09</i>
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA			15.00	17.00	19.00
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	9,373	\$ 10,610	\$ 11,469	\$ 11,886
Grades 4-6	\$	8,618	\$ 9,755	\$ 10,544	\$ 10,928
Grades 7-8	\$	8,873	\$ 10,045	\$ 10,858	\$ 11,253
Grades 9-12	\$	10,550	\$ 11,943	\$ 12,910	\$ 13,380
Base Grants					
Grades TK-3	\$	8,093	\$ 9,166	\$ 9,911	\$ 10,262
Grades 4-6	\$	8,215	\$ 9,304	\$ 10,060	\$ 10,416
Grades 7-8	\$	8,458	\$ 9,580	\$ 10,359	\$ 10,726
Grades 9-12	\$	9,802	\$ 11,102	\$ 12,005	\$ 12,430
Grade Span Adjustment					
Grades TK-3	\$	842	\$ 953	\$ 1,031	\$ 1,067
Grades 9-12	\$	255	\$ 289	\$ 312	\$ 323
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	8,935	\$ 10,119	\$ 10,942	\$ 11,329
Grades 4-6	\$	8,215	\$ 9,304	\$ 10,060	\$ 10,416
Grades 7-8	\$	8,458	\$ 9,580	\$ 10,359	\$ 10,726
Grades 9-12	\$	10,057	\$ 11,391	\$ 12,317	\$ 12,753
Prorated Base Grants					
Grades TK-3	\$	8,093	\$ 9,166	\$ 9,911	\$ 10,262
Grades 4-6	\$	8,215	\$ 9,304	\$ 10,060	\$ 10,416
Grades 7-8	\$	8,458	\$ 9,580	\$ 10,359	\$ 10,726
Grades 9-12	\$	9,802	\$ 11,102	\$ 12,005	\$ 12,430
Prorated Grade Span Adjustment					
Grades TK-3	\$	842	\$ 953	\$ 1,031	\$ 1,067
Grades 9-12	\$	255	\$ 289	\$ 312	\$ 323
Supplemental Grant					
		20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	1,787	\$ 2,024	\$ 2,188	\$ 2,266
Grades 4-6	\$	1,643	\$ 1,861	\$ 2,012	\$ 2,083
Grades 7-8	\$	1,692	\$ 1,916	\$ 2,072	\$ 2,145
Grades 9-12	\$	2,011	\$ 2,278	\$ 2,463	\$ 2,551
Actual - 1.00 ADA, Local UPP as follows:					
Grades TK-3	\$	438	\$ 491	\$ 527	\$ 557
Grades 4-6	\$	403	\$ 451	\$ 484	\$ 512
Grades 7-8	\$	415	\$ 465	\$ 499	\$ 527
Grades 9-12	\$	493	\$ 552	\$ 593	\$ 627
Concentration Grant (>55% population)					
		65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	5,808	\$ 6,577	\$ 7,112	\$ 7,364
Grades 4-6	\$	5,340	\$ 6,048	\$ 6,539	\$ 6,770
Grades 7-8	\$	5,498	\$ 6,227	\$ 6,733	\$ 6,972
Grades 9-12	\$	6,537	\$ 7,404	\$ 8,006	\$ 8,289
Actual - 1.00 ADA, Local UPP >55% as follows:					
Grades TK-3	\$	0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%
Grades 4-6	\$	-	\$ -	\$ -	\$ -
Grades 7-8	\$	-	\$ -	\$ -	\$ -
Grades 9-12	\$	-	\$ -	\$ -	\$ -

Twin Hills Union Elementary (70961) - 2nd Interim Apple Blossom/District											v.23.2c		PY1		v.23.2c		2/21/2023		CY													
LOCAL CONTROL FUNDING FORMULA											2021-22								2022-23													
LCFF ENTITLEMENT CALCULATION																																
											COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage											
Calculation Factors											5.07%		0.00%		24.53% 24.53%		13.26%		0.00%		24.25% 24.25%											
											ADA		Base		Grade Span		Supplemental		Concentration		Total											
Grades TK-3											247.18	\$	8,093	\$	842	\$	438	\$	-	\$	2,316,905	226.32	\$	9,166	\$	953	\$	491	\$	-	\$	2,401,203
Grades 4-6											129.41		8,215				403		-		1,115,259	119.65		9,304				451		-		1,167,215
Grades 7-8											1.07		8,458				415		-		9,494	-		9,580				465		-		-
Grades 9-12											-		9,802		255		493		-		-	-		11,102		289		552		-		-
Subtract Necessary Small School ADA and Funding											-		-		-		-		-		-	-		-		-		-		-		
Total Base, Supplemental, and Concentration Grant												\$	3,072,581	\$	208,125	\$	160,952	\$	-	\$	3,441,658		\$	3,187,673	\$	215,683	\$	165,062	\$	-	\$	3,568,418
NSS Allowance													-								-		-								-	
TOTAL BASE											377.66	\$	3,072,581	\$	208,125	\$	160,952	\$	-	\$	3,441,658	345.97	\$	3,187,673	\$	215,683	\$	165,062	\$	-	\$	3,568,418
ADD ONS:																																
Targeted Instructional Improvement Block Grant																			\$	-										\$	-	
Home-to-School Transportation (COLA added commencing 2023-24)																					95,000											95,000
Small School District Bus Replacement Program (COLA added commencing 2023-24)																					-										-	
Transitional Kindergarten (Commencing 2022-23)																																42,195
ECONOMIC RECOVERY TARGET PAYMENT																					261,813									261,813		
LCFF ENTITLEMENT																					\$	3,798,471								\$	3,967,426	
STATE AID CALCULATION																																
Miscellaneous Adjustments																					-										-	
Adjusted LCFF Entitlement																					3,798,471										3,967,426	
Local Revenue (Including RDA)																					(1,661,614)										(1,574,264)	
Gross State Aid																					\$	2,136,857								\$	2,393,162	
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	345.97			\$	1,739,260				
2012-13 NSS Allowance (deficit)													\$	-				-			-							-				
Minimum State Aid Adjustments																		-			-							-				
Less Current Year Property Taxes/In-Lieu																		(1,661,614)			(1,574,264)											
Subtotal State Aid for Historical RL/Charter General BG																		236,958			164,996											
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																		1,092,261			1,020,299											
Proration Factor																		0.00%			0.00%											
Minimum State Aid Guarantee																		\$	1,092,261			\$	1,020,299									
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																		\$	2,136,857			\$	2,393,162									
ADDITIONAL STATE AID																		\$	-			\$	-									
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)																		\$	3,798,471			\$	3,967,426									
Change Over Prior Year														4.33%	157,664						4.45%	168,955										
LCFF Entitlement Per ADA																		10,058							11,468							
Per-ADA Change Over Prior Year														4.33%	417						14.02%	1,410										
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													-8.36%		(145,640)		\$	1,596,645		13.87%	221,394		\$	1,818,039								
Education Protection Account																	540,212					575,123										
Property Taxes Net of In-Lieu Transfers													14.84%		214,726		1,661,614		-5.26%	(87,350)		1,574,264										
Charter In-Lieu Taxes													0.00%		-		-		0.00%	-		-										
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)													1.90%		69,086		\$	3,798,471		3.53%	134,044		\$	3,967,426								

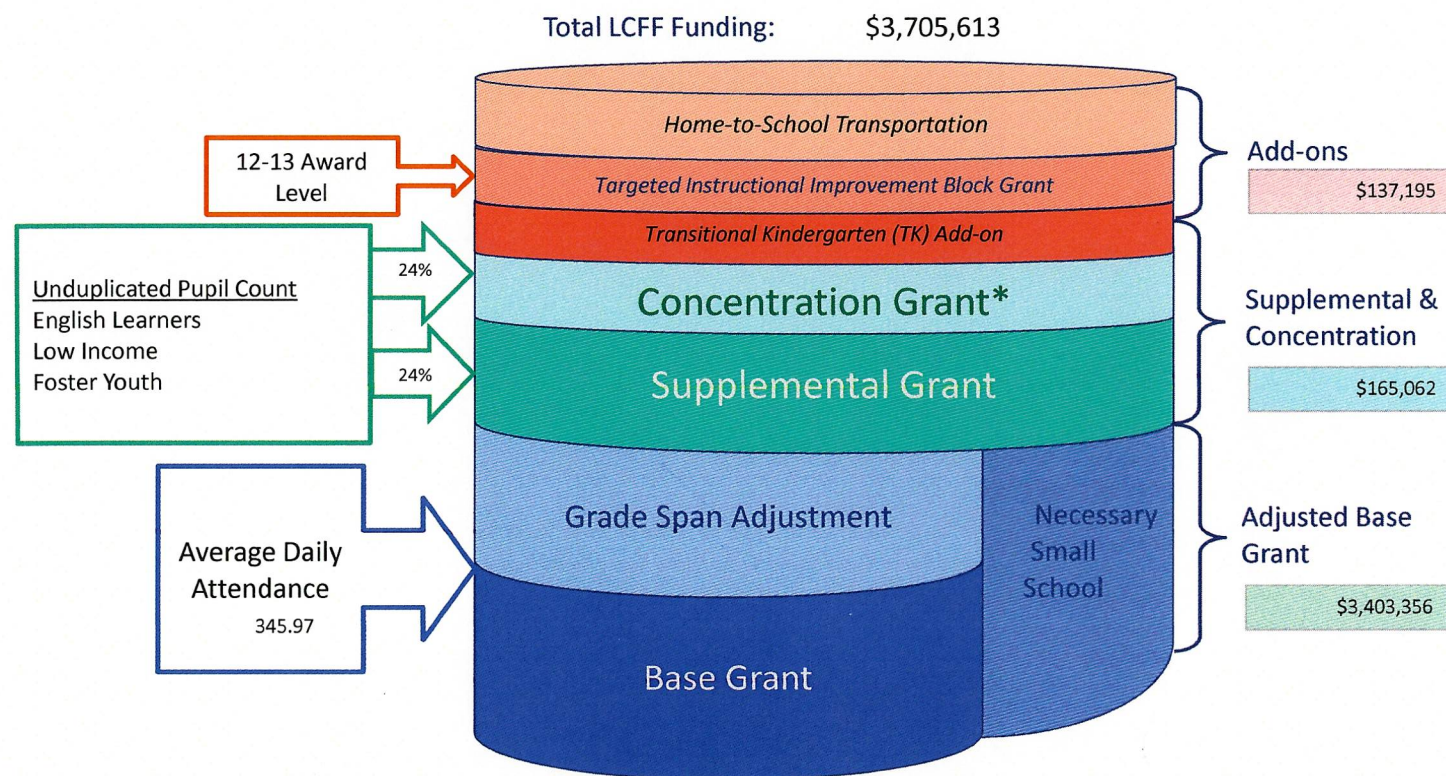
Twin Hills Union Elementary (70961) - 2nd Interim Apple Blossom/District v.23.2c										CY1	v.23.2c	CY2									
LOCAL CONTROL FUNDING FORMULA										2023-24		2024-25									
LCFF ENTITLEMENT CALCULATION																					
Calculation Factors										COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage						
										8.13%	0.00%	24.08%	24.08%	3.54%	0.00%	24.57%	24.57%				
										ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3										203.10	\$ 9,911	\$ 1,031	\$ 527	\$ -	\$ 2,329,347	177.38	\$ 10,262	\$ 1,067	\$ 557	\$ -	\$ 2,108,287
Grades 4-6										107.18	10,060		484	-	1,130,159	96.71	10,416		512	-	1,056,831
Grades 7-8										-	10,359		499	-	-	-	10,726		527	-	-
Grades 9-12										-	12,005	312	593	-	-	-	12,430	323	627	-	-
Subtract Necessary Small School ADA and Funding										-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant											\$ 3,091,155	\$ 209,396	\$ 158,955	\$ -	\$ 3,459,506		\$ 2,827,605	\$ 189,264	\$ 148,249	\$ -	\$ 3,165,118
NSS Allowance											-	-	-	-	-		-	-	-	-	-
TOTAL BASE										310.28	\$ 3,091,155	\$ 209,396	\$ 158,955	\$ -	\$ 3,459,506	274.09	\$ 2,827,605	\$ 189,264	\$ 148,249	\$ -	\$ 3,165,118
ADD ONS:																					
Targeted Instructional Improvement Block Grant														\$ -							\$ -
Home-to-School Transportation (COLA added commencing 2023-24)														102,724						106,360	
Small School District Bus Replacement Program (COLA added commencing 2023-24)														-						-	
Transitional Kindergarten (Commencing 2022-23)														51,709						59,838	
ECONOMIC RECOVERY TARGET PAYMENT														261,813						261,813	
LCFF ENTITLEMENT														\$ 3,875,752						\$ 3,593,129	
STATE AID CALCULATION																					
Miscellaneous Adjustments														-						-	
Adjusted LCFF Entitlement														3,875,752						3,593,129	
Local Revenue (including RDA)														(1,418,749)						(1,302,244)	
Gross State Aid														\$ 2,457,003						\$ 2,290,885	
MINIMUM STATE AID CALCULATION																					
												12-13 Rate	2023-24 ADA			12-13 Rate	2024-25 ADA				
2012-13 RL/Charter Gen BG adjusted for ADA												\$ 5,027.20	310.28	\$ 1,559,840		\$ 5,027.20	274.09	\$ 1,377,905			
2012-13 NSS Allowance (deficit)													-	-			-				
Minimum State Aid Adjustments													-	-			-				
Less Current Year Property Taxes/In-Lieu													(1,418,749)	(1,302,244)							
Subtotal State Aid for Historical RL/Charter General BG													141,091	75,661							
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													996,394	930,964							
Proration Factor													0.00%	0.00%							
Minimum State Aid Guarantee													\$ 996,394	\$ 930,964							
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													\$ 2,457,003	\$ 2,290,885							
ADDITIONAL STATE AID													\$ -	\$ -							
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)													\$ 3,875,752	\$ 3,593,129							
Change Over Prior Year												-2.31%	(91,674)			-7.29%	(282,623)				
LCFF Entitlement Per ADA													12,491				13,109				
Per-ADA Change Over Prior Year												8.92%	1,023			4.95%	618				
Basic Aid Status (school districts only)														Non-Basic Aid			Non-Basic Aid				
LCFF SOURCES INCLUDING EXCESS TAXES																					
												Increase	2023-24			Increase	2024-25				
State Aid												-1.47%	(26,664)	\$ 1,791,375		-5.84%	(104,690)	\$ 1,686,685			
Education Protection Account													665,628				604,200				
Property Taxes Net of In-Lieu Transfers												-9.88%	(155,515)	1,418,749		-8.21%	(116,505)	1,302,244			
Charter In-Lieu Taxes												0.00%	-	-		0.00%	-	-			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)												-4.59%	(182,179)	\$ 3,875,752		-5.71%	(221,195)	\$ 3,593,129			

Twin Hills Union Elementary (70961) - 2nd Interim Apple Blossom/District

Charts and Graphs

Components of LCFF Entitlement

	2022-23	
Base Grant	\$ 3,187,673	345.97 ADA
Grade Span Adjustment	\$ 215,683	\$ 3,403,356 Adjusted Base Grant
Supplemental Grant	\$ 165,062 24%	
Concentration Grant	\$ - 24%	\$ 165,062 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	\$ -	\$ 137,195 Add-ons
Add-ons: Transitional Kindergarten	\$ 42,195	
Total	\$ 3,705,613	\$ 3,705,613

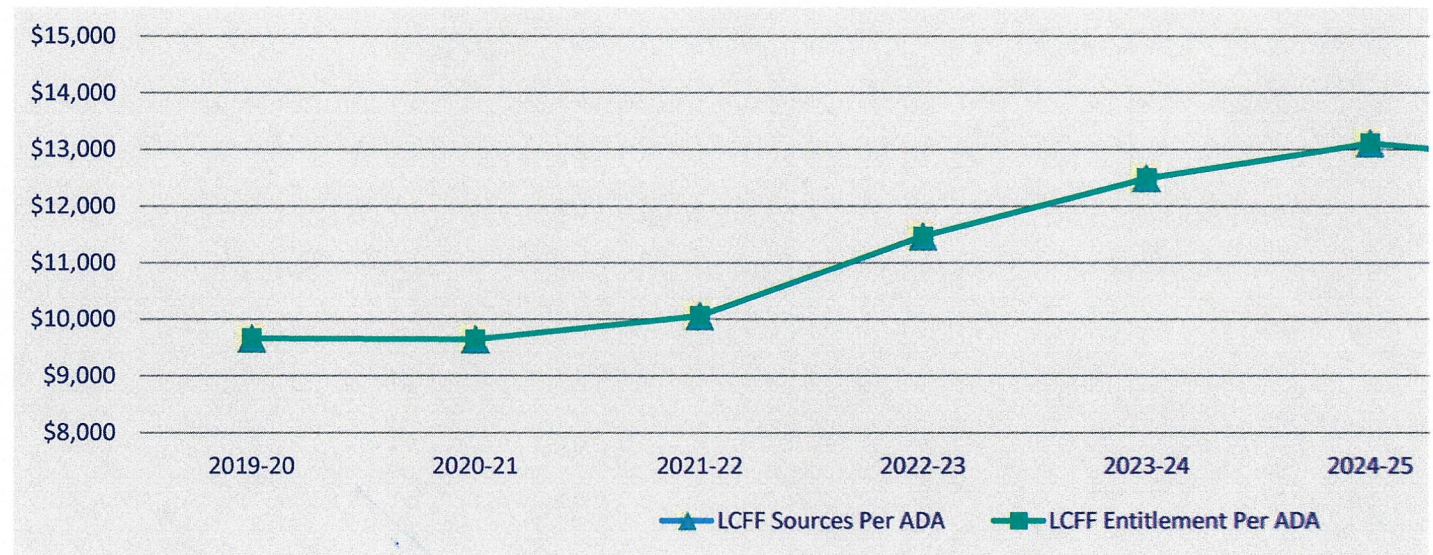


*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Twin Hills Union Elementary (70961) - 2nd Interim Apple Blossom/District

Charts and Graphs

	LCFF Entitlement per ADA					
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Funded ADA	383.17	377.65	377.66	345.97	310.28	274.09
LCFF Sources per ADA	\$ 9,660.11	\$ 9,640.69	\$ 10,057.91	\$ 11,467.54	\$ 12,491.14	\$ 13,109.30
Net Change per ADA		\$ (19.42)	\$ 417.22	\$ 1,409.63	\$ 1,023.60	\$ 618.16
Net Percent Change		-0.20%	4.33%	14.02%	8.93%	4.95%
Estimated LCFF Entitlement per ADA	\$ 9,660.11	\$ 9,640.69	\$ 10,057.91	\$ 11,467.54	\$ 12,491.14	\$ 13,109.30
Net Change per ADA		\$ (19.42)	\$ 417.22	\$ 1,409.63	\$ 1,023.60	\$ 618.16
Net Percent Change		-0.20%	4.33%	14.02%	8.93%	4.95%



**TWIN HILLS UNION SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL
2022-23 CASH FLOW ESTIMATES @ 2nd Interim Jan/Feb 2023**

TWIN HILLS CMS		2022-23 ACTUALS							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	459,927.56	472,684.72	491,652.78	393,764.09	335,224.85	288,047.63	388,046.27	516,935.31	432,102.31	457,264.31	764,345.31	672,123.31				
B: RECEIPTS																	
State Revenue	8010-8019																
LCFF State Aid	8015	32,827.00	32,827.00	59,090.00	59,090.00	59,090.00	59,090.00	59,090.00	57,525.00	57,525.00	57,525.00	57,525.00	60,006.00	651,210.00	0.00	651,210.00	
Education Protection Account	8012			113,760.00				113,760.00		78,554.00			71,338.00	377,412.00		377,412.00	
In Lieu Property Tax	8096		49,408.00	98,816.00	65,878.00	65,878.00	65,878.00	65,878.00	65,878.00	128,983.00	64,490.00	64,490.00	64,490.00	800,067.00	64,490.00	864,557.00	
Federal	8100-8299			8,865.00				3,568.00					22,994.00	35,427.00		35,427.00	
Other State - see below	8300-8599																
Mandated Block Grant							3,587.00							3,587.00		3,587.00	
One Time Discretionary Funds											335,500.00			335,500.00		335,500.00	
New Block Grants		2,500.00	9,771.00	4,500.00	4,500.00	58,184.00	69,639.00	4,500.00	4,500.00	69,639.00	58,184.00	4,500.00	4,500.00	294,917.00		294,917.00	
Lottery, Unrest+Rest								14,266.36			10,887.00			25,153.36	21,772.64	46,926.00	
STRS on Behalf of / State Liability														0.00	133,754.00	133,754.00	
Other Local - see below	8300-8599																
Interest					1,135.72			1,583.42			1,375.00			4,094.14	1,405.86	5,500.00	
Donations & THABEF									8,736.00					8,736.00		8,736.00	
Interfund TF in	8910-8929					55,725.86		200,000.00					250,000.14	505,726.00		505,726.00	
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		35,327.00	92,006.00	285,031.00	130,603.72	238,877.86	311,954.00	348,885.78	136,639.00	334,701.00	527,961.00	126,515.00	373,328.14	2,941,829.50	221,422.50	3,163,252.00	
C: DISBURSEMENTS																	
Certificated Salaries	1000-1999	10,640.00	11,906.70	168,311.16	115,593.63	123,336.88	118,299.43	118,525.39	122,515.00	122,515.00	122,515.00	122,515.00	137,524.81	1,294,198.00		1,294,198.00	
Classified Salaries	2000-2999	6,858.70	19,556.86	20,949.32	21,224.34	21,296.34	21,274.34	21,092.30	23,058.00	23,058.00	23,058.00	23,058.00	23,062.80	247,547.00		247,547.00	
Employee Benefits	3000-3999	7,321.11	12,725.00	71,838.98	49,308.20	51,452.72	49,811.09	50,081.52	51,785.00	51,785.00	51,785.00	51,785.00	57,786.40	557,465.00	133,754.00	691,219.00	
Books& Supplies	4000-4999	90.06	4,309.94	5,724.01	1,487.52	8,084.62	1,888.39	10,827.65	6,904.00	8,629.00	6,041.00	6,041.00	6,267.47	66,294.66	20,000.00	86,294.66	
Services & Other Operational	5000-5999	8,627.55	11,723.44	14,226.81	6,792.33	5,354.59	10,703.09	5,374.80	7,228.00	8,571.00	7,500.00	5,357.00	5,682.39	97,141.00	10,000.00	107,141.00	
Capital Outlay	6000-6599													0.00		0.00	
Other Outgo	7000-7499													0.00		0.00	
Interfund TF out	7600-7629					85,000.00				85,000.00			85,000.00	255,000.00	95,000.00	350,000.00	
Other Finance sources	7630-7699													0.00		0.00	
Other Non-Expenditures														0.00		0.00	
TOTAL DISBURSM		33,537.42	60,221.94	281,050.28	194,406.02	294,525.15	201,976.34	205,901.66	211,490.00	299,558.00	210,899.00	208,756.00	315,323.87	2,517,645.66	258,754.00	2,776,399.66	
D: PRIOR YR TRANSACTIONS																	
Accounts Receivable	9200																
Prior year LCFF, In Lieu Property Tax																	
Lottery, Other State, Interest		187,402.33	-2,526.00	142,025.59	5,263.06	9,067.99	-9,982.00	-14,095.08	-9,982.00	-9,981.00	-9,981.00	-9,981.00	-9,981.00	267,249.89			
Accounts Payable	9500																
Prior year: Clear Due To/From, MOU, Books																	
Sup, Unearned Rev. CY Use Tax		-176,434.75	-10,290.00	-243,895.00		-597.92	2.98							-431,214.69			
TOTAL PRIOR YR		10,967.58	-12,816.00	-101,869.41	5,263.06	8,470.07	-9,979.02	-14,095.08	-9,982.00	-9,981.00	-9,981.00	-9,981.00	-9,981.00	-163,964.80			
E: NET INC/DEC	(B-C+D)	12,757.16	18,968.06	-97,888.69	-58,539.24	-47,177.22	99,998.64	128,889.04	-84,833.00	25,162.00	307,081.00	-92,222.00	48,023.27	260,219.04			
F: ENDING CASH BAL	(A+E)	472,684.72	491,652.78	393,764.09	335,224.85	288,047.63	388,046.27	516,935.31	432,102.31	457,264.31	764,345.31	672,123.31	720,146.58		-37,331.50		

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 (\$133,754).

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 \$95,000 and small amounts for supplies and services..

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Twin Hills CMS

**Twin Hills Union School District - Twin Hills Charter Middle School
2022-23 Multi-Year Projection Assumptions @ 2nd Interim Jan/Feb 2023**

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

Revenue	2021-22 Prior Fiscal Year Actual	2022-23 Current Budget Year	2023-24 1st Subsequent Year	2024-25 2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	5.07%	6.56% + 6.70% Base Increase	8.13%	3.54%
Unduplicated Count # / Rolling % for Sup Grant	47 / 22.91%	57 / 24.02%	57 / 26.14%	57 / 27.85%
Funded ADA	195.59	190.00	195.00	195.00
Enrollment	207.00	204.00	205.00	205.00
In Lieu Property Tax per ADA	\$4,400	\$4,550	\$4,572	\$4,751
Federal: COVID19	\$27,959	\$35,427	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$176.94 Rest \$81.94	Unr \$170 Rest \$67 ADA*1.04446	Unr \$170 Rest \$67 ADA*1.04446	Unr \$170 Rest \$67 ADA*1.04446
Mandated Block Grant	Unr \$17.21	Unr \$18.34 *prior year ADA	Unr \$19.83 *prior year ADA	Unr \$20.53 *prior year ADA
COVID19 State LLM/IPI/ELO/ELO-P	\$117,667	\$57,271	20-21 & 21-22 only	20-21 & 21-22 only
Educator Effectiveness, Universal PreK, Art Music IM BG, Learning Recovery ER BG	\$56,675	\$237,646	21-22 and 22-23 Only	21-22 and 22-23 Only
One Time Declining Enrollment Protection	22-23 only	\$335,500 Approved as part of the 22-23 state enacted budget	22-23 Only	22-23 Only
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
Local				
Interest + Miscellaneous	\$2,430	Unr Interest \$5,500	Unr Interest \$5,500	Same as PY
Donations	\$7,786	Budgeted as received. THABEF+Rotary grants.	Zero, only budgeted when received	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	11.5 FTE Teachers, .40 FTE counselor, 1.0 FTE Site Admin	10.3 FTE Teachers + 1.2 FTE Electives + .40 FTE Counselor plus 1.00 FTE Site Administrators	Teacher + Elective FTE same as prior year. Counselor +.4 FTE move to unrestricted from COVID, no more funding. Change in amount is due to this change and change in CRSP.	Same FTE as prior year. Change in amount is due to change in CRSP.
Restricted Column		Educator Effectiveness professional develop. Based on actual current known payroll	Same as prior year	Same as prior year
Step & Column Costs			PY + estimated 2%	PY + estimated 2%
Add COLA 8% 23-24			Negotiated agreement, increase pay by COLA	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 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%
Add COLA 8% 23-24			Me Too agreement, increase pay by COLA	PY + estimated 2%
COVID19 Classified Salaries	0.34 FTE PE 1A	PE 1A last year paid with COVID now reduced to .20 FTE paid with unrestricted	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%
Add COLA 8% 23-24			Benefit cost based on increased pay	PY + estimated 2%
COVID19 Employee Benefits	COVID Counselor, Interv, PE 1A	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 = 27.0%	STRS = 19.1%; PERS = 28.1%
Health & Welfare Benefits	\$11,669 for full FTE	District annual maximum is for a full FTE is apx. \$13,690. Actual cost known to date.	Prior year + 5% based on \$100 per month increased contribution	Prior year + 2%
COVID19 Health & Welfare	COVID Counselor & Interv	COVID Federal used for Counselor benefits	Prior years only	Prior years only

Twins Hills CMS - 2nd Interim 2022-23 page 2	2021-22	2022-23	2023-24	2024-25
Books and Supplies		Expenses based on prior year and updated for current year. One time purchases, carryover, donations are now set up.	Unrestricted prior year - \$11,570 c/o and 1 time expenses + 2%; Restricted Lottery only, equals lottery revenue.	Unrestricted prior year + 2%; Restricted Lottery only
COVID19 Books/Supplies	\$43,678	\$2,100	Prior years only	2020-21 through 22-23 only
Services, Other Operating Expenses		Expenses based on prior year and updated for current year. One time purchases, carryover, donations are now set up.	Unrestricted prior year - \$4k in 1 time expenses + 2%; Rest is Educator Effectiveness conference expense.	Unrestricted prior year + 2%; Restricted same as PY.
COVID19 Services/Other Operating Exp	\$17,832	\$10,171	Prior years only	Prior years only
Necessary Expense Reductions			Expenses need reduced by \$150,000.	Same as prior year.
Capital Outlay		None anticipated to date	None	None
Transfers In				
Basic Aid Supplement Funds from F01	\$525,000	\$450,000 is current estimate	\$450,000	\$450,000
CRSP from Fund 20	\$44,497, 3 Teachers+1 Admin	\$55,726, 4 Teachers+1 Admin	\$21,973 2 Teachers	\$11,160, 1 Teacher
Transfers Out				
MOU amount for District Costs	\$214,100	\$200,000 current estimate	Same as prior year	No change
MOU amount for Special Ed Excess Costs	\$140,430	\$150,000 current estimate	Same as prior year	No change
Contribution	\$105,500	\$100,000 is current estimate	No change	No change
Net Increase (Decrease)	Negative amount decreases fund	Positive amount increases fund balance	Negative amount decreases fund balance	Negative amount decreases fund balance
Components of Ending Fund Balance				
Restricted	Lottery \$18,954, Local \$23,383, CA Clean Energy \$55,591, Ed Effect Res6266 \$47,537, ELO Res2600 \$50,000, COVID R7425 \$5,000	CA Clean Energy \$55,591, ELO Res2600 \$100,000, Ed Effect Res6266 \$40,362, Art Music BG Res6762 \$130,278, LRER BG Res7435 \$107,368 (Negative=Assignment reduction* needed) Positive = balance after specific assignments BP 3100 = 17% rounded up Balance after Assignments and REU	CA Clean Energy \$55,591, ELO Res2600 \$100,000, Ed Effect Res6266 \$26,662, Art Music BG Res6762 \$130,278, LRER BG Res7435 \$107,368 (Negative=Assignment reduction* needed) Positive = balance after specific assignments BP 3100 = 17% rounded up Balance after Assignments and REU	CA Clean Energy \$55,591, ELO Res2600 \$100,000, Ed Effect Res6266 \$12,962, Art Music BG Res6762 \$130,278, LRER BG Res7435 \$107,368 (Negative=Assignment reduction* needed) Positive = balance after specific assignments BP 3100 = 17% rounded up Balance after Assignments and REU
Assigned- Amount to meet 17%-See Fund 01				
Reserve for Economic Uncertainties (REU)				
Unassigned/Unappropriated				

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

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

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TWIN HILLS UNION SCHOOL DISTRICT
TWIN HILLS CHARTER MIDDLE SCHOOL - FUND 03: 2022-23 Multi-Year Projection @ 2nd Interim Jan/Feb 2023

	Object Codes	Prior Fiscal Year Actuals: 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%			8.13%			3.54%
Funded COLA				5.07%			13.26%			8.13%			3.54%
ADA for LCFF Funding purposes				195.59			190.00			195.00			195.00
Enrollment				207.00			204.00			205.00			205.00
Revenue													
LCFF Sources: LCFF, EPA, In Lieu Property Tax	8010-8099	1,714,860		1,714,860	1,893,179		1,893,179	2,107,676		2,107,676	2,189,416		2,189,416
Federal Revenues	8100-8299			-			-			-			-
COVID19 Federal Funding			27,959	27,959		35,427	35,427		-	-		-	-
Other State Revenues	8300-8599	39,069		55,305	37,247	13,266	50,513	38,448	13,668	52,116	38,683	13,668	52,351
COVID19 State Funding LLM/PI/ELO-P			117,667	117,667		57,271	57,271		-	-		-	-
Educator Effectiveness, Universal PreK, Art Music IM BG, Learning Recovery ER BG			56,675	56,675		237,646	237,646						
One time Declining Enrollment Protection					335,500		335,500						
Other State: STRS/PERS on Behalf of State		-	130,840	130,840		133,754	133,754	-	140,442	140,442	-	147,464	147,464
Local Revenues	8600-8799	2,430	7,786	10,216	5,500	8,736	14,236	5,500	-	5,500	5,500	-	5,500
Total Revenue		1,756,359	357,163	2,113,522	2,271,426	486,100	2,757,526	2,151,624	154,110	2,305,734	2,233,599	161,132	2,394,731
Expenditures													
Certificated Salaries	1000-1999	1,139,429		1,139,429	1,266,055	3,000	1,269,055	1,282,176	3,000	1,285,176	1,297,149	3,000	1,300,149
23-24 add COLA 8%		-		-	-		-	94,547		94,547	96,438		96,438
COVID19 Certificated Salaries			68,508	68,508		25,143	25,143						
Classified Salaries	2000-2999	225,066		225,066	247,547	-	247,547	251,478	-	251,478	256,507	-	256,507
23-24 add COLA 8%		-		-	-		-	20,118		20,118	20,520		20,520
COVID19 Classified Salaries			10,244	10,244									
Employee Benefits -- Statutory	3301-3399;	59,806	-	59,806	69,277	675	69,952	76,226	700	76,926	77,751	700	78,451
23-24 add COLA 8%	3301-3699	-		-	-		-	28,316		28,316	28,882		28,882
COVID19 Employee Benefits			17,052	17,052		5,652	5,652						
Employee Benefits STRS/PERS on Behalf of State			130,840	130,840		133,754	133,754		140,442	140,442		147,464	147,464
Employee Benefits STRS	3101-3199	175,608	-	175,608	218,243		218,243	221,073		221,073	231,897		231,897
Employee Benefits PERS	3201-3299	60,593	-	60,593	73,361		73,361	80,646		80,646	85,610		85,610
Employee & Retiree Benefits -- Health & Welfare	3400-3499;												
	3700-3799	177,740		177,740	185,625	-	185,625	199,770		199,770	203,767		203,767
COVID19 Health & Welfare			8,957	8,957		4,632	4,632						
Books and Supplies	4000-4999	51,918	13,453	65,371	27,795	56,399	84,194	16,552	13,668	30,220	16,884	13,668	30,552
COVID19 Books and Supplies			43,678	43,678		2,100	2,100						
Services, Other Operating Expenses	5000-5999	65,627	9,138	74,765	85,530	11,440	96,970	81,450	10,000	91,450	83,076	10,000	93,076
COVID19 Services, Other Operating Expenses			17,832	17,832		10,171	10,171						
Necessary Expense Reductions - see narrative		-		-	-		-	(150,000)		(150,000)	(150,000)		(150,000)
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7199	-		-	-		-	-		-	-		-
	7300-7399	-		-	-		-	-		-	-		-
Total Expenditures		1,955,787	319,702	2,275,489	2,173,433	252,966	2,426,399	2,202,352	167,810	2,370,162	2,248,480	174,832	2,423,312
Excess (Deficiency)		(199,428)	37,461	(161,967)	97,993	233,134	331,127	(50,728)	(13,700)	(64,428)	(14,881)	(13,700)	(28,581)
Transfers In from General Fund 01	8910-8929	525,000		525,000	450,000		450,000	450,000		450,000	450,000		450,000
Transfers In from Fund 20 CRSP		44,497		44,497	55,726		55,726	21,973		21,973	11,160		11,160
Transfers Out to General Fund 01	7610-7629	(354,530)		(354,530)	(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	(105,500)		(105,500)	(100,000)		(100,000)	(100,000)		(100,000)	(100,000)		(100,000)
Total Transfers/Other Uses		109,467	-	109,467	55,726	-	55,726	21,973	-	21,973	11,160	-	11,160
Net Increase (Decrease)		(89,961)	37,461	(52,500)	153,719	233,134	386,853	(28,755)	(13,700)	(42,455)	(3,721)	(13,700)	(17,421)
Fund Balance													
Beginning Balance		177,479	163,004	340,483	87,518	200,465	287,983	241,237	433,599	674,836	212,482	419,899	632,381
Audit Adjustment(s)													
Net Ending Balance		87,518	200,465	287,983	241,237	433,599	674,836	212,482	419,899	632,381	208,759	406,199	614,959
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711			-			-			-			-
Stores (nonspendable)	9712			-			-			-			-
Restricted (Res 2000-9999)	9740	5,067	200,465	205,532		433,599	433,599		419,899	419,899		406,199	406,199
Restricted COVID19 Rev 20-21, Exp 21-22	9740			-			-			-			-
Committed	9750			-			-			-			-
Assigned: See Fund 01 for Assignment to meet 17%		(342,449)		(342,449)	(208,013)		(208,013)	(224,018)		(224,018)	(234,391)		(234,391)
Assigned - Lottery Res 1100 Unrestricted													
Reserve for Economic Uncertainties	9789	424,900		424,900	449,250		449,250	436,500		436,500	443,150		443,150
Unassigned/Unappropriated Ending Balance		0		0			0	0		0	0		0
Net Ending Balance		87,518	200,465	287,983	241,237	433,599	674,836	212,482	419,899	632,381	208,759	406,199	614,958
Reserve percentage is based on Reserve of Economic Uncertainties + Assigned Fund01 to meet 17% divided by Total Expenditures and Transfers Out.													
				3%			9%			8%			8%

Twin Hills Charter Middle (6052302) - 2nd Interim 2022-23		2/22/2023			
	2021-22	2022-23	2023-24	2024-25	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	5.07%	13.26%	8.13%	3.54%	
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	\$1,806,400	\$2,002,962	\$2,073,900	
Grade Span Adjustment	-	-	-	-	
Supplemental Grant	75,132	86,779	104,714	115,516	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$1,714,860	\$1,893,179	\$2,107,676	\$2,189,416	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	1,714,860	1,893,179	2,107,676	2,189,416	
LCFF Entitlement Per ADA	\$ 8,768	\$ 9,964	\$ 10,809	\$ 11,228	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 515,058	\$ 651,210	\$ 729,395	\$ 762,344	
EPA (for LCFF Calculation purposes)	\$ 339,251	\$ 377,412	\$ 486,649	\$ 500,596	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	860,551	864,557	891,632	926,476	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	1,714,860	1,893,179	2,107,676	2,189,416	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	1,714,860	1,893,179	2,107,676	2,189,416	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	73.31789035%	45.21920787%	45.21920787%	45.21920787%	
% of Adjusted Revenue Limit - P-2	73.31789035%	45.21920787%	45.21920787%	45.21920787%	
EPA (for LCFF Calculation purposes)	\$ 339,251	\$ 377,412	\$ 486,649	\$ 500,596	
EPA, Current Year (Object Code 8012)	\$ 339,251	\$ 377,412	\$ 486,649	\$ 500,596	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (19,573.00)	\$ (37,082.00)	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 1,639,728	\$ 1,806,400	\$ 2,002,962	\$ 2,073,900	
Supplemental and Concentration Grant funding in the LCAP year	\$ 75,132	\$ 86,779	\$ 104,714	\$ 115,516	
Percentage to Increase or Improve Services	4.58%	4.80%	5.23%	5.57%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	207	204	205	205	
COE Enrollment	-	-	-	-	
Total Enrollment	207	204	205	205	
Unduplicated Pupil Count	47	57	57	57	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	47	57	57	57	
Rolling %, Supplemental Grant	22.9100%	24.0200%	26.1400%	27.8500%	
Rolling %, Concentration Grant	22.9100%	24.0200%	26.1400%	27.8500%	

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Twin Hills Charter Middle (6052302) - 2nd Interim 2022-23		2/22/2023			
		2021-22	2022-23	2023-24	2024-25
SUMMARY OF LCFF ADA					
Current Year ADA					
Grades TK-3		-	-	-	-
Grades 4-6		59.97	50.00	57.00	57.00
Grades 7-8		135.62	140.00	138.00	138.00
Grades 9-12		-	-	-	-
LCFF Subtotal		195.59	190.00	195.00	195.00
NSS		-	-	-	-
Combined Subtotal		195.59	190.00	195.00	195.00
Change in LCFF ADA (excludes NSS ADA)		195.59	190.00	195.00	195.00
		Increase	Increase	Increase	Increase
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and a					
Yield Calculation					
Total ADA		195.59			
Total Enrollment		207.00			
Attendance Yield		94.4879%			
Quotient		0.9964			
2021-22 Proxy ADA					
Grades TK-3		-			
Grades 4-6		-			
Grades 7-8		-			
Grades 9-12		-			
Subtotal		-			
NSS		-			
Combined Subtotal		-			
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)					
Grades TK-3		-	-	-	-
Grades 4-6		59.97	50.00	57.00	57.00
Grades 7-8		135.62	140.00	138.00	138.00
Grades 9-12		-	-	-	-
Subtotal		195.59	190.00	195.00	195.00
		Current	Current	Current	Current
Funded NSS ADA		-	-	-	-
Subtotal		-	-	-	-
NPS, CDS, & COE Operated		-	-	-	-
Subtotal		-	-	-	-
ACTUAL ADA (Current Year Only)					
Grades TK-3		-	-	-	-
Grades 4-6		59.97	50.00	57.00	57.00
Grades 7-8		135.62	140.00	138.00	138.00
Grades 9-12		-	-	-	-
Total Actual ADA		195.59	190.00	195.00	195.00
TOTAL FUNDED ADA					
Grades TK-3		-	-	-	-
Grades 4-6		59.97	50.00	57.00	57.00
Grades 7-8		135.62	140.00	138.00	138.00
Grades 9-12		-	-	-	-
Total		195.59	190.00	195.00	195.00
Funded Difference (Funded ADA less Actual ADA)					
		-	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA		-	-	-	-
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	9,344	\$ 10,605	\$ 11,514	\$ 11,960
Grades 4-6	\$	8,591	\$ 9,751	\$ 10,586	\$ 10,996
Grades 7-8	\$	8,846	\$ 10,040	\$ 10,901	\$ 11,323
Grades 9-12	\$	10,518	\$ 11,938	\$ 12,961	\$ 13,463
Base Grants					
Grades TK-3	\$	8,093	\$ 9,166	\$ 9,911	\$ 10,262
Grades 4-6	\$	8,215	\$ 9,304	\$ 10,060	\$ 10,416
Grades 7-8	\$	8,458	\$ 9,580	\$ 10,359	\$ 10,726
Grades 9-12	\$	9,802	\$ 11,102	\$ 12,005	\$ 12,430

Twin Hills Charter Middle (6052302) - 2nd Interim 2022-23		2/22/2023			
		2021-22	2022-23	2023-24	2024-25
Grade Span Adjustment					
Grades TK-3	\$	842	\$ 953	\$ 1,031	\$ 1,067
Grades 9-12	\$	255	\$ 289	\$ 312	\$ 323
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	8,935	\$ 10,119	\$ 10,942	\$ 11,329
Grades 4-6	\$	8,215	\$ 9,304	\$ 10,060	\$ 10,416
Grades 7-8	\$	8,458	\$ 9,580	\$ 10,359	\$ 10,726
Grades 9-12	\$	10,057	\$ 11,391	\$ 12,317	\$ 12,753
Prorated Base Grants					
Grades TK-3	\$	8,093	\$ 9,166	\$ 9,911	\$ 10,262
Grades 4-6	\$	8,215	\$ 9,304	\$ 10,060	\$ 10,416
Grades 7-8	\$	8,458	\$ 9,580	\$ 10,359	\$ 10,726
Grades 9-12	\$	9,802	\$ 11,102	\$ 12,005	\$ 12,430
Prorated Grade Span Adjustment					
Grades TK-3	\$	842	\$ 953	\$ 1,031	\$ 1,067
Grades 9-12	\$	255	\$ 289	\$ 312	\$ 323
Supplemental Grant					
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%	20%
Grades TK-3	\$	1,787	\$ 2,024	\$ 2,188	\$ 2,266
Grades 4-6	\$	1,643	\$ 1,861	\$ 2,012	\$ 2,083
Grades 7-8	\$	1,692	\$ 1,916	\$ 2,072	\$ 2,145
Grades 9-12	\$	2,011	\$ 2,278	\$ 2,463	\$ 2,551
Actual - 1.00 ADA, Local UPP as follows:					
		22.91%	24.02%	26.14%	27.85%
Grades TK-3	\$	409	\$ 486	\$ 572	\$ 631
Grades 4-6	\$	376	\$ 447	\$ 526	\$ 580
Grades 7-8	\$	388	\$ 460	\$ 542	\$ 597
Grades 9-12	\$	461	\$ 547	\$ 644	\$ 710
Concentration Grant (>55% population)					
Maximum - 1.00 ADA, 100% UPP		65%	65%	65%	65%
Grades TK-3	\$	5,808	\$ 6,577	\$ 7,112	\$ 7,364
Grades 4-6	\$	5,340	\$ 6,048	\$ 6,539	\$ 6,770
Grades 7-8	\$	5,498	\$ 6,227	\$ 6,733	\$ 6,972
Grades 9-12	\$	6,537	\$ 7,404	\$ 8,006	\$ 8,289
Actual - 1.00 ADA, Local UPP >55% as follows:					
		0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$	-	\$ -	\$ -	\$ -
Grades 4-6	\$	-	\$ -	\$ -	\$ -
Grades 7-8	\$	-	\$ -	\$ -	\$ -
Grades 9-12	\$	-	\$ -	\$ -	\$ -

Twin Hills CMS

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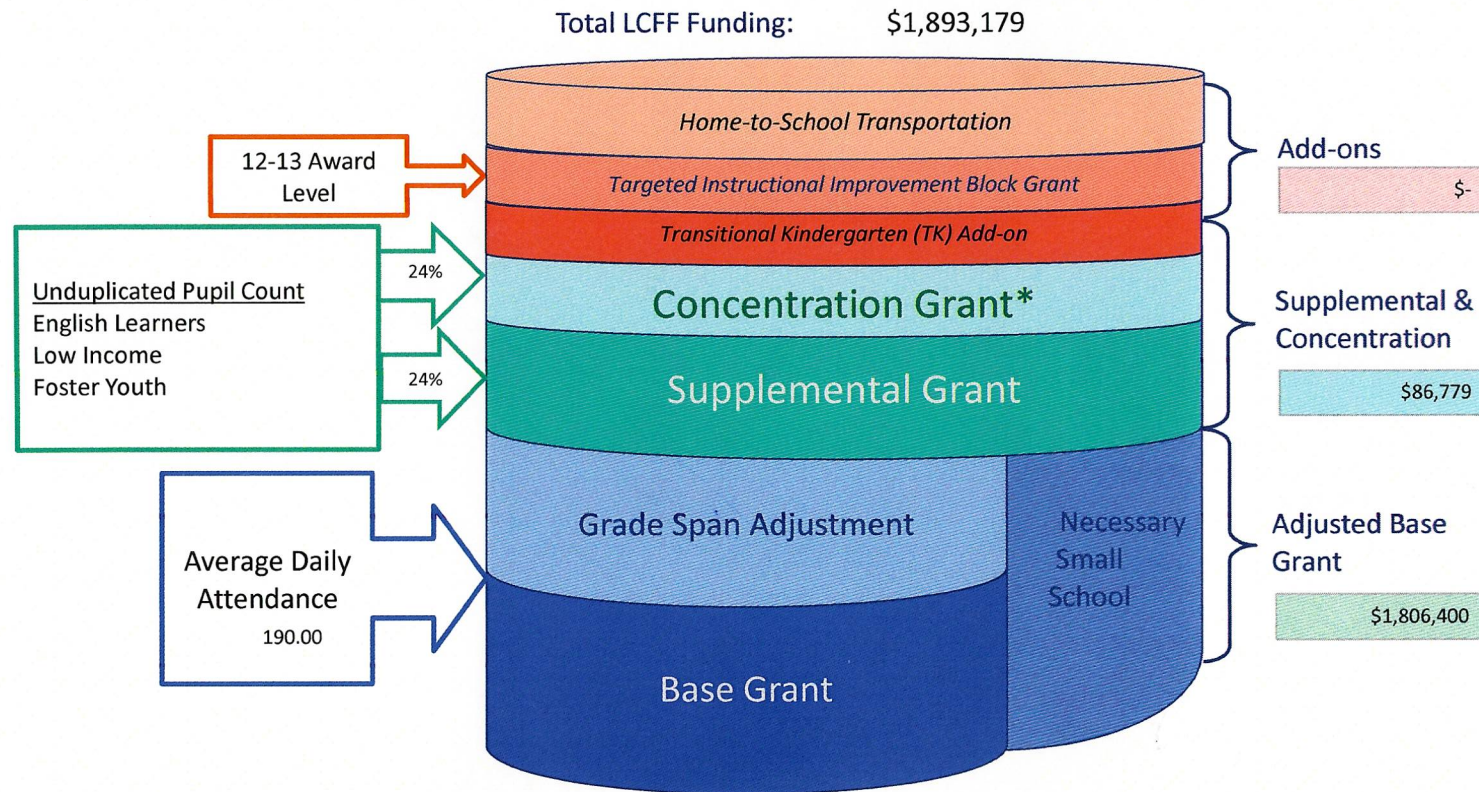
Twin Hills Charter Middle (6052302) - 2nd Interim 2022-23						v.23.2c		PY1		v.23.2c		2/22/2023		CY											
LOCAL CONTROL FUNDING FORMULA						2021-22						2022-23													
LCFF ENTITLEMENT CALCULATION																									
COLA & Augmentation						Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation						Base Grant Proration		Unduplicated Pupil Percentage							
5.07%						0.00%		22.91% 22.91%		13.26%						0.00%		24.02% 24.02%							
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	\$ -	\$ -	Grades TK-3						-	\$ 9,166	\$ 953	\$ 486	\$ -	\$ -		
Grades 4-6						59.97	8,215		376	-	515,227	Grades 4-6						50.00	9,304		447	-	487,548		
Grades 7-8						135.62	8,458		388	-	1,199,633	Grades 7-8						140.00	9,580		460	-	1,405,631		
Grades 9-12						-	9,802	255	461	-	-	Grades 9-12						-	11,102	289	547	-	-		
Subtract Necessary Small School ADA and Funding						-	-	-	-	-	-	Subtract Necessary Small School ADA and Funding						-	-	-	-	-	-		
Total Base, Supplemental, and Concentration Grant							\$ 1,639,728	\$ -	\$ 75,132	\$ -	\$ 1,714,860	Total Base, Supplemental, and Concentration Grant							\$ 1,806,400	\$ -	\$ 86,779	\$ -	\$ 1,893,179		
NSS Allowance						-	-	-	-	-	-	NSS Allowance						-	-	-	-	-	-		
TOTAL BASE						195.59	\$ 1,639,728	\$ -	\$ 75,132	\$ -	\$ 1,714,860	TOTAL BASE						190.00	\$ 1,806,400	\$ -	\$ 86,779	\$ -	\$ 1,893,179		
ADD ONS:																									
Targeted Instructional Improvement Block Grant										\$ -		Targeted Instructional Improvement Block Grant										\$ -			
Home-to-School Transportation (COLA added commencing 2023-24)										-		Home-to-School Transportation (COLA added commencing 2023-24)										-			
Small School District Bus Replacement Program (COLA added commencing 2023-24)										-		Small School District Bus Replacement Program (COLA added commencing 2023-24)										-			
Transitional Kindergarten (Commencing 2022-23)										-		Transitional Kindergarten (Commencing 2022-23)										-			
ECONOMIC RECOVERY TARGET PAYMENT																									
LCFF ENTITLEMENT						\$ 1,714,860						LCFF ENTITLEMENT						\$ 1,893,179							
STATE AID CALCULATION																									
Miscellaneous Adjustments						-						Miscellaneous Adjustments						-							
Adjusted LCFF Entitlement						1,714,860						Adjusted LCFF Entitlement						1,893,179							
Local Revenue (including RDA)						(860,551)						Local Revenue (including RDA)						(864,557)							
Gross State Aid						\$ 854,309						Gross State Aid						\$ 1,028,622							
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		2012-13 RL/Charter Gen BG adjusted for ADA						\$ 5,289.42		190.00		\$ 1,004,990			
2012-13 NSS Allowance (deficit)						\$ -				-		2012-13 NSS Allowance (deficit)						\$ -				-			
Minimum State Aid Adjustments												Minimum State Aid Adjustments													
Less Current Year Property Taxes/In-Lieu						(860,551)						Less Current Year Property Taxes/In-Lieu						(864,557)							
Subtotal State Aid for Historical RL/Charter General BG						174,007						Subtotal State Aid for Historical RL/Charter General BG						140,433							
Categorical funding from 2012-13 net of fair share reduction						-						Categorical funding from 2012-13 net of fair share reduction						-							
Charter School Categorical Block Grant adjusted for ADA						481.92		195.59		94,259		Charter School Categorical Block Grant adjusted for ADA						481.92		190.00		91,565			
Minimum State Aid Guarantee Before Proration Factor						268,266						Minimum State Aid Guarantee Before Proration Factor						231,998							
Proration Factor						0.00%						Proration Factor						0.00%							
Minimum State Aid Guarantee						\$ 268,266						Minimum State Aid Guarantee						\$ 231,998							
CHARTER SCHOOL MINIMUM STATE AID OFFSET																									
LCFF Entitlement						1,714,860						LCFF Entitlement						1,893,179							
Minimum State Aid plus Property Taxes including RDA						1,128,817						Minimum State Aid plus Property Taxes including RDA						1,096,555							
Offset						-						Offset						-							
Minimum State Aid Prior to Offset						268,266						Minimum State Aid Prior to Offset						231,998							
Total Minimum State Aid with Offset						268,266						Total Minimum State Aid with Offset						231,998							
GROSS STATE AID						\$ 854,309						GROSS STATE AID						\$ 1,028,622							
ADDITIONAL STATE AID						\$ -						ADDITIONAL STATE AID						\$ -							
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 1,714,860						LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 1,893,179							
Change Over Prior Year						-12.21%		(238,586)		Change Over Prior Year						10.40%		178,319		9,964					
LCFF Entitlement Per ADA						8,768						LCFF Entitlement Per ADA						9,964							
Per-ADA Change Over Prior Year						4.81%		402		Per-ADA Change Over Prior Year						13.64%		1,196							
Basic Aid Status (school districts only)						-						Basic Aid Status (school districts only)						-							
LCFF SOURCES INCLUDING EXCESS TAXES																									
						Increase		2021-22								Increase		2022-23							
State Aid						-28.31%		(203,361)		State Aid						26.43%		136,152		\$ 651,210					
Education Protection Account						339,251						Education Protection Account						377,412							
Property Taxes Net of In-Lieu Transfers						0.00%		-		Property Taxes Net of In-Lieu Transfers						0.00%		-		-					
Charter In-Lieu Taxes						-3.80%		(34,019)		Charter In-Lieu Taxes						0.47%		4,006		864,557					
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						-12.15%		(237,380)		Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						8.17%		140,158		\$ 1,893,179					

Twin Hills Charter Middle (6052302) - 2nd Interim 2022-23										v.23.2c	CY1	v.23.2c	CY2								
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										8.13%	0.00%	26.14%	26.14%	3.54%	0.00%	27.85%	27.85%				
										ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3										-	\$ 9,911	\$ 1,031	\$ 572	\$ -	\$ -	-	\$ 10,262	\$ 1,067	\$ 631	\$ -	\$ -
Grades 4-6										57.00	10,060		526	-	603,398	57.00	10,416		580	-	626,782
Grades 7-8										138.00	10,359		542	-	1,504,278	138.00	10,726		597	-	1,562,634
Grades 9-12										-	12,005	312	644	-	-	-	12,430	323	710	-	-
Subtract Necessary Small School ADA and Funding										-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant											\$ 2,002,962	\$ -	\$ 104,714	\$ -	\$ 2,107,676		\$ 2,073,900	\$ -	\$ 115,516	\$ -	\$ 2,189,416
NSS Allowance											-	-	-	-	-		-	-	-	-	-
TOTAL BASE										195.00	\$ 2,002,962	\$ -	\$ 104,714	\$ -	\$ 2,107,676	195.00	\$ 2,073,900	\$ -	\$ 115,516	\$ -	\$ 2,189,416
ADD ONS:																					
Targeted Instructional Improvement Block Grant														\$ -						\$ -	
Home-to-School Transportation (COLA added commencing 2023-24)														-						-	
Small School District Bus Replacement Program (COLA added commencing 2023-24)														-						-	
Transitional Kindergarten (Commencing 2022-23)														-						-	
ECONOMIC RECOVERY TARGET PAYMENT														-						-	
LCFF ENTITLEMENT														\$ 2,107,676						\$ 2,189,416	
STATE AID CALCULATION																					
Miscellaneous Adjustments														-						-	
Adjusted LCFF Entitlement														2,107,676						2,189,416	
Local Revenue (including RDA)														(891,632)						(926,476)	
Gross State Aid														\$ 1,216,044						\$ 1,262,940	
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	195.00		\$ 1,031,437		\$ 5,289.42	195.00		\$ 1,031,437		
2012-13 NSS Allowance (deficit)														-					-		
Minimum State Aid Adjustments														-					-		
Less Current Year Property Taxes/In-Lieu														(891,632)					(926,476)		
Subtotal State Aid for Historical RL/Charter General BG														139,805					104,961		
Categorical funding from 2012-13 net of fair share reduction														-					-		
Charter School Categorical Block Grant adjusted for ADA											481.92	195.00		93,974		481.92	195.00		93,974		
Minimum State Aid Guarantee Before Proration Factor														233,779					198,935		
Proration Factor														0.00%					0.00%		
Minimum State Aid Guarantee														\$ 233,779					\$ 198,935		
CHARTER SCHOOL MINIMUM STATE AID OFFSET																					
LCFF Entitlement														2,107,676					2,189,416		
Minimum State Aid plus Property Taxes Including RDA														1,125,411					1,125,411		
Offset														-					-		
Minimum State Aid Prior to Offset														233,779					198,935		
Total Minimum State Aid with Offset														233,779					198,935		
GROSS STATE AID														\$ 1,216,044					\$ 1,262,940		
ADDITIONAL STATE AID														\$ -					\$ -		
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)														\$ 2,107,676					\$ 2,189,416		
Change Over Prior Year											11.33%	214,497				3.88%	81,740				
LCFF Entitlement Per ADA														10,809					11,228		
Per-ADA Change Over Prior Year											8.48%	845				3.88%	419				
Basic Aid Status (school districts only)														-					-		
LCFF SOURCES INCLUDING EXCESS TAXES																					
												Increase		2023-24			Increase		2024-25		
State Aid											12.01%	78,185		\$ 729,395		4.52%	32,949		\$ 762,344		
Education Protection Account														486,649					500,596		
Property Taxes Net of In-Lieu Transfers											0.00%	-		-		0.00%	-		-		
Charter In-Lieu Taxes											3.13%	27,075		891,632		3.91%	34,844		926,476		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)											5.56%	105,260		\$ 2,107,676		3.22%	67,793		\$ 2,189,416		

Charts and Graphs

Components of LCFF Entitlement

	2022-23	
Base Grant	\$ 1,806,400	190.00 ADA
Grade Span Adjustment	\$ -	\$ 1,806,400 Adjusted Base Grant
Supplemental Grant	\$ 86,779 24%	
Concentration Grant	\$ - 24%	\$ 86,779 Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ -	
Add-ons: Home-to-School Transportation	\$ -	
Add-ons: Small School District Bus Replacement Program	\$ -	\$ - Add-ons
Add-ons: Transitional Kindergarten	\$ -	
Total	\$ 1,893,179	\$ 1,893,179



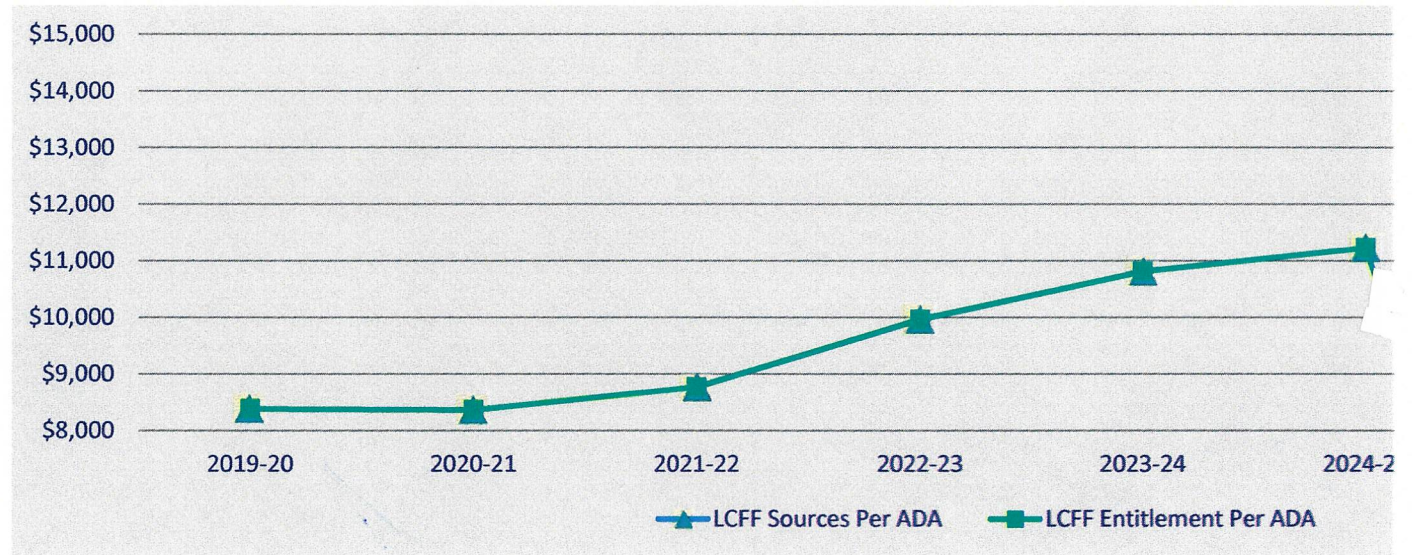
*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

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Twin Hills Charter Middle (6052302) - 2nd Interim 2022-23

Charts and Graphs

	LCFF Entitlement per ADA					
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Funded ADA	233.49	233.49	195.59	190.00	195.00	195.00
LCFF Sources per ADA	\$ 8,383.23	\$ 8,366.29	\$ 8,767.63	\$ 9,964.10	\$ 10,808.59	\$ 11,227.77
Net Change per ADA		\$ (16.94)	\$ 401.33	\$ 1,196.47	\$ 844.49	\$ 419.18
Net Percent Change		-0.20%	4.80%	13.65%	8.48%	3.88%
Estimated LCFF Entitlement per ADA	\$ 8,383.23	\$ 8,366.29	\$ 8,767.63	\$ 9,964.10	\$ 10,808.59	\$ 11,227.77
Net Change per ADA		\$ (16.94)	\$ 401.33	\$ 1,196.47	\$ 844.49	\$ 419.18
Net Percent Change		-0.20%	4.80%	13.65%	8.48%	3.88%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,217,074.00	2,287,190.00	1,236,799.17	2,276,773.00	(10,417.00)	-0.5%
2) Federal Revenue		8100-8299	0.00	0.00	575.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	198,289.00	458,761.00	173,352.21	458,524.00	(237.00)	-0.1%
4) Other Local Revenue		8600-8799	2,000.00	4,600.00	5,202.30	8,592.00	3,992.00	86.8%
5) TOTAL, REVENUES			2,417,363.00	2,750,551.00	1,415,928.68	2,743,889.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,098,024.00	1,247,139.00	606,152.54	1,222,139.00	25,000.00	2.0%
2) Classified Salaries		2000-2999	142,279.00	146,385.00	79,143.04	146,385.00	0.00	0.0%
3) Employee Benefits		3000-3999	628,676.00	680,310.00	286,317.91	680,310.00	0.00	0.0%
4) Books and Supplies		4000-4999	68,716.00	91,603.00	31,862.65	92,358.58	(755.58)	-0.8%
5) Services and Other Operating Expenditures		5000-5999	52,200.00	129,651.00	62,168.97	129,651.47	(.47)	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,989,895.00	2,295,088.00	1,065,645.11	2,270,844.05		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			427,468.00	455,463.00	350,283.57	473,044.95		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	60,387.00	60,403.00	10,402.69	60,403.00	0.00	0.0%
b) Transfers Out		7600-7629	380,000.00	380,000.00	90,000.00	380,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(319,613.00)	(319,597.00)	(79,597.31)	(319,597.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			107,855.00	135,866.00	270,686.26	153,447.95		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	152,837.00	186,313.00		186,313.09	.09	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			152,837.00	186,313.00		186,313.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			152,837.00	186,313.00		186,313.09		
2) Ending Balance, June 30 (E + F1e)			260,692.00	322,179.00		339,761.04		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	77,559.00	282,620.00		282,618.95		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	183,133.00	39,559.00		57,142.09		
BP3100: 17% Reserve	0000	9780		427,120.00				
See Fund 01: Assign Bal to meet 17% Reserve	0000	9780		(387,561.00)				
BP3100: 17% Reserve	0000	9780	379,000.00					
See Fund 01 Assign Bal to meet 17% Reserve	0000	9780	(195,867.00)					
BP3100: 17% Reserve	0000	9780				427,120.00		
See Fund 01 Assign Bal to meet 17% Reserve	0000	9780				(369,977.91)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Resource	Description	2022-23 Projected Totals
6230	California Clean Energy Jobs Act	45,522.95
6266	Educator Effectiveness, FY 2021-22	32,036.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	104,674.00
7412	A-G Access/Success Grant	6,510.00
7413	A-G Learning Loss Mitigation Grant	2,441.00
7435	Learning Recovery Emergency Block Grant	91,435.00
Total, Restricted Balance		282,618.95

TWIN HILLS UNION SCHOOL DISTRICT
ORCHARD VIEW SCHOOL
2022-23 CASH FLOW ESTIMATES @ 2nd Interim Jan/Feb 2023

ORCHARD VIEW		2022-23 ACTUALS							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	381,693.89	435,577.75	493,202.09	420,471.09	366,511.35	311,208.68	478,974.98	457,009.01	390,555.01	502,396.01	545,951.32	479,611.32				
B: RECEIPTS																	
State Revenue	8010-8019																
LCFF	8011	39,788.00	39,788.00	71,619.00	71,619.00	71,619.00	71,619.00	71,619.00	75,674.00	75,674.00	75,674.00	75,674.00	75,455.00	815,822.00	0.00	815,822.00	
Education Protection Account	8012			146,160.00			146,161.00			128,885.00			84,182.00	505,388.00		505,388.00	
In Lieu Property Tax	8096		53,768.00	107,536.00	71,691.00	71,691.00	71,691.00	71,691.00	71,691.00	145,268.00	72,634.00	72,634.00	72,634.00	882,929.00	72,634.00	955,563.00	
Federal Revenues	8100-8299													0.00		0.00	
Other State - see below	8300-8599													0.00		0.00	
Mandated Block Grant	8550						6,690.00							6,690.00		6,690.00	
New Block Grants	85xx	28,307.00	25.00			45,718.00	70,887.00			70,887.00	45,717.00			261,541.00		261,541.00	
Lottery, Unrest+Rest	8560							15,601.63			12,100.00			27,701.63	24,201.37	51,903.00	
STRS on Behalf of State	8590													0.00	138,390.00	138,390.00	
Other Local	8660-8799		2,250.00		1,090.97	250.00		1,611.33			2,000.00			7,202.30	1,389.70	8,592.00	
Interfund TF in	8910-8929					10,402.69					50,000.31			60,403.00		60,403.00	
Other Finance sources	8930-8979													0.00		0.00	
Other Non-Revenue														0.00		0.00	
TOTAL RECEIPTS		68,095.00	95,831.00	325,315.00	144,400.97	199,680.69	367,048.00	160,522.96	147,365.00	420,714.00	258,125.31	148,308.00	232,271.00	2,567,676.93	236,615.07	2,804,292.00	
C: DISBURSEMENTS																	
Certificated Salaries	1000-1999	9,012.88	10,094.62	126,961.88	117,485.70	118,065.04	113,728.94	110,803.48	121,197.00	121,197.00	121,197.00	121,197.00	131,198.46	1,222,139.00		1,222,139.00	
Classified Salaries	2000-2999	1,546.98	8,488.67	15,226.95	13,326.31	13,579.75	13,487.19	13,487.19	13,450.00	13,450.00	13,450.00	13,450.00	13,441.96	146,385.00		146,385.00	
Employee Benefits	3000-3999	3,537.94	7,031.09	77,116.03	49,138.48	50,415.36	49,573.47	49,505.54	50,320.00	50,320.00	50,320.00	50,320.00	54,322.09	541,920.00	138,390.00	680,310.00	
Books & Supplies	4000-5999	0.00	1,119.37	7,250.18	14,971.64	3,489.41	2,983.75	2,048.30	9,722.00	13,083.00	11,083.00	10,159.00	12,448.93	88,358.58	4,000.00	92,358.58	
Services & Other Operatnl	5000-5999	761.38	4,946.91	30,162.96	6,507.14	9,259.80	7,761.35	2,769.43	7,383.00	9,076.00	6,773.00	7,775.00	10,475.50	103,651.47	26,000.00	129,651.47	
Capital Outlay	6000-6599													0.00		0.00	
Other Outgo	7000-7499													0.00		0.00	
Interfund TF out	7600-7629					90,000.00				90,000.00			90,000.00	270,000.00	110,000.00	380,000.00	
Other Finance sources	7630-7699													0.00		0.00	
Other Non-Expenditures														0.00		0.00	
TOTAL DISBURSM		14,859.18	31,680.66	256,718.00	201,429.27	284,809.36	187,534.70	178,613.94	202,072.00	297,126.00	202,823.00	202,901.00	311,886.94	2,372,454.05	278,390.00	2,650,844.05	
D: PRIOR YR TRANSACTIONS																	
Accounts Receivable	9200																
Prior year: LCFF, In Lieu Property Tax																	
Lottery, Other State, Interest		4,677.17	-6,526.00	15,292.00	3,058.90	29,826.00	-11,747.00	-3,874.99	-11,747.00	-11,747.00	-11,747.00	-11,747.00	-11,752.00	-28,033.92			
Accounts Payable	9500																
Prior year: Clear Due To/From, MOU, Books																	
Sup. Unearned Rev. CY Use Tax		-4,029.13		-156,620.00	9.66									-160,639.47			
TOTAL PRIOR YR		648.04	-6,526.00	-141,328.00	3,068.56	29,826.00	-11,747.00	-3,874.99	-11,747.00	-11,747.00	-11,747.00	-11,747.00	-11,752.00	-188,673.39	0.00		
E: NET INC/DEC	(B-C+D)	53,883.86	57,624.34	-72,731.00	-53,959.74	-55,302.67	167,766.30	-21,965.97	-66,454.00	111,841.00	43,555.31	-66,340.00	-91,367.94	6,549.49			
F: ENDING CASH BAL	(A+E)	435,577.75	493,202.09	420,471.09	366,511.35	311,208.68	478,974.98	457,009.01	390,555.01	502,396.01	545,951.32	479,611.32	388,243.38		-41,774.93		

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 balance due for special education excess costs and the MOU payable to the district totaling \$110,000 plus a small amount of supplies and services of \$30,000.

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 (\$138,390).

Twin Hills Union School District - Orchard View Charter School
2022-23 Multi-Year Projection Assumptions @ 2nd Interim Jan/Feb 2023

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
Revenue	Prior Fiscal Year Actual	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	5.07%	6.56% + 6.70% Base Increase	8.13%	3.54%
Unduplicated Count # / Rolling % for Sup Grant	36 / 17.93%	44 / 18.95%	50 / 19.17%	50 / 20.69%
Funded ADA	212.85	210.00	231.00	231.00
Enrollment	222.00	216.00	240.00	240.00
In Lieu Property Tax per ADA	\$4,400	\$4,550	\$4,572	\$4,751
Federal: COVID19	\$63,345	NONE	NONE	NONE
Other State				
Lottery Unrestricted/Restricted	Unr \$176.94 Rest \$81.94	Unr \$170 Rest \$67 ADA*1.04446	Unr \$170 Rest \$67 ADA*1.04446	Unr \$170 Rest \$67 ADA*1.04446
Mandated Block Grant	Unr K-8 \$17.21; 9-12 \$47.84	Unr K-8 \$18.34; 9-12 \$50.98 *prior year ADA	Unr K-8 \$19.83; 9-12 \$55.12 *prior year ADA	Unr K-8 \$20.53; 9-12 \$57.07 *prior year ADA
COVID19 State LLM/ELO/Educator Effectiv.	\$44,800	Prior years only	Prior years only	Prior years only
A-G A/S and LLM, Univ PreK, Ethnic Studies, Art Music IM BG, Learning Recovery ER BG	\$8,951	\$261,541	21-22 and 22-23 Only	21-22 and 22-23 Only
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
Local				
Interest	\$1,820	\$5,000	Same as PY	Same as PY
Donations/ SCOE Prof Dev Stipend Reimb	\$0	\$3,592	Zero	Zero
Expenditures				
Certificated Salaries				
Staffing (FTEs)	14.6 FTE Teachers, 1.0 FTE Site Admin	13.7 FTE Teachers, 0.20 FTE Counselor, 1.0 FTE Site Administrator	Deduct 0.9 FTE Teacher	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
Add 8% 23-24			Negotiated agreement, increase pay by COLA	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	Deduct 0.2 FTE Spec/Yard	Same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
Add 8% 23-24			Me Too agreement, increase pay by COLA	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.	PY - costs for FTE deductions on above Staffing lines + 2%	Prior year + 2%
Add 8% 23-24			Benefit cost based on increased pay	Estimated @ +2%
COVID19 Employee Benefits	ELO personnel costs	21-22 Only	21-22 Only	21-22 Only
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches revenue	Prior year +5% - matches revenue	Prior year +5% - matches revenue
STRS / PERS	STRS=16.92; PERS=22.91%	STRS = 19.10%; PERS = 25.37%	STRS = 19.1%; PERS = 27.0%	STRS = 19.1%; PERS = 28.1%
Health & Welfare Benefits	\$11,169 full FTE	District annual maximum is for a full FTE is apx. \$13,960. Actual cost known to date.	Prior year - costs for FTE deductions on above Staffing lines + 5% based on \$100 per month increased contribution	Prior year + 2%
COVID19 Health & Welfare	ELO personnel costs	21-22 Only	21-22 Only	21-22 Only

Orchard View - 2nd Interim 2022-23 page 2	2021-22	2022-23	2023-24	2024-25
Expenditures - continued				
Books and Supplies		Expenses based on prior year and updated for current year. Carryover and one time purchases are budgeted.	Prior year -\$22k carryover and one time expenses + 2%	Prior year + 2%
COVID19 Books/Supplies	\$0	2020-21 only	2020-21 only	2020-21 only
Services, Other Operating Expenses		Expenses based on prior year and updated for current year. Carryover and one time purchases are budgeted.	Prior year - \$26k UPK and carryover + 2%	Prior year - \$37k one time AMIMBG + 2%
COVID19 Services/Other Operating Exp	\$41,437	2020-21 & 21-22 only	2020-21 & 21-22 only	2020-21 & 21-22 only
Capital Outlay		None	None	None
Transfer In BAS from Fund 01	\$50k BAS for py sal inc + \$100k for ADA loss.	\$50,000 for Salary increase support	None	None
Transfer In CRSP from Fund 01	\$10,387 for 1 retiree, year 1 of 3	\$10,403 for 1 retiree, year 2 of 3	\$10,403 for 1 retiree, year 3 of 3	None
Transfers Out				
MOU amount for District Costs	\$258,800	\$230,000 is current estimate	Same as prior year	Same as prior year
MOU amount for Special Ed Excess Costs	\$152,820	\$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	Lottery \$3,239, Local \$1,941, CA Clean Energy \$45,523, Ed Effect Res6266 \$40,212, A-G BG Res7412+7413 \$8,951	CA Clean Energy \$45,523, Ed Effect Res6266 \$32,036, Art Music BG Res6762 \$104,674, LRER BG Res7435 \$91,435, A-G BG Res7412+7413 \$8,951	CA Clean Energy \$45,523, Ed Effect Res6266 \$22,036, Art Music BG Res6762 \$67,574, LRER BG Res7435 \$91,435, A-G BG Res7412+7413 \$8,951	CA Clean Energy \$45,523, Ed Effect Res6266 \$12,036, Art Music BG Res6762 \$67,574, LRER BG Res7435 \$91,435, A-G BG Res7412+7413 \$8,951
Assigned- See MYP+SACS+Exhibit B	No funding available	No funding available	No funding available	See Exhibit B
Assigned- BP3100 (17%)		BP 3100 = 17% rounded up	BP 3100 = 17% rounded up	BP 3100 = 17% rounded up
Assigned- Charter Balance per GASB54		(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments	Positive = balance after specific assignments (Negative=Assignment reduction* needed)
2021-22: Please see actual dollar amounts shown on MYP.				
*Assignment reduction= reduces reserve below 17%, see Fund 01 for Assigned amount.				

**Twin Hills Union School District - Orchard View Charter
2022-23 Multi-Year Projection @ 2nd Interim - Jan/Feb 2023**

	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%	8.13%	3.54%
Funded COLA	5.07%	13.26%	8.13%	3.54%
ADA: Current Year / LCFF Funding	215.00	210.00	231.00	231.00
Enrollment Estimate	222.00	216.00	240.00	240.00
Object Codes				
Revenue				
LCFF Sources: LCFF, Education Protection				
Account, In Lieu Property Tax 8010-8099	2,017,446	2,276,773	2,715,981	2,823,450
Federal Revenues 8100-8299				
COVID19 Federal Funding	63,345			
State Revenues 8300-8599	63,783	58,593	64,493	65,331
COVID19 State LLM/ELO Funding and Educator Effect.	44,800	-	-	-
New Grants A-G A/S and LLM, UPK and Ethnic Studies				
Arts Music IM Disc BG, Learning Recovery ER BG	8,951	261,541		
State Revenues: STRS/PERS on Behalf of State	149,008	138,390	145,310	152,575
Local Revenues 8600-8799	1,820	8,592	5,000	5,000
Total Revenue	2,349,153	2,743,889	2,930,784	3,046,356
Expenditures				
Certificated Salaries 1000-1999	1,196,906	1,222,139	1,180,273	1,193,613
Add 8.0% 23-24			98,281	100,247
COVID19 Certificated Salaries	64,884		-	-
Classified Salaries 2000-2999	143,723	146,385	139,113	141,895
Add 8.0% 23-24			11,884	12,122
COVID19 Classified Salaries	13,087	-	-	-
Employee Benefits -- Statutory 3300-3399;				
Add 8.0% 23-24 3500-3699	40,037	59,010	58,046	58,861
COVID19 Employee Benefits	13,990	-	26,488	27,020
Employee Benefits -- STRS/PERS on Behalf of State 310x	149,008	138,390	145,310	152,575
Employee Benefits -- STRS 3100-3199	202,516	226,776	225,432	227,980
Employee Benefits -- PERS 3200-3299	24,982	46,538	37,561	39,872
Employee & Retiree Benefits -- Health & Welfare 3400-3499;				
3700-3799	213,174	209,596	217,031	221,372
COVID19 Health & Welfare	9,760	-	-	-
Books and Supplies 4000-4999	50,022	92,359	71,090	72,510
COVID19 Books and Supplies	-	-	-	-
Services, Other Operating Expenses 5000-5999	49,970	129,651	105,690	70,065
COVID19 Services, Other Operating Expenses	41,437	-	-	-
Capital Outlay 6000-6999	-	-	-	-
Other Outgo 7100-7199				
7300-7399				
Total Expenditures	2,213,496	2,270,844	2,316,199	2,318,132
Excess (Deficiency)	135,657	473,045	614,585	728,224
Transfers In Basic Aid Supp from F01 8910-8929	150,000	50,000		
Transfers In CRSP from Fund 01 8910-8929	10,387	10,403	10,403	
Transfers Out (enter as negative) 7610-7629	(411,620)	(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	(251,233)	(319,597)	(369,597)	(380,000)
Net Increase (Decrease)	(115,576)	153,448	244,988	348,224
Fund Balance				
Beginning Balance	301,889	186,313	339,761	584,749
Beginning Fund Balance Transfers (restricted program carryovers)				
Net Ending Balance	186,313	339,761	584,749	932,973
Components of Ending Balance:				
Revolving Cash (nonspendable) 9711				
Stores (nonspendable) 9712				
Restricted (Res 2000-9999) 9740	99,866	282,619	235,519	225,519
Lottery Res 1100 Unrestricted 9740	15,188		-	-
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	420,938	427,120	433,660	432,750
Assigned - Balance After Above GASB54 - *See Note Below	(349,679)	(369,978)	(84,430)	274,704
Unasn/Unappr Amt (not for charters) 9790				
Net Ending Balance	186,313	339,761	584,749	932,973
Beginning 2011-12 Charter Schools were no longer allowed. Unassigned/Unappropriated Ending Amounts and the ending balance must be assigned (see Assigned Balance After Above (GASB54)).				
*Note: This Assigned Balance is a negative amount for all four years and will reduce the amount available for the 17% Reserve, reducing the reserve to the percentages shown on the line below. See Fund 01 for an Assigned amount to cover this difference. STRS on Behalf is deducted from 17% Reserve requirement.				
Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:	2%	2%	13%	27%

Orchard View (4930319) - 2nd Interim 2022-23				
	2021-22	2022-23	2023-24	2024-25
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	5.07%	13.26%	8.13%	3.54%
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	\$2,123,944	\$2,507,322	\$2,596,096
Grade Span Adjustment	59,982	61,560	96,655	100,040
Supplemental Grant	69,841	82,830	99,837	111,567
Concentration Grant	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-
Add-ons: Transitional Kindergarten	-	8,439	12,167	15,747
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,017,446	\$2,276,773	\$2,715,981	\$2,823,450
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	2,017,446	2,276,773	2,715,981	2,823,450
LCFF Entitlement Per ADA	\$ 9,478	\$ 10,842	\$ 11,757	\$ 12,223
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 627,827	\$ 815,822	\$ 978,281	\$ 1,024,235
EPA (for LCFF Calculation purposes)	\$ 453,128	\$ 505,388	\$ 681,459	\$ 701,697
Local Revenue Sources:				
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	936,491	955,563	1,056,241	1,097,518
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING	2,017,446	2,276,773	2,715,981	2,823,450
Basic Aid Status	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	2,017,446	2,276,773	2,715,981	2,823,450
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	73.31789035%	45.21920787%	45.21920787%	45.21920787%
% of Adjusted Revenue Limit - P-2	73.31789035%	45.21920787%	45.21920787%	45.21920787%
EPA (for LCFF Calculation purposes)	\$ 453,128	\$ 505,388	\$ 681,459	\$ 701,697
EPA, Current Year (Object Code 8012)	\$ 453,128	\$ 505,388	\$ 681,459	\$ 701,697
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Object Code 8019)	\$ (18,914.00)	\$ (40,354.00)	\$ -	\$ -
(P-A less Prior Year Accrual)				
Accrual (from Data Entry tab)	-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 1,947,605	\$ 2,185,504	\$ 2,603,977	\$ 2,696,136
Supplemental and Concentration Grant funding in the LCAP year	\$ 69,841	\$ 82,830	\$ 99,837	\$ 111,567
Percentage to Increase or Improve Services	3.59%	3.79%	3.83%	4.14%
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	222	216	240	240
COE Enrollment	-	-	-	-
Total Enrollment	222	216	240	240
Unduplicated Pupil Count	36	44	50	50
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	36	44	50	50
Rolling %, Supplemental Grant	17.9300%	18.9500%	19.1700%	20.6900%
Rolling %, Concentration Grant	17.9300%	18.9500%	19.1700%	20.6900%
SUMMARY OF LCFF ADA				
Current Year ADA				

Orchard View School

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Orchard View (4930319) - 2nd Interim 2022-23

	2021-22	2022-23	2023-24	2024-25
Grades TK-3	45.38	37.00	65.00	65.00
Grades 4-6	44.65	40.00	43.00	43.00
Grades 7-8	37.44	42.00	28.00	28.00
Grades 9-12	85.38	91.00	95.00	95.00
LCFF Subtotal	212.85	210.00	231.00	231.00
NSS	-	-	-	-
Combined Subtotal	212.85	210.00	231.00	231.00
Change in LCFF ADA (excludes NSS ADA)	212.85	210.00	231.00	231.00
	Increase	Increase	Increase	Increase

2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and a

Yield Calculation

Total ADA	-
Total Enrollment	-
Attendance Yield	0.0000%

Quotient

2021-22 Proxy ADA

Grades TK-3	-
Grades 4-6	-
Grades 7-8	-
Grades 9-12	-
Subtotal	-

NSS

Combined Subtotal

Funded LCFF ADA (greater of current year, prior year or 3-prior year average)

Grades TK-3	45.38	37.00	65.00	65.00
Grades 4-6	44.65	40.00	43.00	43.00
Grades 7-8	37.44	42.00	28.00	28.00
Grades 9-12	85.38	91.00	95.00	95.00
Subtotal	212.85	210.00	231.00	231.00
	Current	Current	Current	Current

Funded NSS ADA

Subtotal	-	-	-	-
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NPS, CDS, & COE Operated

Subtotal	-	-	-	-
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ACTUAL ADA (Current Year Only)

Grades TK-3	45.38	37.00	65.00	65.00
Grades 4-6	44.65	40.00	43.00	43.00
Grades 7-8	37.44	42.00	28.00	28.00
Grades 9-12	85.38	91.00	95.00	95.00
Total Actual ADA	212.85	210.00	231.00	231.00

TOTAL FUNDED ADA

Grades TK-3	45.38	37.00	65.00	65.00
Grades 4-6	44.65	40.00	43.00	43.00
Grades 7-8	37.44	42.00	28.00	28.00
Grades 9-12	85.38	91.00	95.00	95.00
Total	212.85	210.00	231.00	231.00

Funded Difference (Funded ADA less Actual ADA)

FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA		3.00	4.00	5.00

PER-ADA FUNDING LEVELS

Base, Supplemental and Concentration Rate per ADA

Grades TK-3	\$	9,255	\$	10,503	\$	11,362	\$	11,798
Grades 4-6	\$	8,510	\$	9,657	\$	10,446	\$	10,847
Grades 7-8	\$	8,761	\$	9,943	\$	10,756	\$	11,170
Grades 9-12	\$	10,418	\$	11,823	\$	12,789	\$	13,281

Base Grants

Grades TK-3	\$	8,093	\$	9,166	\$	9,911	\$	10,262
Grades 4-6	\$	8,215	\$	9,304	\$	10,060	\$	10,416
Grades 7-8	\$	8,458	\$	9,580	\$	10,359	\$	10,726
Grades 9-12	\$	9,802	\$	11,102	\$	12,005	\$	12,430

Grade Span Adjustment

Grades TK-3	\$	842	\$	953	\$	1,031	\$	1,067
Grades 9-12	\$	255	\$	289	\$	312	\$	323

Prorated Base, Supplemental and Concentration Rate per ADA

Orchard View School

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Orchard View (4930319) - 2nd Interim 2022-23

	2021-22	2022-23	2023-24	2024-25
Grades TK-3	\$ 8,935	\$ 10,119	\$ 10,942	\$ 11,329
Grades 4-6	\$ 8,215	\$ 9,304	\$ 10,060	\$ 10,416
Grades 7-8	\$ 8,458	\$ 9,580	\$ 10,359	\$ 10,726
Grades 9-12	\$ 10,057	\$ 11,391	\$ 12,317	\$ 12,753
Prorated Base Grants				
Grades TK-3	\$ 8,093	\$ 9,166	\$ 9,911	\$ 10,262
Grades 4-6	\$ 8,215	\$ 9,304	\$ 10,060	\$ 10,416
Grades 7-8	\$ 8,458	\$ 9,580	\$ 10,359	\$ 10,726
Grades 9-12	\$ 9,802	\$ 11,102	\$ 12,005	\$ 12,430
Prorated Grade Span Adjustment				
Grades TK-3	\$ 842	\$ 953	\$ 1,031	\$ 1,067
Grades 9-12	\$ 255	\$ 289	\$ 312	\$ 323
Supplemental Grant	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$ 1,787	\$ 2,024	\$ 2,188	\$ 2,266
Grades 4-6	\$ 1,643	\$ 1,861	\$ 2,012	\$ 2,083
Grades 7-8	\$ 1,692	\$ 1,916	\$ 2,072	\$ 2,145
Grades 9-12	\$ 2,011	\$ 2,278	\$ 2,463	\$ 2,551
Actual - 1.00 ADA, Local UPP as follows:	17.93%	18.95%	19.17%	20.69%
Grades TK-3	\$ 320	\$ 384	\$ 420	\$ 469
Grades 4-6	\$ 295	\$ 353	\$ 386	\$ 431
Grades 7-8	\$ 303	\$ 363	\$ 397	\$ 444
Grades 9-12	\$ 361	\$ 432	\$ 472	\$ 528
Concentration Grant (>55% population)	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$ 5,808	\$ 6,577	\$ 7,112	\$ 7,364
Grades 4-6	\$ 5,340	\$ 6,048	\$ 6,539	\$ 6,770
Grades 7-8	\$ 5,498	\$ 6,227	\$ 6,733	\$ 6,972
Grades 9-12	\$ 6,537	\$ 7,404	\$ 8,006	\$ 8,289
Actual - 1.00 ADA, Local UPP >55% as follows:	0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$ -	\$ -	\$ -	\$ -
Grades 4-6	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$ -	\$ -	\$ -	\$ -

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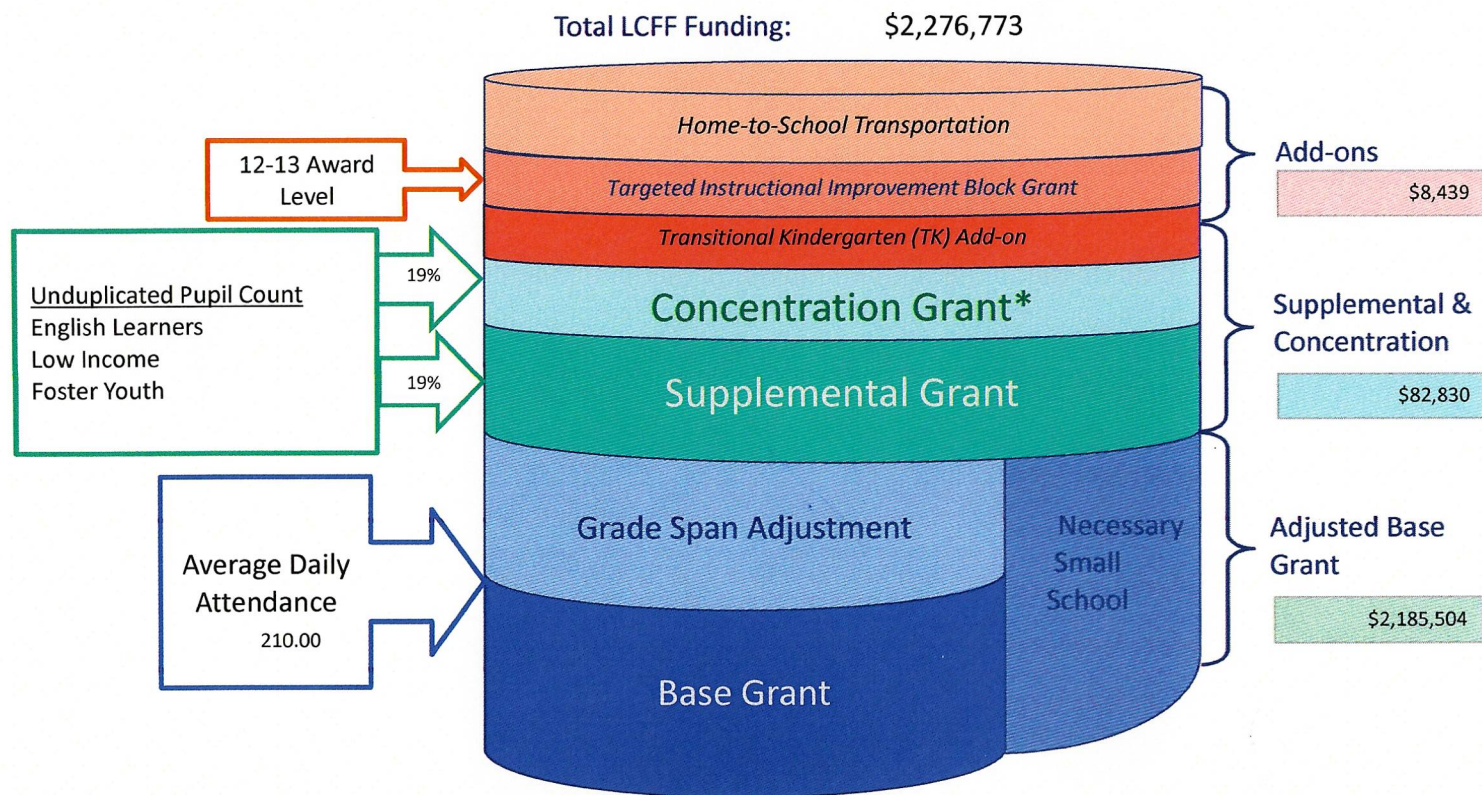
Orchard View School

Orchard View (4930319) - 2nd Interim 2022-23										v.23.2c		PY1		v.23.2c		CY					
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%		17.93%		17.93%		13.26%		0.00%		18.95%		18.95%					
		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		37.00	\$ 9,166	\$ 953	\$ 384	\$ -	\$ 388,593							
Grades 4-6		44.65	8,215		295	-	379,953		40.00	9,304		353	-	386,265							
Grades 7-8		37.44	8,458		303	-	328,024		42.00	9,580		363	-	417,609							
Grades 9-12		85.38	9,802	255	361	-	889,459		91.00	11,102	289	432	-	1,075,867							
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-		-	-	-	-	-	-							
Total Base, Supplemental, and Concentration Grant			\$ 1,887,623	\$ 59,982	\$ 69,841	\$ -	\$ 2,017,446			\$ 2,123,944	\$ 61,560	\$ 82,830	\$ -	\$ 2,268,334							
NSS Allowance			-	-	-	-	-			-	-	-	-	-							
TOTAL BASE		212.85	\$ 1,887,623	\$ 59,982	\$ 69,841	\$ -	\$ 2,017,446		210.00	\$ 2,123,944	\$ 61,560	\$ 82,830	\$ -	\$ 2,268,334							
ADD ONS:																					
Targeted Instructional Improvement Block Grant							\$ -									\$ -					
Home-to-School Transportation (COLA added commencing 2023-24)																					
Small School District Bus Replacement Program (COLA added commencing 2023-24)																					
Transitional Kindergarten (Commencing 2022-23)																8,439					
ECONOMIC RECOVERY TARGET PAYMENT																					
LCFF ENTITLEMENT																					
\$ 2,017,446																					
STATE AID CALCULATION																					
Miscellaneous Adjustments																					
Adjusted LCFF Entitlement																					
Local Revenue (including RDA)																					
Gross State Aid																					
MINIMUM STATE AID CALCULATION																					
2012-13 RL/Charter Gen BG adjusted for ADA																					
2012-13 NSS Allowance (deficit)																					
Minimum State Aid Adjustments																					
Less Current Year Property Taxes/In-Lieu																					
Subtotal State Aid for Historical RL/Charter General BG																					
Categorical funding from 2012-13 net of fair share reduction																					
Charter School Categorical Block Grant adjusted for ADA																					
Minimum State Aid Guarantee Before Proration Factor																					
Proration Factor																					
Minimum State Aid Guarantee																					
CHARTER SCHOOL MINIMUM STATE AID OFFSET																					
LCFF Entitlement																					
Minimum State Aid plus Property Taxes including RDA																					
Offset																					
Minimum State Aid Prior to Offset																					
Total Minimum State Aid with Offset																					
GROSS STATE AID																					
ADDITIONAL STATE AID																					
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)																					
Change Over Prior Year																					
LCFF Entitlement Per ADA																					
Per-ADA Change Over Prior Year																					
Basic Aid Status (school districts only)																					
LCFF SOURCES INCLUDING EXCESS TAXES																					
State Aid																					
Education Protection Account																					
Property Taxes Net of In-Lieu Transfers																					
Charter In-Lieu Taxes																					
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)																					

Orchard View (4930319) - 2nd Interim 2022-23		v.23.2c		CY1		v.23.2c		CY2							
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		8.13%		0.00%		19.17% 19.17%				3.54%		0.00%		20.69% 20.69%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3	65.00	\$ 9,911	\$ 1,031	\$ 420	\$ -	\$ 738,499		65.00	\$ 10,262	\$ 1,067	\$ 469	\$ -	\$ 766,857		
Grades 4-6	43.00	10,060		386	-	449,165		43.00	10,416		431	-	466,422		
Grades 7-8	28.00	10,359		397	-	301,173		28.00	10,726		444	-	312,756		
Grades 9-12	95.00	12,005	312	472	-	1,214,977		95.00	12,430	323	528	-	1,261,668		
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-		-	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant		\$ 2,507,322	\$ 96,655	\$ 99,837	\$ -	\$ 2,703,814			\$ 2,596,096	\$ 100,040	\$ 111,567	\$ -	\$ 2,807,703		
NSS Allowance		-	-	-	-	-			-	-	-	-	-	-	
TOTAL BASE	231.00	\$ 2,507,322	\$ 96,655	\$ 99,837	\$ -	\$ 2,703,814		231.00	\$ 2,596,096	\$ 100,040	\$ 111,567	\$ -	\$ 2,807,703		
ADD ONS:															
Targeted Instructional Improvement Block Grant												\$ -			
Home-to-School Transportation (COLA added commencing 2023-24)												-			
Small School District Bus Replacement Program (COLA added commencing 2023-24)												-			
Transitional Kindergarten (Commencing 2022-23)				12,167								15,747			
ECONOMIC RECOVERY TARGET PAYMENT												-			
LCFF ENTITLEMENT				\$ 2,715,981								\$ 2,823,450			
STATE AID CALCULATION															
Miscellaneous Adjustments												-			
Adjusted LCFF Entitlement				2,715,981								2,823,450			
Local Revenue (including RDA)				(1,056,241)								(1,097,518)			
Gross State Aid				\$ 1,659,740								\$ 1,725,932			
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		231.00		\$ 1,300,408				\$ 5,629.47		231.00		\$ 1,300,408	
2012-13 NSS Allowance (deficit)						-								-	
Minimum State Aid Adjustments						-								-	
Less Current Year Property Taxes/In-Lieu						(1,056,241)								(1,097,518)	
Subtotal State Aid for Historical RL/Charter General BG						244,167								202,890	
Categorical funding from 2012-13 net of fair share reduction						-								-	
Charter School Categorical Block Grant adjusted for ADA				455.53		231.00				455.53		231.00		105,227	
Minimum State Aid Guarantee Before Proration Factor						349,394								308,117	
Proration Factor						0.00%								0.00%	
Minimum State Aid Guarantee						\$ 349,394								\$ 308,117	
CHARTER SCHOOL MINIMUM STATE AID OFFSET															
LCFF Entitlement				2,703,814								2,807,703			
Minimum State Aid plus Property Taxes including RDA				1,405,635								1,405,635			
Offset				-								-			
Minimum State Aid Prior to Offset				349,394								308,117			
Total Minimum State Aid with Offset				349,394								308,117			
GROSS STATE AID				\$ 1,659,740								\$ 1,725,932			
ADDITIONAL STATE AID				\$ -								\$ -			
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)				\$ 2,715,981								\$ 2,823,450			
Change Over Prior Year		19.29%		439,208						3.96%		107,469			
LCFF Entitlement Per ADA						11,757								12,223	
Per-ADA Change Over Prior Year		8.44%		915						3.96%		466			
Basic Aid Status (school districts only)						-								-	
LCFF SOURCES INCLUDING EXCESS TAXES															
		Increase		2023-24						Increase		2024-25			
State Aid		19.91%		162,459		\$ 978,281				4.70%		45,954		\$ 1,024,235	
Education Protection Account						681,459								701,697	
Property Taxes Net of In-Lieu Transfers		0.00%		-		-				0.00%		-		-	
Charter In-Lieu Taxes		10.54%		100,678		1,056,241				3.91%		41,277		1,097,518	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		11.56%		263,137		\$ 2,715,981				3.21%		87,231		\$ 2,823,450	

Components of LCFF Entitlement

	2022-23	
Base Grant	\$ 2,123,944	210.00 ADA
Grade Span Adjustment	\$ 61,560	\$ 2,185,504 Adjusted Base Grant
Supplemental Grant	\$ 82,830 19%	
Concentration Grant	\$ - 19%	\$ 82,830 Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ -	
Add-ons: Home-to-School Transportation	\$ -	
Add-ons: Small School District Bus Replacement Program	\$ -	\$ 8,439 Add-ons
Add-ons: Transitional Kindergarten	\$ 8,439	
Total	\$ 2,276,773	\$ 2,276,773



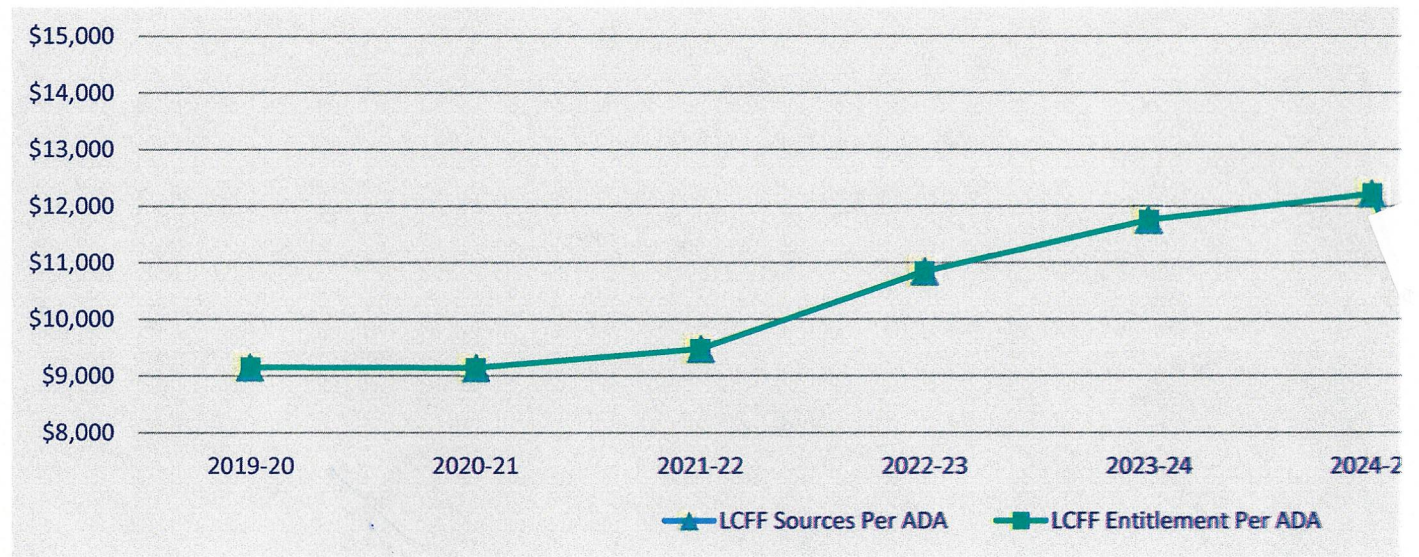
*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

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Orchard View (4930319) - 2nd Interim 2022-23

Charts and Graphs

LCFF Entitlement per ADA						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Funded ADA	225.62	225.62	212.85	210.00	231.00	231.00
LCFF Sources per ADA	\$ 9,152.26	\$ 9,139.42	\$ 9,478.25	\$ 10,841.78	\$ 11,757.49	\$ 12,222.73
Net Change per ADA		\$ (12.84)	\$ 338.83	\$ 1,363.52	\$ 915.72	\$ 465.23
Net Percent Change		-0.14%	3.71%	14.39%	8.45%	3.96%
Estimated LCFF Entitlement per ADA	\$ 9,152.26	\$ 9,139.42	\$ 9,478.25	\$ 10,841.78	\$ 11,757.49	\$ 12,222.73
Net Change per ADA		\$ (12.84)	\$ 338.83	\$ 1,363.52	\$ 915.72	\$ 465.23
Net Percent Change		-0.14%	3.71%	14.39%	8.45%	3.96%



2022-23 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,473,061.00	2,387,137.00	1,089,409.67	2,335,338.00	(51,799.00)	-2.2%
2) Federal Revenue		8100-8299	110,475.00	109,785.00	20,615.00	109,785.00	0.00	0.0%
3) Other State Revenue		8300-8599	254,981.00	1,334,387.00	332,899.70	1,333,202.00	(1,185.00)	-0.1%
4) Other Local Revenue		8600-8799	470,074.00	501,547.00	198,935.84	503,472.00	1,925.00	0.4%
5) TOTAL, REVENUES			3,308,591.00	4,332,856.00	1,641,860.21	4,281,797.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,112,404.00	1,204,021.00	588,291.20	1,204,021.00	0.00	0.0%
2) Classified Salaries		2000-2999	552,112.00	625,110.00	297,822.38	625,110.00	0.00	0.0%
3) Employee Benefits		3000-3999	778,733.00	832,973.00	352,792.80	832,973.00	0.00	0.0%
4) Books and Supplies		4000-4999	194,751.00	228,919.00	87,960.17	229,657.70	(738.70)	-0.3%
5) Services and Other Operating Expenditures		5000-5999	674,755.00	777,402.00	220,636.46	777,402.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	5,000.00	2,730.20	5,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,312,755.00	3,673,425.00	1,550,233.21	3,674,163.70		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,164.00)	659,431.00	91,627.00	607,633.30		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,164.00)	659,431.00	91,627.00	607,633.30		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	323,524.00	547,136.00		547,136.24	.24	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,524.00	547,136.00		547,136.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,524.00	547,136.00		547,136.24		
2) Ending Balance, June 30 (E + F1e)			319,360.00	1,206,567.00		1,154,769.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	4,000.00	4,000.00		4,000.00		
Stores		9712	0.00	0.00		0.00		

2022-23 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	156,375.00	576,139.00		576,140.30		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	158,985.00	626,428.00		574,629.24		
RESIG Deductible - 8th Grade FT	0000	9780	18,000.00					
BP3100: 17% Reserve	0000	9780	541,370.00					
See Fund01 Assign Bal to meet 17% Reserve	0000	9780	(400,385.00)					
RESIG Deductible - 8th Grade FT	0000	9780		18,000.00				
BP3100: 17% Reserve	0000	9780		602,810.00				
GASB54 Balance	0000	9780		5,618.00				
RESIG Deductible - 8th Grade FT	0000	9780				18,000.00		
BP3100: 17% Reserve	0000	9780				602,810.00		
GASB54 Balance	0000	9780				(46,180.76)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	155,615.00
6230	California Clean Energy Jobs Act	11,604.30
6266	Educator Effectiveness, FY 2021-22	49,771.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	131,104.00
7435	Learning Recovery Emergency Block Grant	158,046.00
9010	Other Restricted Local	70,000.00
Total, Restricted Balance		576,140.30

**TWIN HILLS UNION SCHOOL DISTRICT
SUNRIDGE SCHOOL
2022-23 CASH FLOW ESTIMATES @ 2nd Interim Jan/Feb 2023**

SUNRIDGE		2022-23 ACTUALS							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	911,318.41	911,937.43	901,577.60	757,742.43	692,377.75	648,969.51	732,506.59	639,458.89	536,513.01	772,557.13	1,359,819.25	1,269,496.37				
B: RECEIPTS																	
State Revenue	8010-8019																
LCFF	8011	39,988.00	39,988.00	71,979.00	71,979.00	71,979.00	71,979.00	71,979.00	96,679.00	96,679.00	96,679.00	96,679.00	96,678.00	923,265.00	0.00	923,265.00	
Education Protection Account	8012			107,237.00			107,238.00			100,053.00			91,929.00	406,457.00		406,457.00	
In Lieu Property Tax	8096		49,721.00	99,443.00	66,295.00	66,295.00	66,295.00	66,295.00	66,295.00	174,993.00	87,496.00	87,496.00	87,496.00	918,120.00	87,496.00	1,005,616.00	
Federal COVID	8100-8299					17,705.00		2,910.00		25,000.00			25,170.00	70,785.00		70,785.00	
Federal Universal Meal Pgm	8290									20,000.00			19,000.00	39,000.00		39,000.00	
Other State - see below	8300-8599															0.00	
Mandated Block Grant, Unres	8550						3,610.00							3,610.00		3,610.00	
Lottery, Unrest+Rest	8560							14,477.19			12,897.00			27,374.19	27,372.81	54,747.00	
State Declining Enrollment Protection										589,000.00				589,000.00		589,000.00	
State COVID, ELO, Universal TK, Art Music																	
IM Disc BG, Learning ER BG		60,991.00	51,423.00	9,505.00	9,505.00	88,528.00	75,057.00	9,505.00	9,505.00	75,057.00	88,528.00	9,505.00	9,508.00	496,617.00		496,617.00	
STRS on Behalf of State	8590													0.00	128,228.00	128,228.00	
State Universal Meal Pgm	8590									35,000.00			26,000.00	61,000.00		61,000.00	
Other Local - Interest	8600-8799				2,387.28		506.35	3,143.30			3,400.00			9,436.93	3,488.07	12,925.00	
Other Local - After Care Prog.	8673			22,000.00	11,000.00	11,000.00	11,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	4,000.00	99,000.00		99,000.00	
Other Local - Parent Pledges																	
& SR Ed Foundation	8600-8799			13,000.00	18,000.00	15,000.00	9,500.00	14,000.00	30,000.00	30,000.00	30,000.00	30,000.00	69,973.00	259,473.00		259,473.00	
BAS/CRSP TF in from D53	8781					10,073.95		50,000.00					0.05	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		100,979.00	141,132.00	323,164.00	179,166.28	280,580.95	345,185.35	240,309.49	210,479.00	564,782.00	916,000.00	231,680.00	501,754.05	4,035,212.12	246,584.88	4,281,797.00	
C: DISBURSEMENTS																	
Certificated Salaries	1000-1999	9,788.75	10,952.95	121,501.33	112,505.81	114,970.20	107,943.46	110,628.70	120,145.00	120,145.00	120,145.00	120,145.00	135,149.80	1,204,021.00		1,204,021.00	
Classified Salaries	2000-2999	4,723.37	33,002.87	47,253.09	50,110.22	52,442.79	52,450.51	57,839.53	65,457.00	65,457.00	65,457.00	65,457.00	65,459.62	625,110.00		625,110.00	
Employee Benefits	3000-3999	4,827.19	16,400.51	86,062.96	61,915.87	63,088.78	59,769.03	60,728.46	68,790.00	68,790.00	68,790.00	68,790.00	76,792.20	704,745.00	128,228.00	832,973.00	
Books & Supplies	4000-4999	0.00	3,327.34	23,898.71	17,641.54	18,973.15	13,491.48	10,627.95	16,078.00	20,136.00	20,136.00	16,076.00	39,271.53	199,657.70	30,000.00	229,657.70	
Services	5000-5999	2,739.16	21,273.25	29,525.07	8,434.25	4,286.29	21,166.89	7,980.51	16,891.00	28,146.00	28,146.00	25,471.00	17,962.58	212,022.00	351,000.00	563,022.00	
Rent @ Pinecrest	5600	18,041.76	17,864.88	17,864.88	17,864.88	17,864.88	17,864.88	17,864.88	17,864.88	17,864.88	17,864.88	17,864.88	17,689.44	214,380.00		214,380.00	
Capital Outlay	6000-6599		-1,591.57	79.95	4,241.82								2,269.80	5,000.00		5,000.00	
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		40,120.23	101,230.23	326,185.99	272,714.39	271,626.09	272,686.25	265,670.03	305,225.88	320,538.88	320,538.88	313,803.88	354,594.97	3,164,935.70	509,228.00	3,674,163.70	
D: PRIOR YR TRANSACTIONS																	
Accounts Receivable	9200																
Prior year: LCFF, In Lieu Property Tax																	
Lottery, Other State, Interest		171,365.91	-5,772.00	103,970.85	6,926.37	-5,520.57	-10,389.00	-19,846.64	-8,199.00	-8,199.00	-8,199.00	-8,199.00	-8,201.00	199,737.92			
Accounts Payable	9500+9650																
Prior year: Clear Due To/From, MOU, Books																	
sup, Unearned Rev. CY Use Tax		-231,605.66	-44,489.60	-244,784.03	21,257.06	-46,842.53	21,426.98	-47,840.52						-572,878.30			
TOTAL PRIOR YR		-60,239.75	-50,261.60	-140,813.18	28,183.43	-52,363.10	11,037.98	-67,687.16	-8,199.00	-8,199.00	-8,199.00	-8,199.00	-8,201.00	-373,140.38	0.00		
E: NET INC/DEC	(B-C+D)	619.02	-10,359.83	-143,835.17	-65,364.68	-43,408.24	83,537.08	-93,047.70	-102,945.88	236,044.12	587,262.12	-90,322.88	138,958.08	497,136.04			
F: ENDING CASH BAL	(A+E)	911,937.43	901,577.60	757,742.43	692,377.75	648,969.51	732,506.59	639,458.89	536,513.01	772,557.13	1,359,819.25	1,269,496.37	1,408,454.45		-262,643.12		

Notes: Revenue expected in July and August 2023 is over \$100,000 for In Lieu property tax, lottery and interest.

Expenses to be made after June 30, 2023 are for the MOU payable to the district in the amount of \$240,000, Special Ed Consortium costs to district \$56,000 and additional amounts for books and supplies.

Services includes \$50,000 for Universal TK which is budgeted here but will be distributed to other expenses as program develops and is included in the total to be spent after June 30, 2023..

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).

Twin Hills Union School District - SunRidge Charter School
2022-23 Multi-Year Projection Assumptions @ 2nd Interim Jan/Feb 2023

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 Actual	Current Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Revenue Sources				
Funded/Planning COLA	5.07%	6.56% + 6.70% Base Increase	8.13%	3.54%
Unduplicated Count # / Rolling % for Sup Grant	78 / 33.51%	83 / 35.26%	83 / 35.06%	83 / 34.44%
Actual ADA / Funded ADA	196.83 / 200.22	226.00	226.00	226.00
Enrollment	213.00	243.00	240.00	240.00
In Lieu Property Tax per ADA	\$4,400	\$4,550	\$4,572	\$4,751
Federal: COVID19	\$1,900	\$70,785	NONE	NONE
Federal: Universal Meal Program	Starts 22-23	\$39,000	Prior year = \$1,000	Prior year = \$1,000
State: Universal Meal Program	Starts 22-23	\$61,000	Prior year = \$1,000	Prior year = \$1,000
Other State				
Lottery Unrestricted/Restricted	Unr \$176.94 Rest \$81.94	Unr \$170 Rest \$67 ADA*1.04446	Unr \$170 Rest \$67 ADA*1.04446	Unr \$170 Rest \$67 ADA*1.04446
Mandated Block Grant	Unr \$17.21	Unr \$18.34 *prior year ADA	Unr \$19.83 *prior year ADA	Unr \$20.53 *prior year ADA
COVID19 State LLM/IPI/ELO+ELO-P	\$76,875	\$151,615	20-21 through 22-23	20-21 through 22-23
Educator Effectiveness, Universal PreK, Art Music IM BG, Learning Recovery ER BG	\$56,771	\$345,002	21-22 and 22-23 Only	21-22 and 22-23 Only
One Time Declining Enrollment Protection	22-23 only	\$589,000, huge for this charter! Approved as part of the 22-23 state adopted budget	22-23 Only	22-23 Only
STRS on Behalf of State	Book entry only	Based on CalSTRS info at PY YEC - matches expense	Prior year +5% - matches expense	Prior year +5% - matches expense
Local				
Interest, Cafeteria, Grants/Donations & Other	\$60,721	Interest \$10k+\$0 Cafeteria+\$20,398 donation.	Interest \$10k + Cafeteria \$0, +Donations \$0	Same as PY
Parent Pledges	\$218,059	Estimate based on amount needed to cover exp.	Prior Year +2%, follow expense increases	Prior Year +2%, follow expense increases
After Care Program	\$86,084	Estimate based on amount needed to cover exp.	PY + 2% as costs increase annually	PY + 2% as costs increase annually
Special Education	\$81,520	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	14.1 FTE Teachers, includes 2.5 FTE Special Ed and Math/Reading Intervention, see COVID for additional FTE. 1.0 FTE Site Admin	FTE is prior year -.20 FTE Math paid by Foundation	FTE same as prior year, deduct CRSP
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
Add 8% 23-24			Negotiated agreement, increase pay by COLA	Estimated @ +2%
COVID19 Certificated Salaries	0.6 FTE ELO Reading	0.5 FTE ELO Reading plus 0.2 FTE Counselor	21-22 and 22-23 only, based on spec funds	21-22 and 22-23 only, based on spec funds
Classified Salaries				
Staffing (FTEs)	12.2 FTE	14.5 FTE includes 2.37 FTE Full Inclusion, .60 FTE Garden, .70 FTE Cafeteria, .50 FTE Health Tech	FTE is prior year -.70 FTE Garden and -.50 FTE Full Inclusion	FTE same as prior year
Step & Column Costs		Based on actual current known payroll	PY + estimated 2%	Estimated @ +2%
Add 8% 23-24			Me Too agreement, increase pay by COLA	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%, deduct CRSP
Add 8% 23-24			Benefit cost based on increased pay	Estimated @ +2%
COVID19 Employee Benefits	\$13,949	Benefit 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 = 27.0%	STRS = 19.1%; PERS = 28.1%
Health & Welfare Benefits	\$11,669 full FTE	District annual maximum is for a full FTE is apx. \$13,960. Actual cost known to date.	Prior year + 5% based on \$100 per month increased contribution	Prior year + 2%
COVID19 Health & Welfare Benefits	\$6,753	H&W costs for COVID19 funded programs	21-22 and 22-23 Only	21-22 and 22-23 Only

SunRidge - 2nd Interim 2022-23/Page 2 of 2	2021-22	2022-23	2023-24	2024-25
Expenditures - continued				
Books and Supplies		Estimated expenses based on prior year, updated for current year. Carryover is budgeted and donations/grants are budgeted as received.		
COVID19 Books/Supplies	\$13,179	Estimated expenses for COVID19 \$3,743	Prior year - carryover \$40k + 2% 2020-21 through 22-23 only	Prior year + 2% 2020-21 & 21-22 only
Services, Other Operating Expenses		Estimated expenses based on prior year, updated for current year. Includes MOU due to the District. Carryover and grants received are now set up.	Prior year - one time \$9k, - carryover \$15k and - UPK \$55,85 + 2%	Prior year + 2%
COVID19 Services/Other Operating Exp	\$22,203	Estimated expenses for COVID19 \$3,115	2020-21 & 21-22 only	2020-21 & 21-22 only
Rent: Pine Crest Campus	\$212,256	Prior year plus 1%	Prior year plus 1%	Prior year plus 1%
Capital Outlay	\$0	\$5,000 stairs and slide replaced	None anticipated	None anticipated
Necessary Expense Reductions		None anticipated	-\$150,000 or use new 22-23 categorical funding or increase enrollment by 20	Same as prior year
Transfer In BAS from D53	\$50,000 BAS for py sal inc	\$50,000 BAS from Fund 01-D53/Exp Support	\$50,000 BAS from Fund 01-D53/Exp Support	\$50,000 BAS from Fund 01-D53/Exp Support
Transfer In CRSP from D53	\$10,058 1 retiree/yr 1 of 3 Special Ed \$56,825 Cafeteria \$24,000	\$10,074 for 1 retiree, year 2 of 3 Special Education encroachment \$163,488 Cafeteria \$24,200	\$10,074 for 1 retiree, year 3 of 3	None anticipated
Contribution: Net to zero \$ from Unr to Rest		Positive amount increases fund balance	Same as prior year	Same as prior year
Net Increase (Decrease)			Negative amount decreases fund balance	Negative amount decreases fund balance
Components of Ending Fund Balance				
Nonspendable (Revolving Fund cash)	\$4,000	\$4,000	Same as prior year	Same as prior year
Restricted	\$243,491 includes unrestricted Lottery Res1100	CA Clean Energy \$11,604, ELO Res2600 \$155,615, Ed Effect Res6266 \$49,771, Art Music BG Res6762 \$131,104, LRER BG Res7435 \$158,046, AC Pgm \$70k	CA Clean Energy \$11,604, ELO Res2600 \$155,615, Ed Effect Res6266 \$42,771, Art Music BG Res6762 \$131,104, LRER BG Res7435 \$158,046, AC Pgm \$70k	CA Clean Energy \$11,604, ELO Res2600 \$155,615, Ed Effect Res6266 \$35,771, Art Music BG Res6762 \$131,104, LRER BG Res7435 \$158,046, AC Pgm \$70k
Assigned- See MYP+SACS+Exhibit B		MYP & SACS show each Assignment w/amount, Narrative has additional details	MYP & SACS show each Assignment w/amount, Narrative has additional details	MYP & SACS show each Assignment w/amount, Narrative has additional details
Assigned- BP3100 17%+ Balance per GASB54		BP 3100 17% requirement	BP 3100 17% requirement	BP 3100 17% requirement
Assigned- Charter Balance per GASB54		(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments	(Negative=Assignment reduction* needed) Positive = balance after specific assignments
2021-22: Please see actual dollar amounts shown on MYP.		*Assignment reduction= reduces reserve below 17%, see Fund 01 for Assigned amount.		

**Twin Hills Union School District - SunRidge Charter
2022-23 Multi-Year Projection @ 2nd Interim - Feb 2023**

	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%	8.13%	3.54%
Funded COLA+Increase to Base	5.07%	13.26%	8.13%	3.54%
ADA: Current Year / LCFF Funding	197.00	221.00	226.00	226.00
Enrollment Estimate	215.00	243.00	240.00	240.00
Object Codes				
Revenue				
LCFF Sources: LCFF, Education Protection				
Account, In Lieu Property Tax 8010-8099	1,844,155	2,335,338	2,582,432	2,673,889
Federal Revenues: 22-23 Meal Program Reimb 8100-8299		39,000	40,000	41,000
COVID19 Federal Funding	1,900	70,785	-	-
State Revenues: 22-23 Meal Program Reimb 8300-8599		61,000	62,000	63,000
State Revenues: Lottery & Block Grants 8300-8599	56,732	58,357	60,314	60,572
COVID19 State LLM/PI/ELO/ELO-P Funding	76,875	151,615	-	-
Educator Effectiveness, Universal PreK, Art Music IM BG, Learning Recovery ER BG	56,771	345,002	-	-
One time Declining Enrollment Protection		589,000		
State Revenues: STRS/PERS on Behalf of State	123,049	128,228	134,639	141,371
Local Revenues: Interest, Cafeteria + Other 8600-8799	60,721	30,398	10,000	10,000
Local Revenues: Parent Pledges 8699	218,059	242,000	246,840	251,770
Local Revenues: After Care Program	86,084	99,000	100,980	103,000
Local Revenues: Special Ed 8792	81,520	72,000	72,000	72,000
Total Revenue	2,605,866	4,221,723	3,309,205	3,416,602
Expenditures				
Certificated Salaries 1000-1999	997,555	1,122,861	1,132,333	1,145,038
Add 8% 23-24		-	87,963	89,722
COVID19 Certificated Salaries	49,875	81,160	-	-
Classified Salaries 2000-2999	492,131	625,110	573,898	585,376
Add 8% 23-24	-	-	50,846	51,863
COVID19 Classified Salaries	12,098			
Employee Benefits-Statutory: Social Security, Medicare, State Unemployment, Workers Comp 3301-3399;	67,862	87,601	89,353	90,806
3501-3699			36,219	36,943
Add 8% 23-24	-	-		
COVID19 Employee Benefits	13,949	18,249	-	-
Employee Benefits-Statutory: STRS on Behalf of State 310x	123,049	128,228	134,639	141,371
Employee Benefits-Statutory: STRS 3101-3199	168,478	212,188	216,276	218,702
Employee Benefits-Statutory: PERS 3201-3299	105,567	142,086	146,312	155,358
3400-3499;				
Employee & Retiree Benefits -- Health & Welfare 3700-3799	202,241	234,103	232,788	237,444
COVID19 Employee H & W	6,753	10,518		
Books and Supplies 4000-4999	73,070	225,915	189,688	193,482
COVID19 Books and Supplies	13,179	3,743	-	-
Services, Other Operating Expenses 5000-5999	418,938	559,907	492,660	502,514
COVID19 Services, Other Operating Expenses	22,203	3,115	-	-
Services, Other Op Exps: Pine Crest Rent	212,256	214,380	216,525	218,690
Necessary reductions	-	-	(150,000)	(150,000)
Capital Outlay 6000-6999	-	5,000	-	-
Other Outgo 7100-7199	-	-	-	-
7300-7399	-	-	-	-
Total Expenditures	2,979,204	3,674,164	3,449,499	3,517,310
Excess (Deficiency)	(373,338)	547,559	(140,295)	(100,708)
Transfers In BAS from D53 87,8910-8929	50,000	50,000	50,000	50,000
Transfers In CRSP from D53 87,8910-8929	10,058	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	60,058	60,074	60,074	50,000
Net Increase (Decrease)	(313,280)	607,633	(80,221)	(50,708)
Fund Balance				
Beginning Balance	860,416	547,136	1,154,769	1,074,548
Beginning Fund Balance Transfers (restricted program carryovers)				
Net Ending Balance	547,136	1,154,769	1,074,548	1,023,840
Components of Ending Balance:				
Revolving Cash (nonspendable) 9711	4,000	4,000	4,000	4,000
Stores (nonspendable) 9712				
Restricted (Res 2000-9999) 9740	230,661	576,140	569,140	562,140
Lottery Res 1100 Unrestricted 9740	12,830		-	-
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%)	485,547	602,810	563,530	573,910
Assigned - Balance After Above: GASB54 - *See Notes Below	(203,902)	(46,181)	(80,122)	(134,210)
Unasn/Unappr Amount (not for charters) 9790				
Net Ending Balance	547,136	1,154,769	1,074,548	1,023,840
Beginning 2011-12 Charter Schools were no longer allowed Unassigned/Unappropriated Ending Amounts and the ending balance must be assigned (see Assigned Balance After Above (GASB54)).				
Pledge issue beginning 20-21. For 21-22 and subsequent years if pledge revenue is below estimates, the fund balance and Actual Reserve percentage below will decrease.				
*Beginning 2021-22 the Assigned Balance After Above are negative amounts and will reduce the amount available for the Assigned BP3100 17% Reserve. Please see Fund 01 for an Assigned amount that equals the negative amount each year.				
Actual Reserve percentage based on Assigned Balance divided by Total Expenditures and Transfers Out:	10%	16%	15%	13%

Sunridge Charter (4930350) - 2nd Interim 2022-23		2/22/2023			
		2021-22	2022-23	2023-24	2024-25
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation		5.07%	13.26%	8.13%	3.54%
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		\$1,643,171	\$2,049,698	\$2,267,789	\$2,348,090
Grade Span Adjustment		85,152	113,407	122,689	126,973
Supplemental Grant		115,832	152,542	167,620	170,482
Concentration Grant		-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant		-	-	-	-
Add-ons: Home-to-School Transportation		-	-	-	-
Add-ons: Small School District Bus Replacement Program		-	-	-	-
Add-ons: Transitional Kindergarten		-	19,691	24,334	28,344
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$1,844,155	\$2,335,338	\$2,582,432	\$2,673,889
Miscellaneous Adjustments		-	-	-	-
Economic Recovery Target		-	-	-	-
Additional State Aid		-	-	-	-
Total LCFF Entitlement		1,844,155	2,335,338	2,582,432	2,673,889
LCFF Entitlement Per ADA		\$ 9,211	\$ 10,567	\$ 11,427	\$ 11,831
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$	643,612	\$ 923,265	\$ 1,021,014	\$ 1,057,196
EPA (for LCFF Calculation purposes)	\$	319,621	\$ 406,457	\$ 528,040	\$ 542,931
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$	-	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)		880,922	1,005,616	1,033,378	1,073,762
Property Taxes net of In-Lieu	\$	-	\$ -	\$ -	\$ -
TOTAL FUNDING		1,844,155	2,335,338	2,582,432	2,673,889
Basic Aid Status	\$	-	\$ -	\$ -	\$ -
Excess Taxes	\$	-	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$	-	\$ -	\$ -	\$ -
Total LCFF Entitlement		1,844,155	2,335,338	2,582,432	2,673,889
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual		73.31789035%	45.21920787%	45.21920787%	45.21920787%
% of Adjusted Revenue Limit - P-2		73.31789035%	45.21920787%	45.21920787%	45.21920787%
EPA (for LCFF Calculation purposes)	\$	319,621	\$ 406,457	\$ 528,040	\$ 542,931
EPA, Current Year (Object Code 8012)	\$	319,621	\$ 406,457	\$ 528,040	\$ 542,931
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$	(22,143.00)	\$ (31,905.00)	\$ -	\$ -
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)		-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$	1,728,323	\$ 2,163,105	\$ 2,390,478	\$ 2,475,063
Supplemental and Concentration Grant funding in the LCAP year	\$	115,832	\$ 152,542	\$ 167,620	\$ 170,482
Percentage to Increase or Improve Services		6.70%	7.05%	7.01%	6.89%
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment		213	243	240	240
COE Enrollment		-	-	-	-
Total Enrollment		213	243	240	240
Unduplicated Pupil Count		78	83	83	83
COE Unduplicated Pupil Count		-	-	-	-
Total Unduplicated Pupil Count		78	83	83	83
Rolling %, Supplemental Grant		33.5100%	35.2600%	35.0600%	34.4400%
Rolling %, Concentration Grant		33.5100%	35.2600%	35.0600%	34.4400%

SunRidge School

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Sunridge Charter (4930350) - 2nd Interim 2022-23		2/22/2023			
		2021-22	2022-23	2023-24	2024-25
SUMMARY OF LCFF ADA					
Current Year ADA					
Grades TK-3		99.42	119.00	119.00	119.00
Grades 4-6		54.12	66.00	67.00	67.00
Grades 7-8		43.29	36.00	40.00	40.00
Grades 9-12		-	-	-	-
LCFF Subtotal		196.83	221.00	226.00	226.00
NSS		-	-	-	-
Combined Subtotal		196.83	221.00	226.00	226.00
Change in LCFF ADA (excludes NSS ADA)		196.83	221.00	226.00	226.00
		Increase	Increase	Increase	Increase
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and a					
Yield Calculation					
Total ADA		196.83			
Total Enrollment		213.00			
Attendance Yield		92.4085%			
Quotient		1.0172			
2021-22 Proxy ADA					
Grades TK-3		101.13			
Grades 4-6		55.05			
Grades 7-8		44.04			
Grades 9-12		-			
Subtotal		200.22			
NSS		-			
Combined Subtotal		200.22			
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)					
Grades TK-3		101.13	119.00	119.00	119.00
Grades 4-6		55.05	66.00	67.00	67.00
Grades 7-8		44.04	36.00	40.00	40.00
Grades 9-12		-	-	-	-
Subtotal		200.22	221.00	226.00	226.00
		Current	Current	Current	Current
Funded NSS ADA					
Subtotal		-	-	-	-
NPS, CDS, & COE Operated					
Subtotal		-	-	-	-
ACTUAL ADA (Current Year Only)					
Grades TK-3		99.42	119.00	119.00	119.00
Grades 4-6		54.12	66.00	67.00	67.00
Grades 7-8		43.29	36.00	40.00	40.00
Grades 9-12		-	-	-	-
Total Actual ADA		196.83	221.00	226.00	226.00
TOTAL FUNDED ADA					
Grades TK-3		101.13	119.00	119.00	119.00
Grades 4-6		55.05	66.00	67.00	67.00
Grades 7-8		44.04	36.00	40.00	40.00
Grades 9-12		-	-	-	-
Total		200.22	221.00	226.00	226.00
Funded Difference (Funded ADA less Actual ADA)					
		3.39	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA			7.00	8.00	9.00
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	9,534	\$ 10,833	\$ 11,709	\$ 12,109
Grades 4-6	\$	8,766	\$ 9,960	\$ 10,765	\$ 11,133
Grades 7-8	\$	9,025	\$ 10,256	\$ 11,085	\$ 11,465
Grades 9-12	\$	10,731	\$ 12,194	\$ 13,181	\$ 13,631
Base Grants					
Grades TK-3	\$	8,093	\$ 9,166	\$ 9,911	\$ 10,262
Grades 4-6	\$	8,215	\$ 9,304	\$ 10,060	\$ 10,416

Sunridge Charter (4930350) - 2nd Interim 2022-23		2/22/2023			
	2021-22	2022-23	2023-24	2024-25	
Grades 7-8	\$ 8,458	\$ 9,580	\$ 10,359	\$ 10,726	
Grades 9-12	\$ 9,802	\$ 11,102	\$ 12,005	\$ 12,430	
Grade Span Adjustment					
Grades TK-3	\$ 842	\$ 953	\$ 1,031	\$ 1,067	
Grades 9-12	\$ 255	\$ 289	\$ 312	\$ 323	
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$ 8,935	\$ 10,119	\$ 10,942	\$ 11,329	
Grades 4-6	\$ 8,215	\$ 9,304	\$ 10,060	\$ 10,416	
Grades 7-8	\$ 8,458	\$ 9,580	\$ 10,359	\$ 10,726	
Grades 9-12	\$ 10,057	\$ 11,391	\$ 12,317	\$ 12,753	
Prorated Base Grants					
Grades TK-3	\$ 8,093	\$ 9,166	\$ 9,911	\$ 10,262	
Grades 4-6	\$ 8,215	\$ 9,304	\$ 10,060	\$ 10,416	
Grades 7-8	\$ 8,458	\$ 9,580	\$ 10,359	\$ 10,726	
Grades 9-12	\$ 9,802	\$ 11,102	\$ 12,005	\$ 12,430	
Prorated Grade Span Adjustment					
Grades TK-3	\$ 842	\$ 953	\$ 1,031	\$ 1,067	
Grades 9-12	\$ 255	\$ 289	\$ 312	\$ 323	
Supplemental Grant	20%	20%	20%	20%	
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$ 1,787	\$ 2,024	\$ 2,188	\$ 2,266	
Grades 4-6	\$ 1,643	\$ 1,861	\$ 2,012	\$ 2,083	
Grades 7-8	\$ 1,692	\$ 1,916	\$ 2,072	\$ 2,145	
Grades 9-12	\$ 2,011	\$ 2,278	\$ 2,463	\$ 2,551	
Actual - 1.00 ADA, Local UPP as follows:	33.51%	35.26%	35.06%	34.44%	
Grades TK-3	\$ 599	\$ 714	\$ 767	\$ 780	
Grades 4-6	\$ 551	\$ 656	\$ 705	\$ 717	
Grades 7-8	\$ 567	\$ 676	\$ 726	\$ 739	
Grades 9-12	\$ 674	\$ 803	\$ 864	\$ 878	
Concentration Grant (>55% population)	65%	65%	65%	65%	
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$ 5,808	\$ 6,577	\$ 7,112	\$ 7,364	
Grades 4-6	\$ 5,340	\$ 6,048	\$ 6,539	\$ 6,770	
Grades 7-8	\$ 5,498	\$ 6,227	\$ 6,733	\$ 6,972	
Grades 9-12	\$ 6,537	\$ 7,404	\$ 8,006	\$ 8,289	
Actual - 1.00 ADA, Local UPP >55% as follows:	0.0000%	0.0000%	0.0000%	0.0000%	
Grades TK-3	\$ -	\$ -	\$ -	\$ -	
Grades 4-6	\$ -	\$ -	\$ -	\$ -	
Grades 7-8	\$ -	\$ -	\$ -	\$ -	
Grades 9-12	\$ -	\$ -	\$ -	\$ -	

SunRidge School

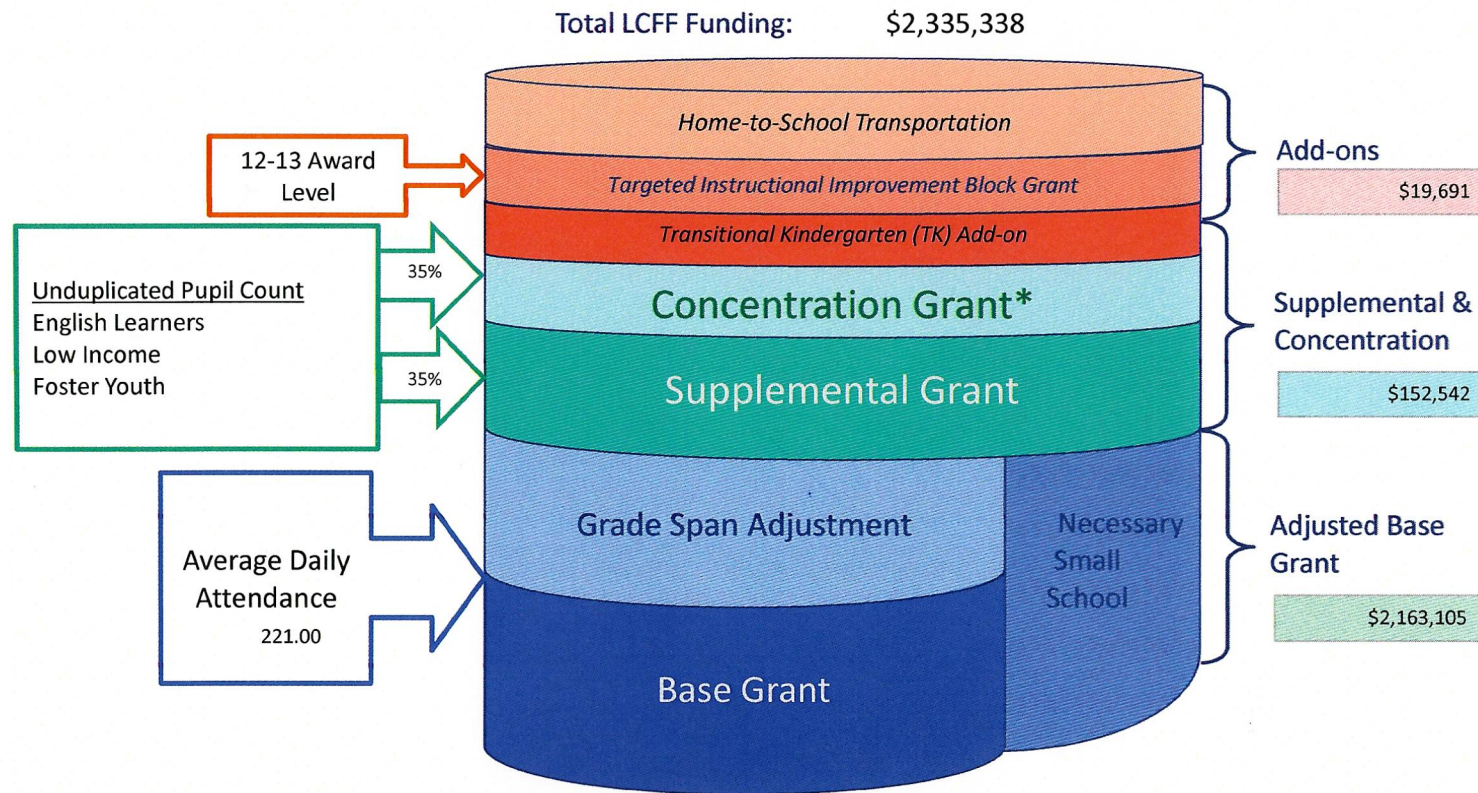
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Sunridge Charter (4930350) - 2nd Interim 2022-23		v.23.2c		PY1		v.23.2c		2/22/2023		CY							
LOCAL CONTROL FUNDING FORMULA						2021-22						2022-23					
LCFF ENTITLEMENT CALCULATION																	
Calculation Factors		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage					
		5.07%		0.00%		33.51% 33.51%		13.26%		0.00%		35.26% 35.26%					
		ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total				
Grades TK-3		101.13	\$ 8,093	\$ 842	\$ 599	\$ -	\$ 964,156	119.00	\$ 9,166	\$ 953	\$ 714	\$ -	\$ 1,289,078				
Grades 4-6		55.05	8,215		551	-	482,545	66.00	9,304		656	-	657,368				
Grades 7-8		44.04	8,458		567	-	397,454	36.00	9,580		676	-	369,201				
Grades 9-12		-	9,802	255	674	-	-	-	11,102	289	803	-	-				
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-	-	-	-	-	-	-				
Total Base, Supplemental, and Concentration Grant			\$ 1,643,171	\$ 85,152	\$ 115,832	\$ -	\$ 1,844,155		\$ 2,049,698	\$ 113,407	\$ 152,542	\$ -	\$ 2,315,647				
NSS Allowance			-	-	-	-	-		-	-	-	-	-				
TOTAL BASE		200.22	\$ 1,643,171	\$ 85,152	\$ 115,832	\$ -	\$ 1,844,155	221.00	\$ 2,049,698	\$ 113,407	\$ 152,542	\$ -	\$ 2,315,647				
ADD ONS:																	
Targeted Instructional Improvement Block Grant							\$ -										
Home-to-School Transportation (COLA added commencing 2023-24)							-										
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-										
Transitional Kindergarten (Commencing 2022-23)							-	19,691									
ECONOMIC RECOVERY TARGET PAYMENT																	
LCFF ENTITLEMENT							\$ 1,844,155	\$ 2,335,338									
STATE AID CALCULATION																	
Miscellaneous Adjustments							-										
Adjusted LCFF Entitlement							1,844,155	2,335,338									
Local Revenue (including RDA)							(880,922)	(1,005,616)									
Gross State Aid							\$ 963,233	\$ 1,329,722									
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		200.22		\$ 1,035,195		\$ 5,170.29		221.00		\$ 1,142,634					
2012-13 NSS Allowance (deficit)		\$ -				-						-					
Minimum State Aid Adjustments						-						-					
Less Current Year Property Taxes/In-Lieu						(880,922)						(1,005,616)					
Subtotal State Aid for Historical RL/Charter General BG						154,273						137,018					
Categorical funding from 2012-13 net of fair share reduction						84,609						84,609					
Charter School Categorical Block Grant adjusted for ADA				448.54 200.22		89,807				448.54 221.00		99,127					
Minimum State Aid Guarantee Before Proration Factor						328,689						320,754					
Proration Factor						0.00%						0.00%					
Minimum State Aid Guarantee						\$ 328,689						\$ 320,754					
CHARTER SCHOOL MINIMUM STATE AID OFFSET																	
LCFF Entitlement							1,844,155	2,315,647									
Minimum State Aid plus Property Taxes including RDA							1,209,611	1,326,370									
Offset							-	-									
Minimum State Aid Prior to Offset							328,689	320,754									
Total Minimum State Aid with Offset							328,689	320,754									
GROSS STATE AID							\$ 963,233	\$ 1,329,722									
ADDITIONAL STATE AID							\$ -	\$ -									
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)							\$ 1,844,155	\$ 2,335,338									
Change Over Prior Year		-20.02%		(461,513)				26.63%		491,183							
LCFF Entitlement Per ADA						9,211						10,567					
Per-ADA Change Over Prior Year		5.52%		482				14.72%		1,356							
Basic Aid Status (school districts only)						-						-					
LCFF SOURCES INCLUDING EXCESS TAXES																	
		Increase		2021-22				Increase		2022-23							
State Aid		-31.53%		(296,376)		\$ 643,612		43.45%		279,653		\$ 923,265					
Education Protection Account						319,621						406,457					
Property Taxes Net of In-Lieu Transfers		0.00%		-		-		0.00%		-		-					
Charter In-Lieu Taxes		-12.95%		(131,078)		880,922		14.15%		124,694		1,005,616					
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		-18.54%		(427,454)		\$ 1,844,155		21.93%		404,347		\$ 2,335,338					

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Components of LCFF Entitlement

	2022-23	
Base Grant	\$ 2,049,698	221.00 ADA
Grade Span Adjustment	\$ 113,407	\$ 2,163,105 Adjusted Base Grant
Supplemental Grant	\$ 152,542 35%	
Concentration Grant	\$ - 35%	\$ 152,542 Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ -	
Add-ons: Home-to-School Transportation	\$ -	
Add-ons: Small School District Bus Replacement Program	\$ -	\$ 19,691 Add-ons
Add-ons: Transitional Kindergarten	\$ 19,691	
Total	\$ 2,335,338	\$ 2,335,338



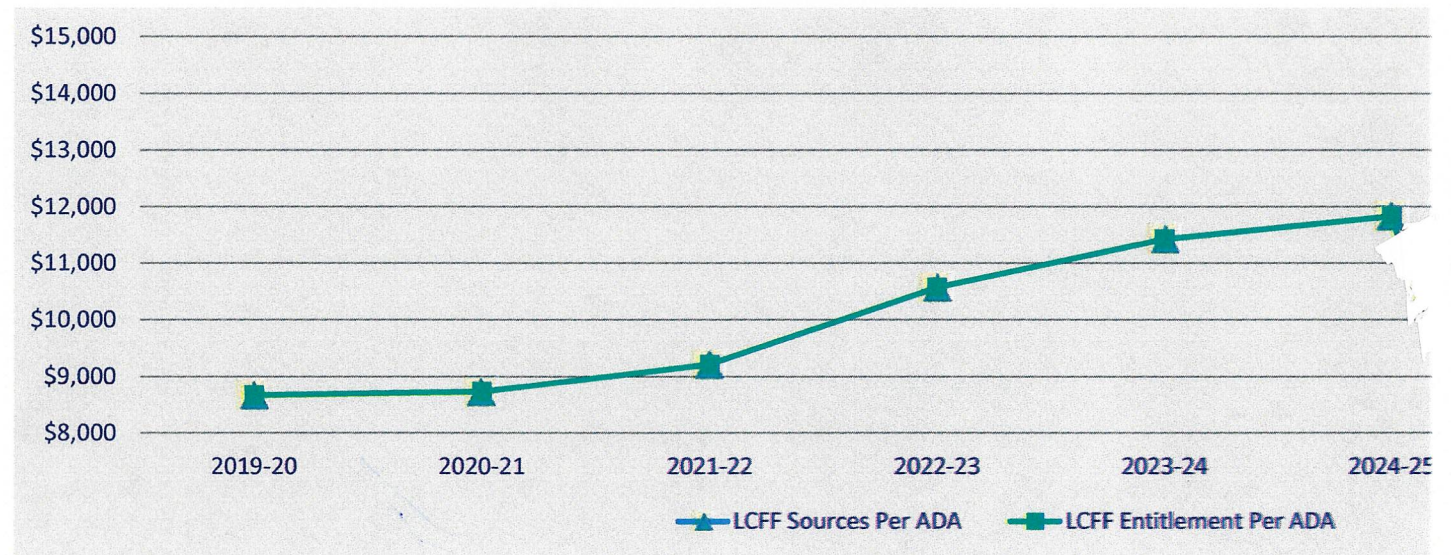
*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

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Sunridge Charter (4930350) - 2nd Interim 2022-23

Charts and Graphs

LCFF Entitlement per ADA						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Funded ADA	264.14	264.14	200.22	221.00	226.00	226.00
LCFF Sources per ADA	\$ 8,665.70	\$ 8,728.96	\$ 9,210.64	\$ 10,567.14	\$ 11,426.69	\$ 11,831.37
Net Change per ADA		\$ 63.27	\$ 481.68	\$ 1,356.50	\$ 859.55	\$ 404.68
Net Percent Change		0.73%	5.52%	14.73%	8.13%	3.54%
Estimated LCFF Entitlement per ADA	\$ 8,665.70	\$ 8,728.96	\$ 9,210.64	\$ 10,567.14	\$ 11,426.69	\$ 11,831.37
Net Change per ADA		\$ 63.27	\$ 481.68	\$ 1,356.50	\$ 859.55	\$ 404.68
Net Percent Change		0.73%	5.52%	14.73%	8.13%	3.54%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	339,500.00	341,612.00	162,569.37	341,612.00	0.00	0.0%
5) TOTAL, REVENUES			339,500.00	341,612.00	162,569.37	341,612.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	217,418.00	215,095.00	116,613.26	215,095.00	0.00	0.0%
3) Employee Benefits		3000-3999	65,346.00	63,401.00	33,986.96	63,401.00	0.00	0.0%
4) Books and Supplies		4000-4999	28,450.00	28,016.00	8,679.28	28,016.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,300.00	23,908.00	9,949.74	23,908.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			322,514.00	330,420.00	169,229.24	330,420.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,986.00	11,192.00	(6,659.87)	11,192.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,000.00)	(15,000.00)	0.00	(15,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,986.00	(3,808.00)	(6,659.87)	(3,808.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	140,531.00	144,496.00		144,496.03	.03	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			140,531.00	144,496.00		144,496.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			140,531.00	144,496.00		144,496.03		
2) Ending Balance, June 30 (E + F1e)			142,517.00	140,688.00		140,688.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	4,000.00	4,000.00		4,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	138,517.00	136,688.00		136,688.03		
Fee driven program, all funds generated to be used by this fund only	0000	9780		136,688.00				
Fee driven program, all funds generated to be used by this fund only	0000	9780	138,517.00					
Fee driven program, all funds generated to be used by this fund only	0000	9780				136,688.03		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	148,000.00	75,000.00	29,243.29	75,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	50,000.00	145,400.00	79,699.41	145,400.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	7,000.00	(70.86)	7,000.00	0.00	0.0%
5) TOTAL, REVENUES			213,000.00	227,400.00	108,871.84	227,400.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	43,970.00	49,906.00	25,553.11	49,906.00	0.00	0.0%
3) Employee Benefits		3000-3999	15,361.00	26,641.00	13,407.09	26,641.00	0.00	0.0%
4) Books and Supplies		4000-4999	208,869.00	206,109.00	104,188.05	206,109.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,200.00	5,144.00	3,336.38	5,144.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			273,400.00	287,800.00	146,484.63	287,800.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(60,400.00)	(60,400.00)	(37,612.79)	(60,400.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	60,400.00	60,400.00	40,000.00	60,400.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			60,400.00	60,400.00	40,000.00	60,400.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	2,387.21	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,050.00	5,807.00		5,807.46	.46	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,050.00	5,807.00		5,807.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,050.00	5,807.00		5,807.46		
2) Ending Balance, June 30 (E + F1e)			6,050.00	5,807.00		5,807.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	4,000.00	4,000.00		4,000.00		
Stores		9712	457.00	457.00		456.80		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,593.00	1,350.00		1,350.66		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,400.00	1,495.13	2,400.00	0.00	0.0%
5) TOTAL, REVENUES			52,000.00	52,400.00	51,495.13	52,400.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,000.00	40,400.00	3,750.00	40,400.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,000.00	40,400.00	3,750.00	40,400.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,000.00	12,000.00	47,745.13	12,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,000.00	12,000.00	47,745.13	12,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	216,407.00	246,965.00		246,965.30	.30	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			216,407.00	246,965.00		246,965.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			216,407.00	246,965.00		246,965.30		
2) Ending Balance, June 30 (E + F1e)			228,407.00	258,965.00		258,965.30		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Deferred Maintenance Fund

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	3,000.00	1,895.84	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000.00	3,000.00	1,895.84	3,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	3,000.00	1,895.84	3,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000.00	3,000.00	1,895.84	3,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	312,668.00	312,448.00		312,448.20	.20	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			312,668.00	312,448.00		312,448.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			312,668.00	312,448.00		312,448.20		
2) Ending Balance, June 30 (E + F1e)			314,668.00	315,448.00		315,448.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	314,668.00	315,448.00		315,448.20		
Volatile State revenue/funding for schools	0000	9780		315,448.00				
Volatile State revenue/funding for schools	0000	9780	314,668.00					
Volatile State revenue/funding for schools	0000	9780				315,448.20		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	5,000.00	3,747.07	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,000.00	5,000.00	3,747.07	5,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	5,000.00	3,747.07	5,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	99,961.00	111,132.00	111,131.07	111,132.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(99,961.00)	(111,132.00)	(111,131.07)	(111,132.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(95,961.00)	(106,132.00)	(107,384.00)	(106,132.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	657,416.00	656,394.00		656,393.82	(.18)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			657,416.00	656,394.00		656,393.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			657,416.00	656,394.00		656,393.82		
2) Ending Balance, June 30 (E + F1e)			561,455.00	550,262.00		550,261.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	561,455.00	550,262.00		550,261.82		
Retirement Program Liability (CRSP)	0000	9780		550,262.00				
Retirement Program Liability (CRSP)	0000	9780	561,455.00					
Retirement Program Liability (CRSP)	0000	9780				550,261.82		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,500.00	962.00	1,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,500.00	962.00	1,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,000.00	1,500.00	962.00	1,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,000.00	1,500.00	962.00	1,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	158,640.00	158,544.00		158,543.68	(.32)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			158,640.00	158,544.00		158,543.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			158,640.00	158,544.00		158,543.68		
2) Ending Balance, June 30 (E + F1e)			159,640.00	160,044.00		160,043.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	159,640.00	160,044.00		160,043.68		
Measure M approved projects only	0000	9780		160,044.00				
Measure M approved projects only	0000	9780	159,640.00					
Measure M approved projects only	0000	9780				160,043.68		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300.00	500.00	314.53	500.00	0.00	0.0%
5) TOTAL, REVENUES			300.00	500.00	314.53	500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	11,000.00	11,000.00	0.00	11,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,000.00	11,000.00	0.00	11,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,700.00)	(10,500.00)	314.53	(10,500.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,700.00)	(10,500.00)	314.53	(10,500.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	44,981.00	51,837.00		51,837.17	.17	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,981.00	51,837.00		51,837.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,981.00	51,837.00		51,837.17		
2) Ending Balance, June 30 (E + F1e)			34,281.00	41,337.00		41,337.17		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	34,281.00	41,337.00		41,337.17		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	600.00	1,000.00	631.42	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			600.00	1,000.00	631.42	1,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	11,460.00	11,456.52	11,460.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	11,460.00	11,456.52	11,460.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			600.00	(10,460.00)	(10,825.10)	(10,460.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			600.00	(10,460.00)	(10,825.10)	(10,460.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	107,978.00	107,994.00		107,993.54	(.46)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,978.00	107,994.00		107,993.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,978.00	107,994.00		107,993.54		
2) Ending Balance, June 30 (E + F1e)			108,578.00	97,534.00		97,533.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	108,578.00	97,534.00		97,533.54		
Capital Equipment purchases only	0000	9780		97,534.00				
Capital Equipment purchases only	0000	9780	108,578.00					
Capital Equipment purchases only	0000	9780				97,533.54		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2022-23)				
District Regular	351.83	345.97		
Charter School	193.00	190.00		
Total ADA	544.83	535.97	(1.6%)	Met
1st Subsequent Year (2023-24)				
District Regular	318.31	310.28		
Charter School	193.00	195.00		
Total ADA	511.31	505.28	(1.2%)	Met
2nd Subsequent Year (2024-25)				
District Regular	283.00	284.78		
Charter School	193.00	195.00		
Total ADA	476.00	479.78	.8%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	293.00	293.00	
	Charter School	204.00	204.00	
	Total Enrollment	497.00	497.00	0.0% Met
1st Subsequent Year (2023-24)	District Regular	293.00	285.00	
	Charter School	204.00	205.00	
	Total Enrollment	497.00	490.00	(1.4%) Met
2nd Subsequent Year (2024-25)	District Regular	293.00	285.00	
	Charter School	204.00	205.00	
	Total Enrollment	497.00	490.00	(1.4%) Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA		Enrollment		Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)		CBEDS Actual (Form 01CSI, Item 3A)		
Third Prior Year (2019-20)					
District Regular	378		401		
Charter School	233		248		
Total ADA/Enrollment	611		649		94.1%
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		91.7%
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: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA		Enrollment		Ratio of ADA to Enrollment	Status
	(Form A1, Lines A4 and C4)		CBEDS/Projected (Criterion 2, Item 2A)			
Current Year (2022-23)						
District Regular	346		293			
Charter School	190		204			
Total ADA/Enrollment	536		497		107.8%	Not Met
1st Subsequent Year (2023-24)						
District Regular	310		285			
Charter School	195		205			
Total ADA/Enrollment	505		490		103.1%	Not Met
2nd Subsequent Year (2024-25)						
District Regular	285		285			
Charter School	195		205			
Total ADA/Enrollment	480		490		98.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

For all three years the district non-charter school, Apple Blossom, is able to use a 3 year rolling average for funded ADA which is a great way for the state to assist with declining enrollment. Once the 3 year rolling average declines with the enrollment, we get back to a more normal ratio. It is expected that the absences for COVID19 will decrease resulting in an increased enrollment/ADA percentage (from 92% to 96%).

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2022-23)	8,707,566.00	8,721,784.00	.2%	Met
1st Subsequent Year (2023-24)	8,726,060.00	8,973,047.00	2.8%	Not Met
2nd Subsequent Year (2024-25)	8,657,306.00	8,853,825.00	2.3%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

COLA for 23-24 estimated at 5.38% at 1st Interim is now estimated at 8.13% for 2nd Interim based on the Governor's Budget in January 2023.

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5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(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)	5,263,251.39	6,095,751.38	86.3%
	Historical Average Ratio:		86.6%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4%	4%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.6% to 90.6%	82.6% to 90.6%	82.6% to 90.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	5,786,081.00	6,720,977.09	86.1%	Met
1st Subsequent Year (2023-24)	6,093,611.00	6,652,012.00	91.6%	Not Met
2nd Subsequent Year (2024-25)	6,206,286.00	6,788,835.00	91.4%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Difference is immaterial, percentage off is 1.0 or less each subsequent year.

B2

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2022-23)	451,566.00	476,759.00	5.6%	Yes
1st Subsequent Year (2023-24)	247,788.00	249,046.00	.5%	No
2nd Subsequent Year (2024-25)	174,842.00	176,100.00	.7%	No

Explanation:
(required if Yes)

22-23 includes Federal COVID funding and there is a balance of over \$70,000 left for 23-24 and 24-25 has no COVID funding available.

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

Current Year (2022-23)	1,901,037.00	1,898,918.00	-.1%	No
1st Subsequent Year (2023-24)	566,489.00	564,983.00	-.3%	No
2nd Subsequent Year (2024-25)	588,206.00	586,819.00	-.2%	No

Explanation:
(required if Yes)

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

Current Year (2022-23)	698,367.00	726,742.00	4.1%	No
1st Subsequent Year (2023-24)	537,945.00	549,445.00	2.1%	No
2nd Subsequent Year (2024-25)	539,000.00	550,500.00	2.1%	No

Explanation:
(required if Yes)

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

Current Year (2022-23)	342,011.49	369,051.49	7.9%	Yes
1st Subsequent Year (2023-24)	120,397.00	124,288.00	3.2%	No
2nd Subsequent Year (2024-25)	122,536.00	126,506.00	3.2%	No

Explanation:
(required if Yes)

22-23: Budget updates were done for 2nd interim to account for some anticipated increase costs.

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

Current Year (2022-23)	1,835,734.64	1,838,472.64	.1%	No
1st Subsequent Year (2023-24)	1,376,369.00	1,360,449.00	-1.2%	No
2nd Subsequent Year (2024-25)	1,333,390.00	1,316,925.00	-1.2%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	3,050,970.00	3,102,419.00	1.7%	Met
1st Subsequent Year (2023-24)	1,352,222.00	1,363,474.00	.8%	Met
2nd Subsequent Year (2024-25)	1,302,048.00	1,313,419.00	.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	2,177,746.13	2,207,524.13	1.4%	Met
1st Subsequent Year (2023-24)	1,496,766.00	1,484,737.00	-.8%	Met
2nd Subsequent Year (2024-25)	1,455,926.00	1,443,431.00	-.9%	Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

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

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

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

7. **CRITERION: Facilities Maintenance**

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statutes exclude 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: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	259,156.11	300,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		300,000.00	

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

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

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

BS

8. **CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	16.3%	16.2%	16.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.4%	5.4%	5.4%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted		
	Unrestricted Fund Balance	Expenditures	Deficit Spending Level	
	(Form 011, Section E)	and Other Financing Uses	(If Net Change in	
		(Form 011, Objects 1000-7999)	Unrestricted Fund	
	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2022-23)	35,788.91	7,641,780.09	N/A	Met
1st Subsequent Year (2023-24)	(240,437.00)	7,522,815.00	3.2%	Met
2nd Subsequent Year (2024-25)	(639,171.00)	7,649,235.00	8.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Declining enrollment is catching up to us in 2024-25 requiring staffing changes that may not be included fully in this report. Planning to reduce spending in the subsequent years will be necessary.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2022-23)	4,760,506.68	Met
1st Subsequent Year (2023-24)	4,506,370.00	Met
2nd Subsequent Year (2024-25)	3,853,499.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2022-23)	4,476,295.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA	
5% or \$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 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 (Education Code Section 42238), rounded to the nearest thousand.

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	535.97	505.28	469.09
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

- 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):

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

Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	10,495,010.13	9,713,863.00	9,804,995.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	10,495,010.13	9,713,863.00	9,804,995.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	419,800.41	388,554.52	392,199.80

BB

6. Reserve Standard - by Amount
(\$75,000 for districts with less than 1,001 ADA, else 0)
7. District's Reserve Standard
(Greater of Line B5 or Line B6)

75,000.00	75,000.00	75,000.00
419,800.41	388,554.52	392,199.80

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals		
		(2022-23)	(2023-24)	(2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,715,450.00	1,577,200.00	1,587,850.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00		
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	1,715,450.00	1,577,200.00	1,587,850.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.35%	16.24%	16.19%
District's Reserve Standard (Section 10B, Line 7):		419,800.41	388,554.52	392,199.80
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

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SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

- 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:

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
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1a. Contributions, Unrestricted General Fund

(Fund 01, Resources 0000-1999, Object 8980)

Current Year (2022-23)	(1,248,971.00)	(1,205,371.00)	-3.5%	(43,600.00)	Met
1st Subsequent Year (2023-24)	(1,265,950.00)	(1,221,478.00)	-3.5%	(44,472.00)	Met
2nd Subsequent Year (2024-25)	(1,283,269.00)	(1,237,908.00)	-3.5%	(45,361.00)	Met

1b. Transfers In, General Fund *

Current Year (2022-23)	1,306,132.00	1,306,132.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	1,262,824.00	1,262,824.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	1,206,160.00	1,206,160.00	0.0%	0.00	Met

1c. Transfers Out, General Fund *

Current Year (2022-23)	920,803.00	920,803.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	870,803.00	870,803.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	860,400.00	860,400.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

Identify all existing and new multi-year commitments¹ and their annual required payment for the current fiscal 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.

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

Has total annual payment increased over prior year (2021-22)?	Yes	No	No
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S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

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

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

The compensated absence amount (vacation pay for 12 month classified employees) is based on wages and employee benefit costs for 22-23 and the full amount is shown as being paid in full in 22-23 even though this will not actually be done.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2 OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

First Interim

(Form 01CSI, Item S7A)

Second Interim

73,828.00	73,828.00
0.00	0.00
73,828.00	73,828.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2022

3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

First Interim

(Form 01CSI, Item S7A)

Second Interim

0.00	0.00
0.00	0.00
0.00	0.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

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

5,492.00	5,492.00
5,600.00	5,600.00
5,715.00	5,715.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

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

5,492.00	5,492.00
5,600.00	5,600.00
5,715.00	5,715.00

- d. Number of retirees receiving OPEB benefits

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

1	1
1	1
1	1

4. Comments:

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

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

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

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

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

- 3 Self-Insurance Contributions

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

- a. Required contribution (funding) for self-insurance programs
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

- b. Amount contributed (funded) for self-insurance programs
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

- 4 Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

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

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

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Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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Certificated (Non-management) Health and Welfare (H&W) Benefits

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

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

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

--

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

--	--	--

If Yes, explain the nature of the new costs:

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

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

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

7. Amount included for any tentative salary schedule increases

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim
 Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

 If Yes, explain the nature of the new costs:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

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

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current 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	5.0	5.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

4. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

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ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

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

No

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

No

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

Yes

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

No

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

No

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

Yes

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

No

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

No

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

No

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

Comments:
(optional)

A3: Declining enrollment is a reality for this state as a whole. Enrollment is monitored carefully by site and district administration. A6: This district pays health benefits for one long-term superintendent and this will not be repeated.

End of School District Second Interim Criteria and Standards Review

Second Interim
Projected Totals 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Twin Hills Union Elementary

Sonoma County

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

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

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

Exception

Explanation: The cashflow worksheet for each school is included with this report using Excel.

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

Exception

Explanation: Multiyear Projection worksheets are provided in this report for each school using Excel.

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Second Interim
Projected Totals 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Sonoma County

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

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

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 09, 2023

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

 X POSITIVE CERTIFICATION

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

 QUALIFIED CERTIFICATION

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

 NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Patty Nosecchi

Telephone: 707-823-0871

Title: Business Manager

E-mail: pnosecchi@twinhillsusd.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	

Second Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2022-23

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment? • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
				X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since first interim in OPEB liabilities?		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since first interim in self-insurance liabilities?	X	
			n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	X	
			X	
			n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)		n/a
				n/a
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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

Signed: _____

Charter School Official
(Original signature required)

Date: _____

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

Title: Superintendent

For additional information on the interim report, please contact:

Charter School Contact:

Patty Nosecchi

Name

Business Manager

Title

707-823-0871

Telephone

pnosecchi@twinhillsusd.org

E-mail Address



**Twin Hills
School District**

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

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

Second Interim Report 2022-23

Exhibits & Budget Updates

SCOE BIZ

Business Services

Bulletin No. 23-14



Sonoma County
Office of Education

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

February 7, 2023

To: District and Charter Business Services
From: Sarah Lampenfeld, Director, External Fiscal Services
Subject: 2022-23 Second Interim guidance and the Governor's 2023-24 Budget Proposal

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

<u>Interim Report period</u>	<u>Reporting Dates covered</u>	<u>Due to SCOE</u>
1 st Interim	July 1 through October 31	December 15
2 nd Interim	July 1 through January 31	March 17*
3 rd Interim**	July 1 through April 30 (Year End Projection)	June 1

*Charter Schools Interim Reports are due March 15th (set by statute)

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

Governor's Proposed Budget

On January 10, 2023, the Governor released his proposed State Budget for the upcoming 2023-2024 fiscal year. Governor Newsom's State Budget proposal assumes a slowing of the economy but still growing at the national and state level. The Budget includes a form of risk and uncertainty by proposing to utilize \$1.4 billion in one-time funds to increase LCFF funding, as well as, a mid-year cut of \$1.2 billion to the \$3.5 billion appropriated to the Arts, Music, and Instructional Material Discretionary Block Grant. Some of the major 2023-24 proposed budget components include:

- ✦ 8.13% statutory COLA, applied to the base grants and other education programs funded outside of the LCFF, such as: Special Education and Mandated Block Grant.
- ✦ \$300 million for Equity Multiplier
 - Additional funds for the LCFF intended to close equity gaps based on the percentage of students eligible for federal free meal program by school site.
- ✦ \$250 million in one-time funds for the literacy Coaches and Reading Specialists Grant Program.
- ✦ Proposed mid-year reduction of \$1.2 billion to Arts, Music, and Instructional Material Discretionary Block Grant.
 - CDE will still send 100% of the allocation for 2022-23; however, it's recommended LEAs hold a third of the funds for possible reduction.
- ✦ Special Education – proposed limit on the amount of additional funding that SELPAs are allowed to retain for non-direct student services before allocating special education base funds to their member LEAs.

Guidelines ~ It is anticipated that the Common Message for the 2022-23 Second Interim Report will be issued shortly. It will be e-mailed to you as soon as it becomes available. Please read the Common Message carefully as it is a wealth of information and should be used in conjunction with the information contained in this bulletin. The following are SCOE guidelines:

✦ **Dartboard:**

- Use the School Services of California (SSC) School District and Charter School Financial Projection Dartboard 2023-24 Enacted State Budget for economic planning factors.

✦ **Cost of Living Adjustment:**

- Per the SSC Dartboard, COLA planning factors

COLA percentages	2022-23	2023-24	2024-25
DOF Estimated Funded COLA	6.70%*	8.13%	3.54%
Planning COLA	6.70%*	8.13%	3.54%

*The LCFF includes an investment to the base of **6.70%** (increased per Assembly Bill 185).

✦ **LCFF Revenue Estimates:**

- Please use the most recent version of the LCFF Calculator that is available on the Fiscal Crisis and Management Assistance Team web page at www.FCMAT.org.
 - Please note: typically, a LCFF calculator is available after the certification of P-1 (mid-February). As soon as I hear more regarding the updated version I will update everyone.
 - Instructions to use the LCFF Calculator have been incorporated into the tool and can be found on the 'Instruction' tab.
 - Please remember your Fiscal Advisor is available to review your LCFF calculators.
 - See ADA and Enrollment section of Interim Reporting Manual (dated October 20, 2022) for LCFF ADA funding options effective 2022-23 for school districts.
 - Proposed LCFF Equity Multiplier would provide funds based on the percentage of students that qualify from free meals in the National School Lunch Program. Funding would be based on the total enrollment for the prior year at the qualifying school site, with a minimum of \$50K for each school site. The Percentages: High schools serving at least 85% and Elementary and middle schools serving at least 90%.

✦ **STRS Employer rates for 2023-24 and 2024-25**

- If using the rates on the SSC Dartboard, please be aware of your LEAs fiscal tolerance for change. These rates are estimates and most likely will change (increase is possible) between now and the final adoption of the State budget. Note: CalPERS rates will be finalized by the CalPERS Board in the Spring.

Per the SSC Dartboard, planning rates:

Employer Rates	2022-23	2023-24	2024-25
CalSTRS	19.10%	19.10%	19.10%
CalPERS	25.37%	27.00%	28.10%

✦ **Multi-Year Projections (MYP) advice:**

- MYPs are built on assumptions, and those assumptions are expected to change. Anchor assumptions on reasonable estimates and communicate with stakeholders. **Document thoroughly.**
- Consider creating two MYPs: one reflective of current circumstances, and one with all the all the pandemic one-time funds removed. Is the LEA structural deficit spending?

Page | 2

Plan ahead if expenditure reductions are necessary when the one-time funds are gone.

✦ One-Time Funding:

- Remember that stimulus and new 2022-23 (e.g. Learning Recovery and Arts, Music, Instructional Material Discretionary Block Grants) funding are one-time in nature and should not be budgeted in the subsequent years of the MYP. **Important: The Governor's proposal includes a mid-year cut to the Arts, Music, Instructional Material Discretionary Block Grants of \$1.2 billion.** CDE will still send 100% of the allocation for 2022-23; however, it's recommended LEAs hold a third of the funds for possible reduction.
- Plan expenditures according to spending deadlines and incorporate into cash flow and MYP appropriately.
- Be mindful of whether one-time stimulus funds are considered unearned revenue (U) or fund balance (F) to avoid over budgeting of revenues in the current and subsequent years.
- Utilize the reporting cycle information to update and keep budget accurate.

Deadlines to remember in coming subsequent years of the MYP:

See SCOE's 2022-23 Plans, Templates, and Deadlines Master Calendar for more information.

Funding	Spending Deadline	Plan required
ESSER II	September 30, 2023	No plan however, quarterly reporting is due
ESSER III	September 30, 2024	Plans required and semi-annual review required in addition to quarterly reporting
Expanded Learning Opportunities Program FY 2021-22	June 30, 2023	Plan required
Expanded Learning Opportunities Program FY 2022-23	June 30, 2024	Plan required
Expanded Learning Opportunities Grant (ELO-G)	<u>State Resources 7425 & 7426:</u> September 30, 2024 <u>Federal Resources</u> <u>3216-3217:</u> September 30, 2023 <u>3218-3219:</u> September 30, 2024	Plan required by June 1, 2021

✦ Changes to enrollment or Average Daily Attendance (ADA):

Remember to pay close attention to enrollment and ADA numbers in the current year. Understand what is happening for thorough and reasonable projections in subsequent years.

✦ Local Control Accountability Plan (LCAP):

Effective fiscal year 2022-23, supplemental and concentration funding carryover must be accounted for in the subsequent year's LCAP. **To avoid large carryover balances at year-end it's important to review actions throughout the current fiscal year to ensure the expenditures are on track. SCOE recommends reviewing LCAP expenditures with each interim period.** Plus, review supplemental and concentration estimates to determine if actions need to be added due to an increase in

projected funding. To assist with planning for possible carryover, please find SCOE's carryover calculation tool [here](#).

✚ **Current Expense Formula/Minimum Classroom Compensation (CEB) Planning:**

The Current Expense Formula/Minimum Classroom Compensation (CEA) form is required with Unaudited Actuals but then only optional at Budget (e.g. Interim Report). While the form is not required at interim reporting, it is a good planning tool and early warning sign of noncompliance. It is recommended each school district review their Current Expense Formula/Minimum Classroom Compensation (CEB) at each interim period. Throughout the year is the best time to ensure coding is correct and/or understand why the district is not able to meet the requirement.

✚ **Reserves:**

Maintaining reserves during uncertain times is extremely important for long-term fiscal health and allows LEAs time to thoughtfully identify and implement budget adjustments over time. LEAs should maximize the use of all one-time federal funds and other restricted resources to preserve unrestricted fund balances. Remember that one-time funds will only come once.

- Reserve cap expected to remain in place for 2023-24, resulting in a cap of 10% on local reserves (combined assigned and unassigned General Fund balances [**includes** the Reserve for Economic Certainty]) for districts who are not Basic Aid or districts with greater than 2,501 average daily attendance (ADA).

✚ **Routine Restricted Maintenance Account:**

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

- Exclude STRS on-behalf (Resource 7690) from expenditures
- Exclude Federal CARES/CRRS/ARP Act expenditures.
 - (Resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 3220, 5316, 7027)

Other Recommendations

✚ **Expanded Transitional Kindergarten:**

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

- In the 2022-23 school year, children who will turn five years old between September 2 and February 2* are eligible for TK.
- In the 2023-24 school year, children who will turn five years old between September 2 and April 2* are eligible for TK.
- In the 2024-25 school year, children who turn five years old between September 2 and June 2* are eligible for TK.
- In the 2025-26 school year, and in each school year thereafter, children who will turn four years old by September 1* are eligible for TK.
 - ***Inclusive of these dates**

Points to remember about TK students:

- LCFF Calculator ~ Enrollment and unduplicated pupils counts used in the LCFF Calculator should **exclude** TK students who turn 5 years old **after** February 2, 2023.

- Attendance for TK students turning five years old **after** the TK eligibility cut-off date only generate ADA for the purpose of funding **after** they turn five.

✦ **Transportation funding:**

Effective 2022-23, a school district that provides pupil transportation services will receive equal to 60% of the home-to-school transportation expenditures reported for the prior year less the LCFF add-on. Sonoma County Transportation estimates for 2022-23 and template (created based on Ventura COE's template) can be found [here](#). Requirements for funding will include: Transportation Plan (updated annually), and annual reporting of such items as encompass ridership, miles driven, expenditure details, number of pupils transported, and more.

✦ **Proposition 28: Arts and Music**

Voters approved in November Prop 28: Arts and Music in Schools which will provide K-12 public schools (including charter schools) an annual allocation for arts and music programs outside of Prop 98 beginning with the 2023-24 fiscal year. The annual amount is equal to 1% of the prior-year Prop 98 minimum guarantee and will be distributed to LEAs via a 70/30 split; 70% based on share of statewide enrollment in preschool through grade 12 and 30% based on share of low-income students. Per SSC's November 2022 Fiscal Report, *Proposition 28 Estimates for LEAs*, each LEA will receive \$113.45 per student based on enrollment metric and \$84.15 per student based on the low-income metric.

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

For districts that sponsor charter schools and receive BAS funding, please be aware this funding has been capped at the sponsoring district's in-lieu of property tax transfer amount related to non-resident charter school students and that the fluctuation in funding from one year to the next can be significant due to: the funding status of the district of residence (LCFF vs. Basic Aid), the number of non-resident charter school students, and other factors. Each district is uniquely sensitive to possible changes to their BAS funding.

Due to volatility in property taxes to school districts and continued complicated formulas for qualification and funding amounts, the County recommends basic aid supplemental funding only be used for one-time purposes.

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

- Complete and accurate ADA and property tax information is not available until all taxes have been collected and deposited in July of each year. P-1 estimates for 2022-23 were reported in November 2022 and updated P-2 estimates will be distributed and reported by April 15, 2023.
- *Minimum State Aid* ~ Under LCFF, basic aid districts will receive minimum state aid (hold harmless funding) of no less than the amount received in 2012-13, which represents their categorical allocation net of 8.92% fair share reduction.
- *Education Protection Account (EPA)* ~ All districts are guaranteed a minimum of \$200 per ADA of EPA funding.
- *RDA Residual (8047 RDAX)* ~ Basic Aid/Excess Tax school districts should not budget more than 50% of their prior *full* year RDA Residual (8047 – RDAX) tax revenues. The first 2022-23 payment posted in December/January and the second payment will occur in May/June 2023.
- *RDA asset liquidation (8047-LQID)* ~ Tax revenues should only be budgeted upon receipt. This form of revenue is rare.

- *District of Choice (DOC) funding* ~ The DOC program is authorized through July 01, 2028. However, there are significant changes to the program, such as: registration of the program with the State Superintendent of Public Instruction (SPI) and the County; required public disclosures; and reduced funding, to name a few. Annually, districts that elect to be in the program must register with the SPI. For a school district of choice that is a basic aid school district, the apportionment funding for applicable ADA shall be 25% of the school district LCFF base grant that would have been apportioned to the school district of residence. This was effective beginning the 2017-18 fiscal year and amended with AB 185. See Ed Codes 48301 through 48317.
- Basic aid districts are subject to the Local Control and Accountability Plan (LCAP) and Supplemental and Concentration Grant regulations under LCFF.

✦ **Expanded Learning Opportunities Program (ELO-P):**

Effective 2021-22, LEAs received funds for classroom-based instructional programs that serve grades TK/K-6 to offer a comprehensive after school and intersessional expanded learning opportunities to all unduplicated pupils. Commencing with the 2022–23 fiscal year, as a condition of apportionment, the access requirements are as follows, and will be verified as part of the LEA's annual audit:

- LEAs with an unduplicated pupil percentage (UPP) equal to or higher than 80% will be required to offer the ELO Program to all TK/K-6 classroom-based pupils and provide program access to all TK/K-6 classroom-based pupils upon parent/guardian request.
- LEAs with a UPP lower than 80% will be required to offer the ELO Program to all TK/K-6 classroom based unduplicated pupils and provide program access to 50% of enrolled TK/K-6 classroom-based unduplicated pupils.

✦ **Universal Meals and Meal reimbursement:**

Beginning with 2022-23, all LEAs are required to provide two free meals per day to any student who requests a meal. The Budget Act increased the reimbursement rate to \$4.625 per meal served.

- Update your revenues and review the contribution to the cafeteria program for a possible reduction.

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

School districts must maintain an average K-3 class size of 24 *by school site* unless a collectively bargained alternative to the statutory requirements have been agreed upon. If an annual audit of a school district finds the district out of compliance, the CDE will retroactively reduce the district's funding. There is no waiver process.

✦ **Adult-to-child ratios for Transitional Kindergarten:**

Starting in school year 2022–23, adult-to-child ratios for TK classrooms are 1 adult to 12 children. Contingent on additional funding appropriated by the Legislature, this ratio may reduce to 1:10 starting in school year 2023–24 set forth in *Education Code (EC)* section 48000(g). **Note: DOF states that the budget appropriation is unfunded at this time.**

✦ **Form AB 2756 Reporting Requirements:**

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

✚ **STRS (and PERS) On-Behalf Contribution ~ Resource 7690:**

Districts should adjust their fiscal year (FY) 2022-23 budget to reflect a STRS On-Behalf pension contribution. An estimate for FY 2022-23 was included in the 2022-23 Interim manual. This will aid with account analysis and ensure the Special Ed MOE and other reporting requirements reflect this information consistently from year-to-year going forward. At the end of the year, a journal entry will be prepared to record actual STRS on-behalf costs when actual data is known.

✚ **Cashflow Report:**

Please notify SCOE immediately if you do not anticipate having sufficient cash for all funds to remain positive. Please note:

- Cash in all funds must be positive at June 30, 2023.
- Education Code Section 42603 allows LEAs to borrow between funds temporarily. There are limitations which are noted below:
 - No more than 75% of the money held in any fund during the current fiscal year may be transferred.
 - The funds must be repaid by June 30th of the current fiscal year if the transfer was completed prior to the last 120 days of the fiscal year.
 - If the funds were transferred within the last 120 days of the fiscal year, repayment of the funds must be made prior to June 30th in the subsequent fiscal year.
 - If borrowing from Fund 21, does your bond agreement allow it?
- Changes in property valuations can affect the cashflow of property taxes.
- Cashflow related to funding can be found at:
 - *Principal Apportionment:* Go to: <http://www.cde.ca.gov/fg/aa/pa/index.asp>
 - To get monthly payment schedule, click on Payment Schedule Summary - LEA detail on the following website: <https://www.cde.ca.gov/fg/aa/pa/iassf22adv.asp>
 - *Categorical funding:* Estimated cash flow schedules (prepared monthly), reporting deadlines and a list of by program funding by name is available from this site. Go to: <https://www.cde.ca.gov/fg/aa/ca/estcashflow.asp>
 - *Education Protection Account (EPA) Apportionment:* EPA funding uses Resource 1400, Object 8012 and will be received quarterly.
 - Go to: <https://www.cde.ca.gov/fg/aa/pa/epa2223.asp>
- A Cash Flow report template may be found on the SCOE website at <https://www.scoe.org/pub/htdocs/fiscal-forms.html> along with the multi-year projection worksheet. Also accepted are either the SACS software version or the LEA's own version.

✚ **Did you know SCOE has an extra desk setup for CBOs to work?**

- The desk is available for CBOs who need to work and/or get extra support from the advisor team. Just give us advance notice you would like to use the desk and what support you need and the desk is yours to use.

Forms to Submit with your Interim Report

The full Interim Report software package, including the cashflow and MYP, should be submitted to your SCOE Advisor by e-mail and SACS dataset submitted via SACS web applicable (see Interim Reporting manual for submission process). The following information/forms are requested:

- ✦ **LCFF Calculator – FCMAT Calculator** ~ Use the FCMAT Calculator v23.2c version or newer, if available. It can be found at www.fcmat.org. Please provide an electronic copy *and* the tabs of the calculator in hard copy of the pages that were presented to the board.
- ✦ **Balancing Spreadsheet** ~ Due to the change to the LCFF funding model, there is presently no mechanism or technical review check (TRC) in the SACS software which assesses State revenue. SCOE created a Balancing Spreadsheet that will assist in determining if your SACS LCFF revenue sources tie with your LCFF Calculator, Escape, and Multi-year projection. The document can be found at <http://www.scoe.org/pub/htdocs/fiscal-forms.html>.
- ✦ **Combined District and Charter School Enrollment and ADA Data** ~ For districts with conversion charter schools included in the General Fund, please consider completing a spreadsheet which combines District and conversion charter school enrollment and ADA data to provide a complete picture of the students affecting the general fund. Unduplicated count information can also be chronicled to offer a comprehensive look at the District. A sample worksheet template can be found at: <http://www.scoe.org/pub/htdocs/fiscal-forms.html> and is called LCFF Enrollment ADA.
- ✦ **Cashflow** ~ Statement (SACS form, SCOE's template, or LEA's own form), include assumptions!
- ✦ **Multi-Year Projection** ~ Worksheet with narrative/justifications/assumptions (SACS software form, SCOE's template, or LEA's own form). The MYP must report unrestricted, restricted and combined totals.
- ✦ **Narrative and budget assumptions**, as submitted to your Board.
- ✦ **Narrative of Special Funds**, if not included in the items above (DISTRICT only).
- ✦ **AB2756 Reporting Requirements form**, found at <http://www.scoe.org/pub/htdocs/fiscal-forms.html>.
- ✦ **Interim SACS forms:**
 - Certification Page, original signature or a scanned copy accepted at Interim Reporting
 - General Fund Summary - Combined Unrestricted/Restricted Report
 - General Fund Unrestricted Report
 - General Fund Restricted Report
 - Other Funds – Two-page Summary
 - Form A – ADA worksheet
 - Form CS – Criteria and Standards Summary Review – completed in full, with explanations
 - Technical Review Check (Exceptions only)

2nd Interim 2022-23 ## EXHIBIT A ## SSC Dartboard

SSC School District and Charter School Financial Projection Dartboard 2023-24 Governor's Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2023-24 Governor's Budget proposal. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2022-23	2023-24 ¹	2024-25	2025-26	2026-27
Department of Finance Statutory COLA	6.56%	8.13%	3.54%	3.31%	3.23%
Planning COLA	6.56%	8.13%	3.54%	3.31%	3.23%

LCFF GRADE SPAN FACTORS FOR 2023-24				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Statutory COLA of 8.13%	\$745	\$756	\$779	\$903
2023-24 Base Grants	\$9,911	\$10,060	\$10,359	\$12,005
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,031	—	—	\$312
2023-24 Adjusted Base Grants ²	\$10,942	\$10,060	\$10,359	\$12,317
Transitional Kindergarten (TK) Add-On ³	\$3,042	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2022-23	2023-24	2024-25	2025-26	2026-27
California CPI		6.00%	3.44%	2.77%	2.49%	2.74%
California Lottery	Unrestricted per ADA	\$170	\$170	\$170	\$170	\$170
	Restricted per ADA	\$67	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.78	\$39.12	\$40.41	\$41.72
	Grades 9-12 per ADA	\$67.31	\$72.78	\$75.36	\$77.85	\$80.36
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.83	\$20.53	\$21.21	\$21.90
	Grades 9-12 per ADA	\$50.98	\$55.12	\$57.07	\$58.96	\$60.86
Interest Rate for Ten-Year Treasuries		3.78%	3.23%	2.79%	2.70%	2.80%
CalSTRS Employer Rate ⁴		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴		25.37%	27.00%	28.10%	28.80%	29.20%
Unemployment Insurance Rate ⁵		0.50%	0.20%	0.20%	0.20%	0.20%
Minimum Wage ⁶		\$15.50	\$16.00	\$16.40	\$16.80	\$17.20

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$75,000	0 to 300
The greater of 4% or \$75,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

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

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

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

⁴California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

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

⁶Minimum wage rates 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 second interim reporting and multiyear projections are listed below and are based on the latest information available at the time of writing.

Planning Factor	2022-23	2023-24	2024-25
Cost of Living Adjustment (COLA)			
LCFF COLA	6.56%	8.13%	3.54%
LCFF Investment	6.70%		
Grade Span Adjustment			
TK-3	10.40%		
9-12	2.60%		
Special Education COLA	6.56%	8.13%	3.54%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	25.37%	27.00%	28.10%
State Unemployment Insurance	0.50%	0.50%	0.50%
Lottery			
Unrestricted per ADA	\$170	\$170	\$170
Proposition 20 per ADA	\$67	\$67	\$67
Minimum Wage (see below for date)	\$15.50*	\$16.00**	\$16.40***
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to- adult ratio	\$3,042	\$3,289	\$3,405

Minimum Wage dates:

*Effective January 1, 2023.

**Effective January 1, 2024.

***Effective January 1, 2025.

	2022-23	2023-24	2024-25
Mandated Block Grant			
Districts			
K-8 per ADA	\$34.94	\$37.78	\$39.12
9-12 per ADA	\$67.31	\$72.78	\$75.36
Charters			
K-8 per ADA	\$18.34	\$19.83	\$20.53
9-12 per ADA	\$50.98	\$55.12	\$57.07

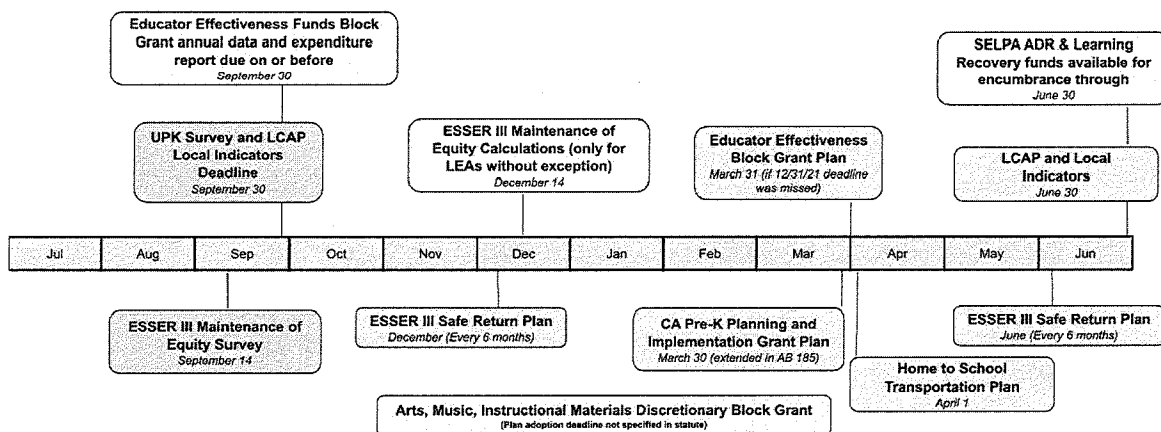
Plan Requirements

The Riverside County Office of Education has created “2022 – 2023 Plans, Templates, and Statutory Deadlines,” a 20-page comprehensive summary of required plans and timelines that affect most LEAs. This document is available at <https://bit.ly/RCOE-PTSD>. The timeline below shows major required plans for the 2022-23 year.

Please see SCOE’s version of the 2022-23 Plans, Templates and Deadlines Master Calendar for more information.

2022-23 Plans, Templates, and Statutory Deadlines

Section 1: Timeline for 2022-2023



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2022-23 2nd Interim ✧ EXHIBIT B ✧ Assigned/Unassigned Detail



**Twin Hills
School District**

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

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2022-23 2nd Interim Attachment

Balances in Excess of Minimum Reserve

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

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

2022-23

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

Combined Assigned and Unassigned/Unappropriated Fund Balances		22-23 Budget
Form	SACS Fund 01	
01	General Fund	\$3,655,328.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$315,448.00
Total Assigned and Unassigned Ending Fund Balances		\$3,970,776.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterial and Standards		\$419,800.00
Remaining Balance to Substantiate Need		\$3,550,976.00

SACS combines Funds 01 and 03

Objects 9780/9789/9790

Form 01 Unrestricted Fund Balance @ 6/30/23 - \$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)	\$1,295,650.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,715,450- standard 4% \$419,800
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 \$208,013 is included above.
01	General Fund (Assigned)	\$369,978.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$46,181.00	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)	(\$46,281.00)	Assignment adjustment: Negative amount indicates one of the above
01	General Fund (Assigned)	\$100,000.00	** assignments will be reduced by this amount
			COVID19 Legal for Distance Learning
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$315,448.00	Volatile State revenues/funding for schools, cash to cover deferrals
Total of Substantiated Needs		\$3,550,976.00	
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 2nd Interim ❖ EXHIBIT B ❖ Assigned/Unassigned Detail - Page 2

2022-23

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

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

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

Orchard View Charter D53 Fund 09

Form	Fund	22-23 Budget	Description of Need
D53 09	Orchard View Charter (Assigned)	\$427,120.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	(\$369,978.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	<u>\$57,142.00</u>	Unrestricted Ending Fund Balance for Reserve (See Note)

SunRidge Charter D21 Fund 09

Form	Fund	22-23 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$602,810.00	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)	(\$46,181.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	<u>\$574,629.00</u>	Unrestricted Ending Fund Balance for Reserve (See Note)

Funds 12 through 40

Form	Fund	22-23 Budget	Description of Need
12	After School Program	\$136,688.00	Fee based fund: To be used for and by this program only
Equals =	Total of Assigned Fund Balances in Fund 12	<u>\$136,688.00</u>	
20	Post Employment Benefits	\$550,262.00	Set aside for unfunded liabilities (OPEB/Health Insurance & Pensions/Cash Buy-outs)
Equals =	Total of Assigned Fund Balances in Fund 20	<u>\$550,262.00</u>	
21	Bond Building Fund	\$160,044.00	Measure M Projects only
Equals =	Total of Assigned Fund Balances in Fund 21	<u>\$160,044.00</u>	
40	Special Reserve for Capital Outlay Projects	\$97,534.00	For large projects or capital equipment purchases
Equals =	Total of Assigned Fund Balances in Fund 40	<u>\$97,534.00</u>	

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2022-23 2nd Interim ✕ EXHIBIT B ✕ Assigned/Unassigned Detail



**Twin Hills
School District**

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

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2022-23 2nd Interim Attachment

Balances in Excess of Minimum Reserve

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

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

2023-24

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

Combined Assigned and Unassigned/Unappropriated Fund Balances

Form	SACS Fund 01	2023-24 Budget
01	General Fund	\$3,414,891.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$318,448.00
Total Assigned and Unassigned Ending Fund Balances		\$3,733,339.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Criterion and Standards		\$388,555.00
Remaining Balance to Substantiate Need		\$3,344,784.00

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)	\$1,188,645.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,577,200 - standard 4% \$388,555
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 \$224,0186 is included above
01	General Fund (Assigned)	\$84,430.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$80,122.00	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)	(\$296,861.00)	** Assignment adjustment: Negative amount indicates one of the above assignments will be reduced by this amount
01	General Fund (Assigned)	\$500,000.00	COVID19 Legal for Distance Learning / No expense reductions
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$318,448.00	Volatile State revenues/funding for schools
Total of Substantiated Needs		\$3,344,784.00	
Remaining Unsubstantiated Balance		\$0.00	

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

Orchard View Charter D53 Fund 09

Form	Fund	2023-24 Budget	Description of Need
D53 09	Orchard View Charter (Assigned)	\$433,660.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	(\$84,430.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$349,230.00	Unrestricted Ending Fund Balance for Reserve (See Note)

SunRidge Charter D21 Fund 09

Form	Fund	2023-24 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$563,530.00	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)	(\$80,122.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	\$501,408.00	Unrestricted Ending Fund Balance for Reserve (See Note)

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

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2022-23 2nd Interim ✧ EXHIBIT B ✧ Assigned/Unassigned Detail



**Twin Hills
School District**

APPLE BLOSSOM | K-5
ORCHARD VIEW | K-12
SUNRIDGE | K-6
TWIN HILLS | 0-6

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2022-23 2nd Interim Attachment

Balances in Excess of Minimum Reserve

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

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

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	\$2,775,720.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$321,448.00
Total Assigned and Unassigned Ending Fund Balances		\$3,097,168.00
Reserve Standard Percentage Level as defined by Criteria and Standards		4%
Less District's Reserve Standard as defined by Critical and Standards		\$392,200.00
Remaining Balance to Substantiate Need		\$2,704,968.00

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)	\$1,195,650.00	Amount to comply w/BP3100, 17% reserve (also recommended by GFOA)
01	General Fund (Assigned)	\$40,000.00	\$1,587,850 - standard 4% \$392,200
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 \$234,391 is included above
01	General Fund (Assigned)	\$0.00	Fund Balance support: F09 (OV) to maintain 17% reserve
01	General Fund (Assigned)	\$134,210.00	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	**
01	General Fund (Assigned)	(\$916,340.00)	Assignment adjustment: Negative amount indicates that some of the above assignments will be reduced by this amount
01	General Fund (Assigned)	\$500,000.00	COVID19 Legal for Distance Learning / No expense reductions
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$321,448.00	Volatile State revenues/funding for schools, cash to cover deferrals
Total of Substantiated Needs		\$2,704,968.00	
Remaining Unsubstantiated Balance		\$0.00	

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

Orchard View Charter D53 Fund 09

Form	Fund	2024-25 Budget	Description of Need
D53 09	Orchard View Charter (Assigned)	\$432,750.00	Amount required to comply w/BP3100, 17% reserve
09	Orchard View Charter (Assigned)	\$0.00	Required amount not available, SEE amount Assigned in Fund 01
09	Orchard View Charter (Assigned)	\$274,704.00	GASB54
Equals =	Total of Assigned Fund Balances D53/Fund 09	\$707,454.00	Unrestricted Ending Fund Balance

SunRidge Charter D21 Fund 09

Form	Fund	2024-25 Budget	Description of Need
D21 09	SunRidge Charter (Assigned)	\$573,910.00	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)	(\$134,210.00)	Required amount not available, SEE amount Assigned in Fund 01
Equals =	Total of Assigned Fund Balances in D21	\$457,700.00	Unrestricted Ending Fund Balance for Reserve (see Note)

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

Please see page 1 of this Exhibit for important information.

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Twin Hills
School District

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

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LCFF Key Words and Phrases

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

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

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

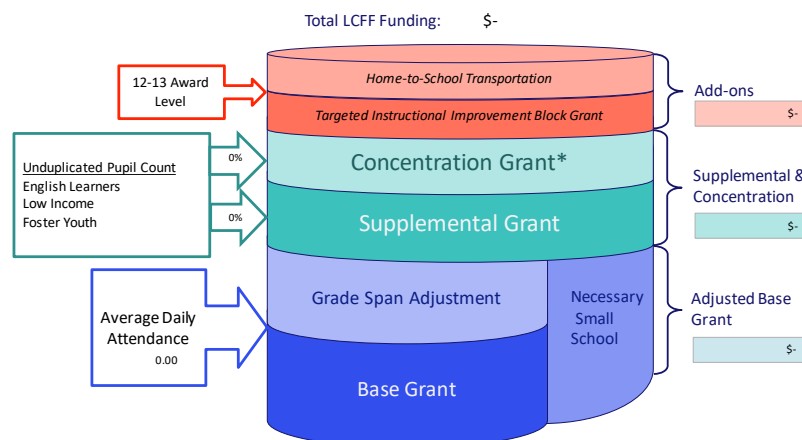
Target Entitlement: Amount at full funding.

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

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

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

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





**Twin Hills
School District**

APPLE BLOSSOM | K-5
ORCHARD VIEW | K-12
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Fund 14 – Deferred Maintenance

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

Extreme Hardship Grant details:

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

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

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

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

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

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

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

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TWIN HILLS UNION SCHOOL DISTRICT

BUDGET TRANSFERS

February, 2023 - Page 1 of 1		REVENUE		EXPENDITURES		NET CHANGE TO	
BR/BT #	GENERAL BUDGET CATEGORY	BUDGET INCREASE	BUDGET DECREASE	BUDGET INCREASE	BUDGET DECREASE	INCREASE (DECREASE)	ADDITIONAL INFORMATION
		Increases FB	Decreases FB	Decreases FB	Increases FB		
District 53, Fund 01							
BR 50	Exp: Supplies + Services			14,250	14,250	0	Update Res 3216+ 3219+ 4035: Federal COVID and Title 2 expense adjustments to fine tune for 2nd interim.
BR 51	Rev/Exp: State / Salaries	103,000	58,455	33,971	33,971	44,545	Update Res0000 + Res1400: EPA Funding based on updated LCFF Calculator with loss of 5.86 ADA, requires update to corresponding salaries. Increase Basic Aid Supp funds and MAA revenue.
BR 52	Rev/Exp: Other State + Local / Supplies + Services	1,119	1,896	1,119	1,896	0	Update Res1100 + 6300: Lottery based on new estimated revenue per lower ADA and expenses to match. Res 9010+9032: Set up Rotary grant and donation and matching expenses. Adjust Res9090 RESIG safety expenses to actual.
BR 53	Contrib/Exp: Services	45,800	45,800		45,800	45,800	Update Res6500: Special Education consortium costs updated per 2nd invoice, large decrease in support decreased contribution from unrestricted.
BR 54	Exp: Salaries + Benefits + Supplies + Services			18,450	18,450	0	Update Res0000: Adjust expenses as needed for 2nd interim.
	Totals	149,919	106,151	67,790	114,367	90,345	Net Increase/(Decrease) to Fund Balance
District 53, Fund 03 Twin Hills Charter Middle							
BR 48	Rev/Exp: State / Salaries + Benefits	19,251	49,372	49,824	19,251	(60,694)	Update Res0000 + Res1400: EPA Funding based on updated LCFF Calculator with loss of 3 ADA, requires update to corresponding salaries. Increase interest revenue and decrease salary costs due to workers comp.
BR 49	Rev/Exp: Other State / Supplies		352		352	0	Update Res1100 + 6300: Lottery based on new estimated revenue per lower ADA and expenses to match. Res 9010: Set up Rotary grant and matching expenses.
	Totals	19,251	49,724	49,824	19,603	(60,694)	Net Increase/(Decrease) to Fund Balance
District 53, Fund 08: Student Body: All Schools							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 09: Orchard View							
BR 46	Rev/Exp: State / Salaries	3,000	10,417	16,938	41,938	17,583	Update Res0000 + Res1400: EPA Funding based on updated LCFF Calculator with loss of 1 ADA, requires update to corresponding salaries. Increase interest revenue and decrease salary costs due to workers comp.
BR 47	Rev/ Exp: Other State / Supplies	992	237	992	237	0	Update Res1100 + 6300: Lottery based on new estimated revenue per lower ADA and expenses to match. Res 9010: Set up Rotary grant and matching expenses.
	Totals	3,992	10,654	17,930	42,175	17,583	Net Increase/(Decrease) to Fund Balance
District 53, Fund 12: Child Development							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 13: Cafeteria							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 14: Deferred Maintenance							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 17: Reserve for Other Than Capital Outlay							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 20: Reserve for Postemployment Benefits							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 21: Bond (Measure M)							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 25: Capital Facilities							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 40: Capital Outlay							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 21: SunRidge							
BR 15	Rev/Exp: State/ Salaries	24,760	51,799	76,559	51,799	(51,799)	Update Res0000 + Res1400: EPA Funding based on updated LCFF Calculator and loss of 5 ADA, requires update to corresponding salaries.
BR 16	Rev/Exp: Other State / Supplies		1,185		1,185	0	Update Res1100 + 6300: Lottery based on new estimated revenue per lower ADA and expenses to match.
BR 17	Rev/Exp: Local / Supplies + Services	1,925		1,925		0	Update Res9010 + 9013 + 9042: Record Rotary grant revenue and matching expense and fine tune expenses.
	Totals	26,685	52,984	78,484	52,984	(51,799)	Net Increase/(Decrease) to Fund Balance
For the March 9, 2023 board meeting							

For the March 9, 2023 board meeting

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